



**THE POWER  
OF INNOVATION  
THE STRENGTH  
OF RESPONSIBILITY**

**RAWLPLUG®**

RAWLPLUG ESG REPORT 2024

**E**

**ENVIRONMENTAL**

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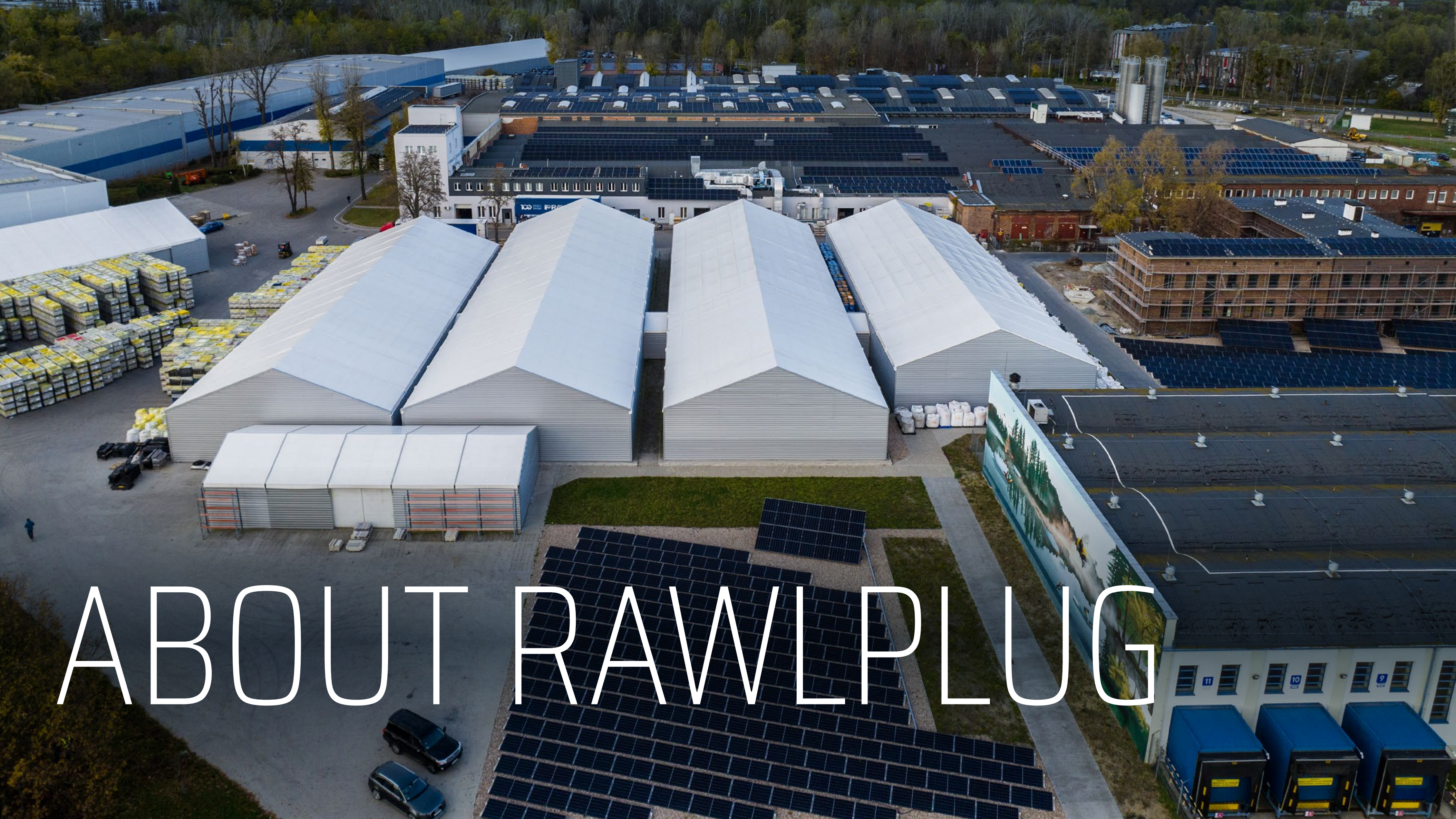
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# ABOUT RAWLPLUG

# OUR HERITAGE

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RAWLPLUG'S HISTORY

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2024 SUMMARY OF THE RAWLPLUG GROUP

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LETTER FROM THE OF CEO - RADOSŁAW KOELNER

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BASIS OF PREPARING A REPORT

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MANAGEMENT STRUCTURE

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SHAREHOLDERS

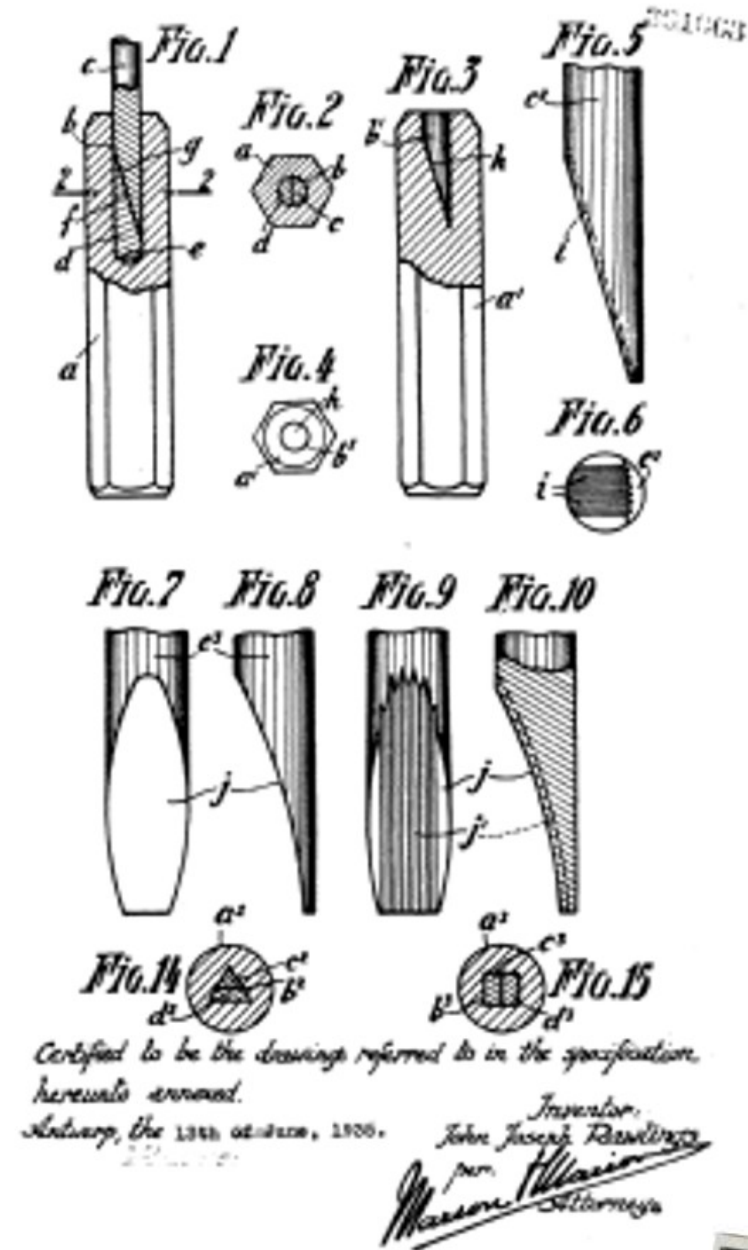
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# Our heritage

**John Joseph Rawlings – entrepreneur, visionary, inventor. The world’s first wall plug he had patented triggered a true revolution in the construction industry and went down to its history for good. Yet this invention marked the beginning of a completely new history – a history of the brand whose contemporary strength draws abundantly from the legacy of the past, the achievements of the present, and the vision of the future. It began the history we have all been jointly writing.**

the planet Mars under the Mars Science Laboratory project. And by no means could he have conceived that our manufacturing plants would daily ship products to more than 70 countries all over the world, while we still consistently pursue his vision by designing our selection of products and services in a way which proves that Rawlplug knows and understands its customers. Because Rawlplug stands by them, day by day. Supporting them and communicating with them, sharing know-how and experience. Rawlplug provides customers with

Already upon the conception of the Rawlplug brand in 1919, John Joseph Rawlings dreamt of making it the global brand of first choice. But he couldn't have suspected that 100 years later the portfolio of our investments would include London's Wembley Stadium, the Cape Town Stadium, the Yas Marina Formula 1 circuit, Dubai's Burj Khalifa Tower, the Olympic Park in Sochi or the Grand Egyptian Museum in Giza. He couldn't have possibly imagined that Rawlplug's DIN 7984 bolts would be used to build the Curiosity rover exploring



# 100

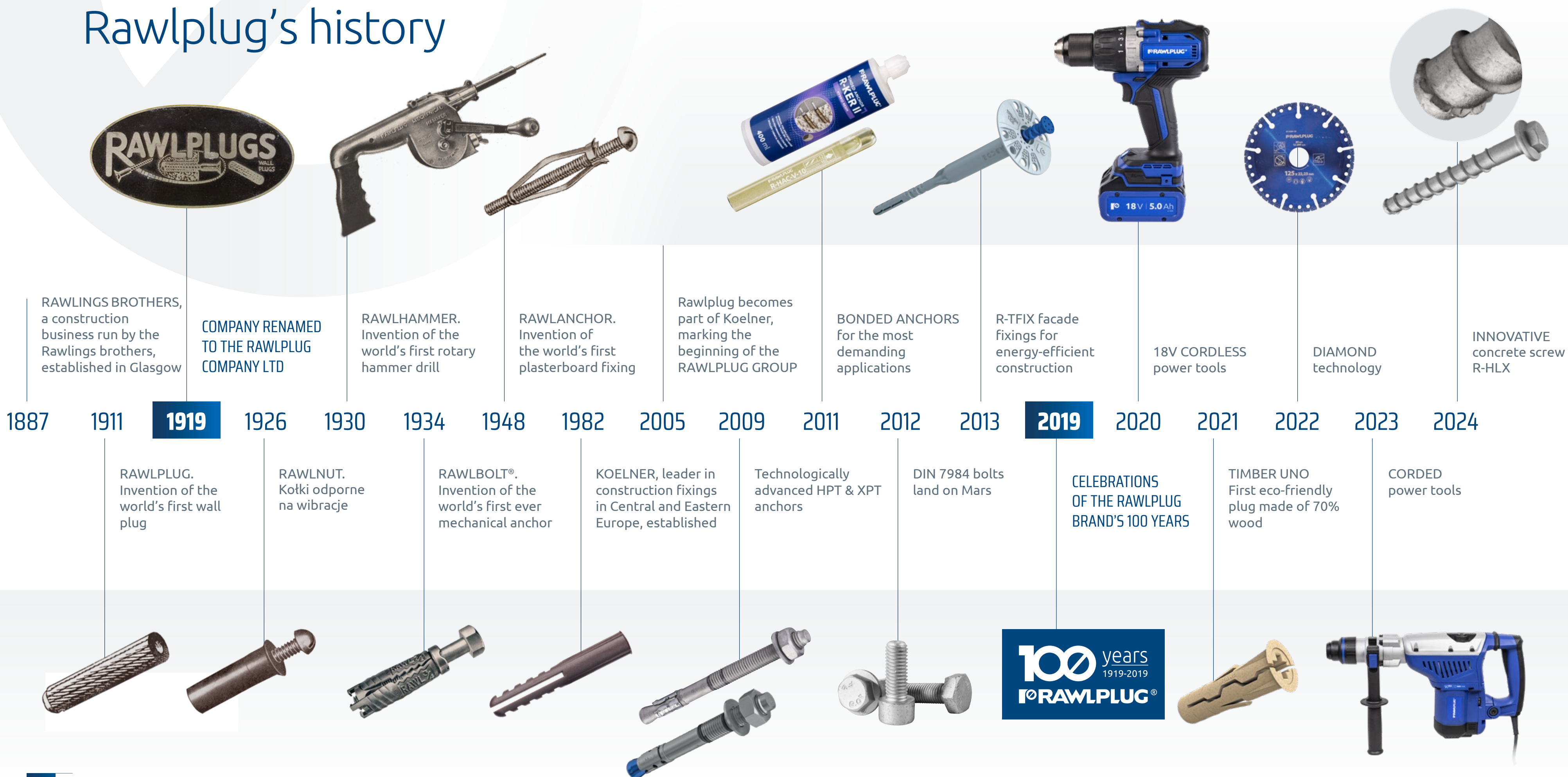
YEARS OF TRADITION OF THE RAWLPLUG BRAND

products, highly specialised services and innovative training courses – the 3 pillars of the offering which matches even the most challenging tasks tackled by professionals.

For 100 years, Rawlplug has been manufacturing fixing solutions, fasteners and tools available all over the world. For 100 years, we have been creating business reality, moulding technological development, shaping quality standards and setting trends followed by the entire sector. And although much has changed since 1919 in the construction industry, evolutionary innovation has invariably been the foundation of our growth. It has been evolutionary in a way which ensures technological progress and improves reliability, making Rawlplug a genuine expert of this day and age.



# Rawlplug's history



# 2024 summary of the Rawlplug Group

## ENVIRONMENTAL

**4.98 %** Lower electricity consumption in production companies compared to 2023.

**12.42 %** Reduced gas consumption for heating purposes in Polish production companies compared to 2023.

**8.32 %** Decreased water consumption in Polish production companies compared to 2023.

**9.76 %** Reduced extraction of water from own intakes compared to 2023.

**21.70 %** Lower volume of steel waste generated compared to 2023.

## SOCIAL

**2,282** Employees across the Rawlplug Group worldwide

**1.8 %** Employment of people with disabilities

**30.7 %** Percentage of women employed in the organisation

**28.6 %** Percentage of women on the Supervisory Board

**3,277,599 PLN** Amount allocated to employee benefits in the Polish branches

## GOVERNANCE

**0** Number of confirmed cases of human rights violations

**0** Number of confirmed incidents of corruption

**0** Number of penalties imposed for non-compliance with regulations

**0** Cases of breaches of the Code of Ethics and corrective actions taken

**238** Increased number of detected cyberattacks (a total of 889)

**E**

**S**

**G**

# Letter from the CEO – Radosław Koelner



Dear Readers,

The year 2024 has brought significant challenges and dynamic changes to the construction sector. In the face of rising raw material costs, accelerating climate change and growing societal expectations regarding sustainability, our industry stands at a pivotal moment of transformation. At Rawlplug, we firmly believe that the future of construction lies in innovation, responsibility and a long-term approach to both design and manufacturing.

Shifting climate conditions are placing entirely new demands on our sector – in terms of both the technologies we use and the materials we build with. Extreme weather events, rising water levels and the need for greater energy efficiency all call for modern, resilient and environmentally responsible solutions. While this presents challenges, it also creates opportunities for companies like ours – those who have long focused on innovation and on delivering durable, reliable fixing systems.

Material availability and cost are equally critical issues. As an industry leader, we are taking tangible action to address these challenges: investing in sustainable raw materials, exploring alternative solutions, and advancing technologies that enable more efficient use of available resources.

For us, sustainability is not merely a commitment – it is a mindset. We believe that a responsible approach to the design, production and distribution of construction products is essential for future generations. That is why we continually work to reduce our carbon footprint, apply the principles of the circular economy, and implement solutions that support sustainable and lasting construction.

This report not only summarises our achievements, but also reaffirms our continued commitment to driving modern and responsible construction. At Rawlplug, we are convinced that only through collaboration, innovation and conscious business decisions can we truly contribute to a more sustainable future.

I would like to thank all our employees, partners and clients for supporting our mission. Together, we are laying strong foundations for generations to come.

Yours sincerely,

  
Radosław Koelner  
CEO of Rawlplug

# Basics of preparing a report

This report has been prepared in accordance with Article 49b of the Polish Accounting Act of 29 September 1994 with respect to Rawlplug S.A., and pursuant to Article 55(2b)-(2c) for the Rawlplug Group. It also complies with Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment (EU Taxonomy).

The report covers sustainability-related matters for Rawlplug S.A. and the Rawlplug Group for the period from 1 January 2024 to 31 December 2024. The scope of consolidation is consistent with that of the consolidated financial statements for the most recent financial year. The greenhouse gas emissions data presented in this report cover the Rawlplug Group and its value chain, both upstream and downstream.

This publication presents not only the outcomes of Rawlplug’s sustainability activities but also the concrete actions taken to reduce environmental impact, support local communities, and implement responsible business practices. Its purpose is to promote transparency and foster trust among stakeholders – including investors, customers, and business partners.

We are committed to aligning our operations with the highest standards of sustainable development, addressing key environmental and social challenges, and contributing to the long-term growth of company value. The report also serves as a vital tool for monitoring ESG strategy implementation, improving decision-making, and adjusting our approach in response to a rapidly evolving business and regulatory environment.

Furthermore, this report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), as introduced by Commission Delegated Regulation (EU) 2023/2772, which apply to the Rawlplug Group from the 2024 financial year onwards. Unless otherwise stated, the information, data, indicators and disclosures presented herein relate to both the parent company, Rawlplug S.A., and the entire Rawlplug Group. Where complete data were unavailable, estimation methods have been applied.



# Management structure

All employees, led by the Management Board of Rawlplug S.A., are involved in the implementation of the sustainability strategy.

Each Rawlplug S.A. Management Board and Supervisory Board member has precisely defined responsibilities with regard to aspects such as compliance with the provisions of national, European Union and international legislation, as well as with internal regulations and relationships with stakeholders. All Management Board members follow the Rawlplug S.A. Group Code of Ethics, the Company's mission and vision, its values and its strategic goals.

The structure of the Company's management bodies, i.e. the Management Board and the Supervisory Board, is diverse and based above all on the expertise, experience and independence, as well as on the length of tenure of their members. These criteria prevail for the nomination and election of candidates to the Management board and Supervisory Board.



## MANAGEMENT BOARD OF THE LEADING COMPANY RAWLPLUG SA



**Radostaw Koelner**  
CEO of Rawlplug S.A.

Graduate of the Faculty of Social Sciences at the University of Wrocław. Working with Rawlplug S.A. (formerly Koelner S.A.) ever since the start of his career. Through a combination of ambition and total commitment to the life and growth of Rawlplug, he transformed a family business into an internationally successful global company. CEO of Rawlplug S.A. since 1999. He is a visionary who believes in sustainability as one of Rawlplug's strategic goals.



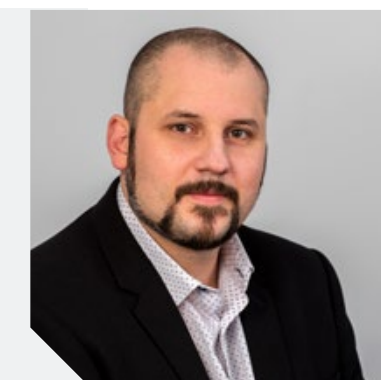
**Marek Mokot**  
Deputy CEO of Rawlplug S.A.

Graduate of the Faculty of Economics at the University of Gdańsk. Working with Rawlplug S.A. since 2012, initially as managing director and CEO of Koelner Łańcucka Fabryka Śrub. Since October 2012, he has also served as member of the management board and COO at Koelner Rawlplug IP sp. z o.o. The portfolio of the companies where he has performed top managerial functions includes Gunnebo Industries Sp. z o.o. and Philips Lighting Poland S.A., while the companies he worked with at the start of his career include Port Gdynia S.A.



**Piotr Kopydłowski**  
Rawlplug S.A.  
Management Board Member

Graduate of the Wrocław University of Economics. In 2000, he completed a course for financial directors organised by the International Foundation for Capital Market Development and Ownership Transformations in Poland – Privatisation Centre. He has been working with Rawlplug since 1998. From May 2007 to December 2008, he held the position of CEO at Śrubex S.A. Since 2001, he has served as CFO (he is currently member of the management board in charge of finance) at Rawlplug S.A..



**Przemysław Tkaczyk**  
Rawlplug S.A. Member  
of the Management Board for Sales

A graduate of the Faculty of Law and Administration at the University of Wrocław. He has been with Rawlplug since 2007. He gained professional experience in successive roles: Customer Service Specialist for the DIY channel, Manager of the DIY Customer Service Department, Manager of the Technical Product Management Department, and Director of Sales Support. Since 2017, he has held the position of Sales Director, and since 2024 he has served as a Member of the Management Board responsible for sales at Rawlplug S.A.

## COMPOSITION OF THE SUPERVISORY BOARD OF RAWLPLUG S.A. IN 2024



**Krystyna Koelner**

Supervisory Board Chairperson until 16 March 2024 (†)

**Osman Kosmalski**

Supervisory Board Deputy Chairperson (from 20 June 2024)

**Tomasz Mogilski**

Vice-Chairman of the Supervisory Board

**Włodzimierz Frankowicz**

Supervisory Board Member

**Janusz Pajka**

Supervisory Board Member

**Zbigniew Stabiszewski**

Supervisory Board Member

**Anna Piotrowska-Kus**

Supervisory Board Member

**Małgorzata Kloka**

Supervisory Board Member (from 20 June 2024)

ESRS	1	2
GOV	1	

# Shareholders

## Rawlplug S.A. is the parent company of the Rawlplug Capital Group.

The company's headquarters are located in Wrocław, Poland, at 6 Kwidzyńska Street, which is also the registered office of the company. Other Rawlplug entities are located across the globe.

The company specialises in the design, manufacturing and sale of construction fixings, power tools, hand tools and standard fasteners.

The origins of the company date back to 1982. In 1999, under the name Koelner S.A., it took over the domestic sales and production operations of the plastics plant "Tworzywa Sztuczne – Krystyna Koelner." The dynamic growth of the Polish enterprise led to its debut on the Warsaw Stock Exchange in 2004. One year later, Koelner S.A. acquired the British manufacturing company Rawlplug Ltd. – a market leader in fixings in the UK. This acquisition laid the foundation for rebranding the company as Rawlplug S.A. in 2013.

On 28 June 2013, by decision of the District Court for Wrocław – Fabryczna, 6th Commercial Division, and in line with the resolution adopted by the General Meeting of Shareholders on 21 June 2013, the company name was officially changed from KOELNER S.A. to Rawlplug S.A.

Since 2004, Rawlplug S.A. has been listed on the Warsaw Stock Exchange under the ticker symbol RWL.

## THE SHAREHOLDING OF RAWLPLUG S.A. BY INDIVIDUALS HOLDING POSITIONS IN THE COMPANY'S GOVERNING BODIES.

MANAGEMENT BOARD MEMBERS	Number of shares held
Radosław Koelner CEO of Rawlplug S.A.	3 189 371
Marek Mokot Deputy CEO of Rawlplug S.A.	0
Piotr Kopydłowski Management Board Member	29 344
Przemysław Tkaczyk Management Board Member for Sales	0

The nominal value of a single share of RAWLPLUG S.A. is PLN 1.00.

## SUPERVISORY BOARD MEMBERS

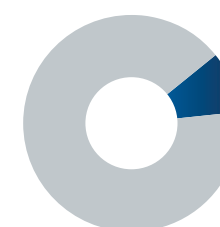
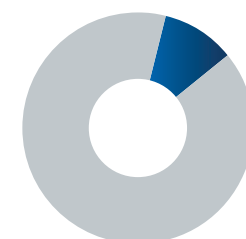
	Number of shares held
Osman Kosmalski Supervisory Board Deputy Chairperson	1
Tomasz Mogilski Vice-Chairman of the Supervisory Board	100 000
Włodzimierz Frankowicz Supervisory Board Member	0
Janusz Pajka Supervisory Board Member	0
Zbigniew Stabiszewski Supervisory Board Member	0
Anna Piotrowska-Kus Supervisory Board Member	2 000
Małgorzata Kloka Supervisory Board Member	0

## AKCJONARIAT RAWLPLUG

Number of shares = Number of votes at the Annual General Meeting

	AMICUS POLINIAE SP. Z O.O.	RADOSŁAW KOELNER	PKO BP BANKOWY PTE S.A.	NATIONALE NEDERLANDEN PTE S.A.	OTHERS
NUMBER OF SHARES HELD	17,453,750	3,189,371	2,933,639	2,842,138	4,640,503
PERCENTAGE SHARE [%]	56.19	10.27	9.45	9.15	14.94

Percentage share in the share capital = Percentage share in the number of votes at the Annual General Meeting



# PERFORMANCE RESULTS

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FINANCIAL PERFORMANCE

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EU TAXONOMY

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# Financial performance

**In 2024, consolidated sales revenue amounted to PLN 1,133,390 thousand, representing a 2.8% decrease compared to 2023. The gross margin on sales reached 38.1%, up from 34.8% in the previous year.**

Domestic sales totalled PLN 390,604 thousand, marking a 14.6% increase year-on-year. Current efforts of the domestic sales teams continue to focus on acquiring customers in the special products segment. Maintaining the current level of sales will largely depend on developing market segments that have not yet been served.

Foreign sales of the Rawlplug Group in 2024 amounted to PLN 742,786 thousand, down 10.0% compared to 2023. Export sales currently account for 65.5% of Rawlplug S.A.'s total sales.

The product mix remains stable, with manufactured goods accounting for 61.8% of total sales, compared to 62.1% in the previous year. This is the result of the dynamic growth in sales of high-quality products manufactured by the Group under the Rawlplug brand, which are gradually replacing third-party commercial goods.

ESRS	2
GOV	4



## FINANCING ACTIVITIES

	01-12.2024	01.12.2023	CHANGE
	PLN '000	PLN '000	%
FINANCE INCOME	19,194	8,985	113.6
FINANCE COSTS	(34,731)	(42,400)	(18.1)
<b>NET FINANCE RESULT</b>	<b>(15,537)</b>	<b>(33,415)</b>	<b>(53.5)</b>

## SALES BREAKDOWN BY DESTINATION

	01-12.2024		01-12.2023		CHANGE	
	PLN '000	Share (%)	PLN '000	Share (%)	PLN '000	%
DOMESTIC	390,604	34.5	340,828	29.2	49,776	14.6
EXPORT	742,786	65.5	825,051	70.8	(82,265)	(10.0)
<b>TOTAL</b>	<b>1,133,390</b>	<b>100.0</b>	<b>1,165,879</b>	<b>100.0</b>	<b>(32,489)</b>	<b>(2.8)</b>

## REVENUE FROM SALES

	31.12.2024	31.12.2023	CHANGE
	PLN '000	PLN '000	%
REVENUE FROM SALES	1,133,390	1,165,879	(2.8)
COST OF SALES	(701,457)	(759,813)	(7.7)
GROSS PROFIT ON SALES	431,933	406,066	6.4
<b>GROSS MARGIN</b>	<b>38.1%</b>	<b>34.8%</b>	<b>9.4</b>

## COMPOSITION OF PRODUCT RANGE

	01-12.2024	01-12.2024	01-12.2023	01-12.2023	CHANGE	CHANGE
	PLN '000	Share (%)	PLN '000	Share (%)	PLN '000	%
PRODUCTS AND SERVICES	699,925	61.8	724,306	62.1	(24,381)	(3.4)
MERCHANDISE AND MATERIALS	433,465	38.2	441,573	37.9	(8,108)	(1.8)
<b>TOTAL</b>	<b>1,133,390</b>	<b>100.0</b>	<b>1,165,879</b>	<b>100.0</b>	<b>(32,489)</b>	<b>(2.8)</b>

# EU Taxonomy

**The European Green Deal is not an empty slogan, but a set of specific initiatives aimed at achieving climate neutrality in Europe by 2050.**

One such initiative is the adoption of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18 2020 on the establishment of a framework to facilitate sustainable investment. This and subsequent EU Taxonomy regulations oblige listed companies (and eventually, other business entities as well) to disclose their environmentally sustainable activities.

The core business of the Group, comprising the production of construction fasteners, power tools, and standardised screws, is not covered by the EU Taxonomy. In its reports covering the years 2021 and 2022, the Group did not identify any environmentally sustainable activities.

However, having adopted and implemented a sustainability strategy based on concepts which include innovative solutions that benefit nature, the Group identified three environmentally sustainable activities in 2023 among the various operations it performs.

In 2024, the Group identified six types of such activities, both eligible and aligned, since they all met the criterion of making a significant contribution to climate change mitigation or adaptation while also adhering to the Do No Significant Harm (DNSH) principle for other environmental goals, and which were conducted in line with the minimum safeguards. These activities are presented in the table on the next page. However, most of the activities are still in the investment phase, and only after their completion will it be possible to calculate and present their indicators.

## ANALYSIS

The compliance analysis was prepared based on the relevant requirements (TKK 1, TKK 2). The compliance with the minimum safeguards was analysed by way of an analysis of the requirements applicable in this regard. The identified activities are both eligible and aligned, so the indicators presented in the next section will be calculated once (for the eligible and compliant activities at the same time). Additionally, the Group identified an activity considered significant from the perspective of its pursuit of the climate goals that has not yet been specified, namely the construction (together with Wentima) of the Ice Battery System, being an innovative energy storage system used for cooling, where energy is stored in ice batteries. This investment aligns with one of the European Commission's strategies: Nearly Zero Energy Building.



ESRS	2
BP	1
MDR	P

Environmental Goal	EU TAXONOMY			ELIGIBILITY	ALIGNMENT		MINIMUM SAFEGUARDS
	Activity type according to the EU Taxonomy	Activity description according to the EU Taxonomy	Group Activity	Is the activity included in the Taxonomy?	Does the activity make a significant contribution to climate change mitigation/adaptation?	Does the activity meet the DNSH criterion?	Does the activity meet the social minimum safeguard requirements?
<b>Climate Change Mitigation, Climate Change Adaptation</b>	Electricity generation using photovoltaic technology	Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology. If this business activity is an integral part of the activity described as "Installation, maintenance, and repair of renewable energy technologies," as mentioned in section 7.6 of this annex, the technical qualification criteria specified in section 7.6 apply. The types of business activities in this category may be associated with several NACE codes, particularly D35.11 and F42.22 according to the statistical classification of economic activities established by Regulation (EC) No. 1893/2006.	Production and use of renewable energy from photovoltaic panels – locations: Wrocław, Koźuchów, Łańcut	YES	YES	YES	YES
<b>Climate Change Mitigation, Climate Change Adaptation</b>	Electricity storage	Construction and operation of electricity storage installations, which later release electricity. This activity includes pumped-storage power plants. If this business activity is an integral part of the activity described as "Installation, maintenance, and repair of renewable energy technologies," as mentioned in section 7.6 of this annex, the technical qualification criteria specified in section 7.6 apply. Business activities in this category do not have a specific NACE code according to the statistical classification of economic activities established by Regulation (EC) No. 1893/2006. Business activities in this category are considered supporting activities according to Article 10(1)(i) of Regulation (EU) 2020/852 if they meet the technical qualification criteria specified in this section.	Electricity storage – locations: Wrocław, Koźuchów, Łańcut	YES	YES	YES	YES
<b>Climate Change Adaptation, Sustainable Use and Protection of Water and Marine Resources, Protection and Restoration of Ecosystem Biodiversity</b>	Modernisation of water collection, treatment, and supply systems	Modernisation of water collection, treatment, and supply systems, including the modernisation of infrastructure for water collection, treatment, and supply for domestic and industrial purposes. This does not involve any significant changes regarding the flow intensity of extracted, treated, or supplied water. Business activities in this category may be associated with several NACE codes, particularly E36.00 and F42.99 according to the statistical classification of economic activities established by Regulation (EC) No. 1893/2006.	Purchase, delivery, installation, and commissioning of the HATEBUR HOTmatic AMP20N press in Łańcut (reducing the cooling water change frequency from every two months to once a year (5–6 thousand litres at a time), totaling 25–30 thousand litres of water per year).	YES	YES	YES	YES

Environmental Goal	EU TAXONOMY			ELIGIBILITY	ALIGNMENT		MINIMUM SAFEGUARDS
	Activity type according to the EU Taxonomy	Activity description according to the EU Taxonomy	Group Activity	Is the activity included in the Taxonomy?	Does the activity make a significant contribution to climate change mitigation/adaptation?	Does the activity meet the DNSH criterion?	Does the activity meet the social minimum safeguard requirements?
<b>Climate Change Adaptation</b>	Installation, maintenance, and repair of electric vehicle charging stations in buildings and parking spaces attached to buildings	Installation, maintenance, and repair of electric vehicle charging stations in buildings and parking spaces attached to buildings Business activities in this category may be associated with several NACE codes, particularly F42, F43, M71, C16, C17, C22, C23, C25, C27, or C28 according to the statistical classification of economic activities established by Regulation (EC) No. 1893/2006. Business activities in this category are considered supporting activities according to Article 10(1)(i) of Regulation (EU) 2020/852, if they meet the technical qualification criteria specified in this section.	Installation of electric vehicle (bicycle and scooter) charging stations at the car park in Wrocław	YES	YES	YES	YES
<b>Climate Change Mitigation</b>	Manufacture of other low-carbon technologies	Manufacturing of technologies aiming at a significant reduction of greenhouse gas emissions in other sectors of the economy, where these technologies are not covered by sections 3.1–3.5 of this annex. Business activities in this category may be associated with several NACE codes, particularly C22, C25, C26, C27, and C28 according to the statistical classification of economic activities established by Regulation (EC) No. 1893/2006. Business activities in this category are considered supporting activities according to Article 10(1)(i) of Regulation (EU) 2020/852, if they meet the technical qualification criteria specified in this section.	Development of a new resin mixture produced in Wrocław, which will reduce the content of hazardous substances (investment order: I30100205041)	YES	YES	YES	YES
<b>Climate Change Mitigation, Climate Change Adaptation</b>	Installation, maintenance, and repair of energy efficiency equipment	Individual renovation measures, including the installation, maintenance, or repair of equipment that increases energy efficiency. Business activities in this category may be associated with several NACE codes, particularly F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, and C33.12 according to the statistical classification of economic activities established by Regulation (EC) No. 1893/2006. Business activities in this category are considered supporting activities according to Article 10(1)(i) of Regulation (EU) 2020/852, if they meet the technical qualification criteria specified in this section.	Lighting replacement at MSP, M1, M2 – administration in Wrocław – replacement of sodium lamps with LED lamps, reducing electricity consumption, elimination of waste associated with the disposal of used light bulbs	YES	YES	YES	YES

**INDICATORS**

All of the activities mentioned above were in the investment phase as at the end of 2024. As a result, they did not generate revenue for the Group, and the turnover ratio in each case amounts to 6%. This situation is expected to change once the investment phase concludes and operational activity begins.

Depending on the nature of the activity, both CapEx and OpEx indicators have been calculated.

The CapEx indicators reflect the share of capital expenditures related to eligible and aligned activities in the total capital expenditure. In 2024, these indicators together represent nearly 10% of the Group's total capital expenditure, clearly demonstrating that sustainable development is a genuine priority for Rawlplug.

The OpEx indicators show the share of operating expenses related to eligible and aligned activities in the total capital expenditure.

**REVENUE - REVENUE TURNOVER HAS BEEN CALCULATED USING THE FOLLOWING FORMULA:**

$$\frac{\text{Net revenue from eligible / aligned business activity}}{\text{Net sales revenue}} \times 100\%$$

**CAPEX - INVESTMENT EXPENDITURE RATIO HAS BEEN CALCULATED USING THE FOLLOWING FORMULA:**

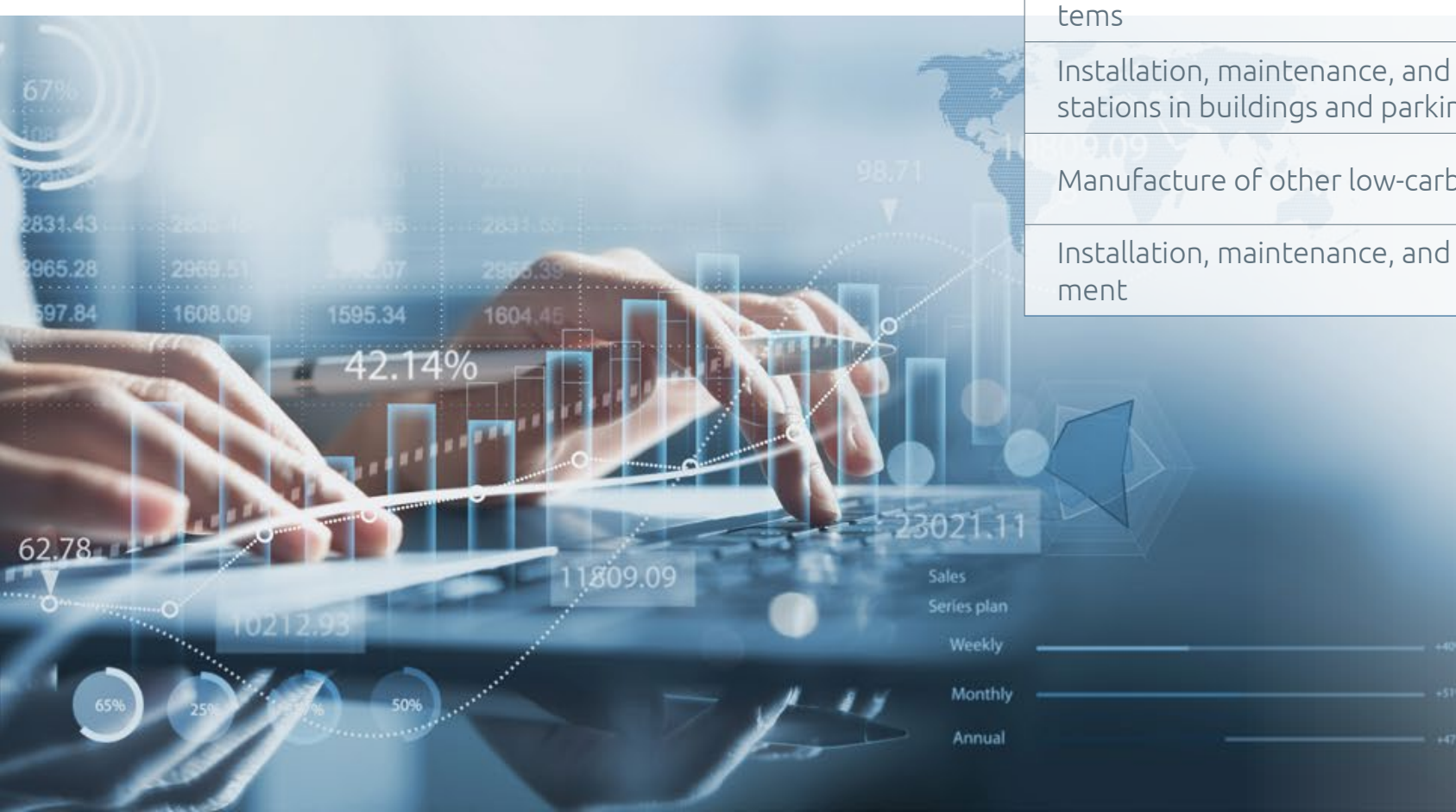
$$\frac{\text{CapEx (capital expenditures) on assets and processes related to eligible / aligned activity}}{\text{Total CapEx}} \times 100\%$$

**OPEX - OPERATING EXPENSES RATIO HAS BEEN CALCULATED USING THE FOLLOWING FORMULA:**

$$\frac{\text{OpEx (operating expenses) Related to eligible / aligned activity}}{\text{Total OpEx}} \times 100\%$$

**ENERGY STORAGE**

	REVENUE			CAPEX			OPEX		
	NUMERATOR	DENOMINATOR	RATIO	NUMERATOR	DENOMINATOR	RATIO	NUMERATOR	DENOMINATOR	RATIO
Electricity production using photovoltaic technology	0.00	1,133,390.39	0.00	1,223.29	37,716.00	3.24	0.00	323,860.71	0.00
Electricity storage	0.00	1,133,390.39	0.00	0,00	37,716.00	0.00	0.00	323,860.71	0.00
Modernisation of water collection, treatment, and supply systems	0.00	1,133,390.39	0.00	79,43	37,716.00	0.21	0.00	323,860.71	0.00
Installation, maintenance, and repair of electric vehicle charging stations in buildings and parking spaces attached to buildings	0.00	1,133,390.39	0.00	0,00	37,716.00	0.00	0.00	323,860.71	0.00
Manufacture of other low-carbon technologies	0.00	1,133,390.39	0.00	0,00	37,716.00	0.00	0.00	323,860.71	0.00
Installation, maintenance, and repair of energy efficiency equipment	0.00	1,133,390.39	0.00	0,00	37,716.00	0.00	0.00	323,860.71	0.00



PERCENTAGE OF REVENUE IN LINE WITH THE SYSTEMATICS

PERCENTAGE OF TAXONOMY-ALIGNED REVENUE

Business activity	Code(s)	Investment expenditure (absolute value)	Share of investment expenditure [%]	CRITERIA FOR SIGNIFICANT CONTRIBUTION						DNSH						Minimum safeguards	Percentage of taxonomy-aligned revenue – year 2024	Category (supporting activity) [E]	Category (transition activity) [T]
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1. Types of environmentally sustainable activities (taxonomy-aligned)

Revenue from environmentally sustainable activities (taxonomy-aligned) (A.1)	-	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	0%	YES	NO
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A.2. Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned)

Revenue from taxonomy-eligible activities but not environmentally sustainable (non-taxonomy-aligned) (A.2)	-	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (A.1 + A.2)	-	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-	-

B. NON-TAXONOMY-ELIGIBLE ACTIVITIES

Revenue from non-taxonomy-eligible activities (B)	-	1,133,390.39	100%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (A + B)	-	1,133,390.39	100%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PERCENTAGE OF TAXONOMY-ALIGNED REVENUE – CAPEX

Business activity	Code(s)	Investment expenditure (absolute value)	Share of investment expenditure [%]	CRITERIA FOR SIGNIFICANT CONTRIBUTION						DNSH						Minimum safeguards	Percentage of taxonomy-aligned revenue – year 2024	Category (supporting activity) [E]	Category (transition activity) [T]
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Types of environmentally sustainable activities (taxonomy-aligned)</b>																			
Electricity production using photovoltaic technology	-	1,223.29	3.24%	YES	YES	NO	NO	NO	v	YES	YES	YES	YES	YES	YES	YES	5.81%	YES	NO
Modernisation of water collection, treatment, and supply systems	-	79.43	0.21%	NO	YES	YES	NO	NO	YES	YES	YES	YES	YES	YES	YES	YES	0.00%	YES	NO
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned)</b>																			
Investment expenditure from taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)	-	0	0%	-	-	-	-	-	-										-
<b>Total (A.1 + A.2)</b>	-	-	0%	0%	0%	0%	0%	0%	0%										-
<b>B. NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
Investment expenditure from non-taxonomy-eligible activities (B)	-	35,110.56	96.55%																
<b>Total (A + B)</b>	-	37,716.00	100.00%																

PERCENTAGE OF TAXONOMY-ALIGNED REVENUE – OPEX

Business activity	Code(s)	Investment expenditure (absolute value)	Share of investment expenditure [%]	CRITERIA FOR SIGNIFICANT CONTRIBUTION						DNSH					Minimum safeguards	Percentage of taxonomy-aligned revenue – year 2024	Category (supporting activity) [E]	Category (transition activity) [T]	
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution					Biodiversity and ecosystems
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
A.1. Types of environmentally sustainable activities (taxonomy-aligned)																			
Installation, maintenance, and repair of electric vehicle charging stations in buildings and parking spaces attached to buildings	-	0.56	0%	NO	YES	NO	NO	NO	NO	YES	YES	YES	YES	YES	YES	YES	0%	YES	NO
Operating expenses related to environmentally sustainable activities (taxonomy-aligned) (A.1)	-	0.56	0%	0%	0%	0%	0%	0%	0%	YES	YES	YES	YES	YES	YES	YES	0%	YES	NO
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned)																			
Operating expenses related to taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)	-	0	0%	-	-	-	-	-	-										
Total (A.1 + A.2)	-	0	0%	0%	0%	0%	0%	0%	0%										
<b>B. NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
Operating expenses related to non-taxonomy-eligible activities (B)	-	323,860.15	100%																
Total (A+B)	-	323,860.71	100%																

# MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

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MATERIALITY ASSESSMENT

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# Materiality assessment

**This report was prepared based on a double materiality assessment, conducted in accordance with the guidelines of the European Sustainability Reporting Standards (ESRS).**

The Rawlplug Group conducted this assessment for the first time, aiming to align its reporting process with the Corporate Sustainability Reporting Directive (CSRD). The assessment enabled the identification of which ESRS disclosure requirements are material and mandatory for reporting, and which may be omitted. It also made it possible to identify significant impacts, relevant stakeholder groups, and ESG-related risks and opportunities that should be disclosed.

This year's assessment of both impact materiality and financial materiality was limited to the Group's own operations and involved internal stakeholders only, including direct input and views from Management Board members and selected employees.

In the following year, we plan to extend the double materiality assessment to cover the entire value chain, including the full product life cycle – from raw material sourcing to end-of-life disposal. A full analysis of the Rawlplug Group's operations will be carried out, along with an external assessment of the sector and the socio-economic context.

To this end, we plan to engage with stakeholders through dialogue sessions or surveys in order to gather essential insights. Based on this, we will perform final prioritisation of the results to identify the most relevant topics in line with ESRS requirements. zewnętrzną sektora wraz z sytuacją społeczno-ekonomiczną. W tym celu zaplanujemy rozmowy z interesariuszami organizując sesje dialogowe lub zastosujemy formę ankiet, aby otrzymać niezbędne informacje. Na tej podstawie dokonamy finalnej priorytetyzacji wyników, aby zidentyfikować tematy istotne i zgodne z wymogami ESRS.

**AS A RESULT OF THE ASSESSMENT, NINE KEY STAKEHOLDER GROUPS WERE IDENTIFIED.**

As a result of the assessment, a list of 23 key sustainability topics was developed, representing areas where the Rawlplug Group has a significant impact.

The financial materiality assessment covered the same set of 23 sustainability topics.

1	<b>CUSTOMERS</b>
2	<b>EMPLOYEES</b>
3	<b>SUPPLIERS AND BUSINESS PARTNERS</b>
4	<b>SHAREHOLDERS AND INVESTORS</b>
▶ 5	<b>DESIGNERS, ARCHITECTS AND ENGINEERS</b>
6	<b>SCIENTIFIC AND CERTIFICATION BODIES</b>
7	<b>LOCAL COMMUNITIES</b>
8	<b>MEDIA AND THE GENERAL PUBLIC</b>
9	<b>GOVERNMENT INSTITUTIONS</b>



DOUBLE MATERIALITY ASSESSMENT – SUMMARY



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E1</b>	Climate change	Energy	Energy	Energy efficiency	<b>4</b>	Optimising energy consumption through the implementation of energy-efficient technologies and production processes. Investments in infrastructure modernisation aimed at reducing energy use and operational costs.	Energy efficiency in the company contributes directly to climate change mitigation by lowering energy consumption and, consequently, greenhouse gas emissions. By investing in energy-saving technologies, renewable energy sources, infrastructure upgrades, and reduction of energy losses, the company significantly reduces its environmental footprint. Thus, improving energy efficiency becomes a key element of the strategy to combat climate change.	<b>5</b>	One of the key risks is the initial cost of implementing energy-efficient technologies, which may require significant capital investment. These costs may include the purchase of modern machinery, energy management systems, infrastructure upgrades, and employee training. The implementation of energy-efficient solutions may also face technical challenges, such as integrating new systems with existing production processes or machines. This requires time, commitment, and specialised personnel. Despite investments, energy prices may remain volatile, which can offset savings achieved through optimisation. Sudden increases in energy costs may reduce the overall benefits of energy efficiency measures.	Optimising energy consumption through the modernisation of production processes improves the company's overall operational efficiency. Enhancing machinery performance, effective energy management in production, and automation contribute to increased productivity. The company also benefits from a positive image as a socially and environmentally responsible business.	Increase energy efficiency by 6% by 2030 compared to the 2024 baseline.	Energy consumption per unit of production (MWh/unit)	Medium-term action	Own operations, upstream and downstream

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E1</b>	Climate change	Energy	Energy	Renewable energy use	5	Increasing the share of renewable energy in total energy consumption through investments in photovoltaic panel installations.	Using renewable energy at the company's production facilities contributes to climate change mitigation primarily through the reduction of greenhouse gas emissions, decreased reliance on fossil fuels, improved air quality, and support for the transition towards a low-carbon and sustainable economy. Switching to renewable sources is one of the most effective ways to fight climate change, as it significantly reduces the negative impact of business operations on the climate and ecosystems.	5	The cost of purchasing and installing a photovoltaic system can be relatively high, depending on developments in the renewable energy market. While the potential savings may be considerable, the overall payback period for the photovoltaic system may span several years, during which the company must cover the initial investment costs. The efficiency of solar energy production depends on weather conditions, such as sunlight levels. During the winter months or extended periods of heavy rainfall, solar output may drop significantly, affecting energy supply and potentially requiring additional support from the grid. Although photovoltaic systems require minimal maintenance, there may be situations in which repairs or system upgrades become necessary, resulting in additional costs. Evolving regulations related to renewable energy – such as changes to subsidy schemes, tax incentives or surplus energy buy-back mechanisms – may impact the profitability of the investment. Regulatory risk can make long-term benefits less predictable.	By using renewable technologies, the company significantly reduces the costs associated with purchasing electricity from the grid. Relying on solar energy decreases exposure to energy price fluctuations on the market, ensuring greater predictability of operational costs over the long term. The use of renewable energy also enhances the company's reputation as an environmentally responsible business. This can attract investors and customers who prefer to engage with companies committed to sustainability and carbon footprint reduction. Depending on applicable regulations, the company may also have the opportunity to sell surplus energy back to the grid, which could serve as an additional source of income.	Increase the share of renewable energy in total energy consumption by 15% by 2030.	Annual percentage of renewable energy in total energy consumption  Amount of energy generated from photovoltaic panels (MWh)	Medium-term action	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E1</b>	Climate change	Climate change mitigation	Greenhouse gas emissions	Low-emission transport	3	Reducing greenhouse gas emissions by encouraging the use of low-emission means of transport.	Low-emission transport solutions used and promoted within the company directly contribute to climate change mitigation through the reduction of greenhouse gas emissions, lower air pollution, decreased dependence on fossil fuels, and improved energy efficiency in transportation. The transition to electric vehicles and the development of charging infrastructure are key elements in the fight against climate change and in achieving decarbonisation targets. In the long term, low-emission transport helps slow down global warming and improves air quality.	1	The purchase of electric vehicles and the construction of charging infrastructure involve significant upfront costs. Although electric vehicles typically have lower operating costs, their initial purchase price remains higher than that of conventional combustion-engine vehicles. Charging infrastructure – particularly fast chargers – also brings additional costs related to maintenance, repairs, software updates, and ensuring availability. Investments in electric vehicles and charging networks often come with long payback periods. Depending on the scale of the investment, it may take several years to realise a return. Low-emission transport markets are strongly influenced by government regulations, including grants, subsidies and emission standards. Policy changes can significantly affect the profitability of investments in electric vehicles and charging infrastructure. The electric vehicle and charging technology sector is highly dynamic. As technology continues to evolve, more efficient and cost-effective solutions may emerge, potentially reducing the competitiveness of earlier investments. Finally, the cost of charging electric vehicles depends on electricity prices, which are subject to volatility due to local and global economic conditions. Sudden spikes in electricity costs may reduce the financial benefits of low-emission transport solutions.	Promoting low-emission modes of transport, such as electric vehicles (EVs), significantly contributes to reducing emissions of CO <sub>2</sub> and of other air pollutants. This leads to improved air quality in urban areas and reduces the climate impact of transport activities. By encouraging employees to use low-emission transport options, the company strengthens its environmental credentials and increases its appeal to customers who value ecological responsibility. Electric vehicles offer lower operating costs compared to combustion-engine vehicles. They require less maintenance (no engine oil, fewer moving parts), which helps reduce long-term servicing expenses. Moreover, EVs are not powered by conventional fuels, so long-term savings on fuel and maintenance can significantly reduce the company's operational costs.	Increase the number of employees using electric vehicles compared to the 2024 baseline.	Number of employees using electric vehicles for business travel and commuting (annual figure).	Medium-term action	Upstream and downstream

DOUBLE MATERIALITY ASSESSMENT – SUMMARY



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E2</b>	Pollution	Potentially hazardous substances	Chemical substances	Chemical management	<b>5</b>	Preventing uncontrolled chemical leaks and soil contamination by implementing and executing proper chemical management procedures.	Effective chemical management is crucial for protecting the natural environment, as improper handling of chemicals can lead to soil pollution and degradation of natural resources. Chemical substances, if not managed correctly, may have adverse effects on ecosystems and human health.	<b>4</b>	The cost of removing chemical contamination can be extremely high, especially in the case of substances that are difficult to extract from soil, such as heavy metals, pesticides, or solvents. Soil remediation and restoration are costly processes that may require specialist equipment, expert involvement, and significant investments of time and resources. Soil pollution can cause long-term damage to ecosystems, affecting local agriculture, human health, and wildlife. Addressing these impacts may require not only decontamination technologies but also a change in land use, leading to additional costs.	Depending on the nature of its operations, the company may hold environmental liability insurance. In the event of a spill, this insurance may partially cover the cost of damage remediation through compensation payouts. As a result of an incident, the company may be required to implement more advanced technologies and procedures to prevent similar accidents in the future. Investments in enhanced environmental risk management can improve the company's reputation as a responsible business, helping to attract customers and business partners who value sustainability. The company may also choose to invest in the development of new technologies for the effective remediation of contaminated soil and natural environments – creating potential new sources of revenue.	Zero incidents involving chemical spills leading to soil contamination by the year 2030.	Number of incidents involving chemical spills	Long-term action	Own operations, upstream and downstream
		Soil pollution												
											Implementation of a chemical substance and mixture management procedure in all relevant processes by 2025	Number of chemical substance management procedures implemented in operational processes		

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E3</b>	Water and marine resources	Water discharges	Water resources	Protection of water resources and pollution reduction	<b>4</b>	Effective water resource management through continuous monitoring of water consumption and efficient wastewater treatment, with a strong focus on pollution reduction.	The company has a broad impact on water resources in terms of both consumption and pollution. Key areas where the company may negatively affect water resources include: industrial wastewater discharge, excessive water use, and potential contamination of surface and groundwater by chemicals. Rawplug mitigates its impact on water resources by implementing effective wastewater treatment systems, monitoring water usage, and controlling the quality of discharged effluents.	<b>3</b>	Water-related risks within the company stem from several key factors that affect both water availability and the natural environment. Climate change and extreme weather events – such as droughts and floods – pose significant threats. During droughts, water scarcity can lead to limited availability, disrupting production and logistics processes. This may also increase the cost of water extraction and treatment, affecting the company's operational efficiency. On the other hand, flooding may damage production infrastructure and water systems, potentially halting operations. Water stress due to shortages may result in regulatory restrictions on water use, adversely impacting business continuity. Limited access to water may force the company to seek alternative or more expensive sources, increasing operating costs. Additionally, the discharge of industrial wastewater carries environmental and regulatory risks. Improper handling may result in environmental harm, legal penalties, or reputational damage.	Implementing technologies for water consumption monitoring and recycling can lead to significant operational cost savings and improved production efficiency. Investments in modern wastewater treatment systems enhance legal compliance, helping to avoid financial penalties and positively influencing the company's reputation among stakeholders. Promoting sustainable practices among employees and suppliers can increase their engagement and loyalty – benefiting both the environment and the company's financial performance. Collaborating with local communities to protect water resources may further strengthen the company's social licence to operate and foster positive relationships with the surrounding environment.	Reduce water consumption per unit of production by 15% by 2030, compared to the 2024 baseline.  Increase employee awareness of water conservation through a dedicated campaign targeting production facilities in 2025.  Implement advanced water monitoring systems across all processes by 2030.	Percentage reduction in water consumption per unit of production.  Percentage of employees trained on water-saving practices.  Number of water monitoring systems implemented.	Long-term action	Own operations

**DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)**



ESG MATTERS IN ESRS	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E4</b>	Biodiversity and ecosystems	Impact on species and ecosystem condition	Biodiversity	Protection and restoration of ecosystems	2	Monitoring the company's impact on biodiversity through cooperation with environmental organisations, employee education on the importance of biodiversity protection, and implementation of initiatives aimed at safeguarding ecosystems.	The company's activities aim to reduce the negative dependence of the socio-economic system on nature. By implementing biodiversity-related initiatives, raising employee awareness of its importance, and complying with legal requirements on environmental protection, the company minimises its negative impact on biodiversity.	1	One of the key risks associated with industrial operations is the loss of biodiversity, which may result from activities such as infrastructure development or the exploitation of natural resources. These processes can lead to habitat degradation and a decline in local species populations. In addition, climate change may intensify these adverse effects, further disrupting ecosystems and accelerating biodiversity loss.	Active biodiversity management and habitat protection contribute to the improvement of ecosystem health, supporting greater ecosystem stability and delivering long-term environmental benefits. Implementing sustainable practices enhances the company's reputation and increases its appeal to stakeholders who are placing growing emphasis on environmental responsibility. Investments in nature-based technologies and solutions foster innovation that not only protects the environment but also delivers economic value – for example, by reducing operational costs.	Assess the company's impact on biodiversity and ecosystems through seasonal monitoring of areas affected by its operations by 2027.	Number of biodiversity monitoring reports completed	Medium-term actions	Own operations Upstream
	<b>ESRS E5</b>	Circular economy	Resource impacts, including resource use	Raw materials and resources	Sustainable management of natural resources	4	Commitment to the sustainable management of natural resources through the qualification of raw material and resource suppliers who meet defined sustainability criteria.	The use of raw materials and resources in a manufacturing company typically involves high consumption levels, which can contribute to overexploitation and depletion of natural resources. Through the implementation of best practices and a commitment to more sustainable and efficient resource use, Rawplug aims to reduce its negative environmental impact and support the preservation of natural ecosystems.	3	Poor management of natural resources can have serious consequences, such as resource depletion, which may negatively affect the company's long-term operational capacity as well as the environment. There is a risk related to the limited availability or rising costs of materials, which may result from global supply shortages and pose a threat to production continuity. Additionally, increasing regulatory pressure on the types of materials used – stemming from evolving environmental legislation – may lead to greater compliance requirements. Failure to comply with environmental regulations can result in financial penalties and reputational damage. Using recycled materials in products may also affect how they are perceived by customers. In some cases, customers may believe that the presence of recycled content reduces product performance or quality.	The risk of raw material scarcity encourages more sustainable resource use, including the development of high-quality products that require fewer materials or incorporate a greater proportion of recycled content. New regulatory requirements – mandatory for implementation – can enhance organisational awareness of resource efficiency, while also educating stakeholders who may be sceptical about the use of recycled materials in products. Stricter requirements for recycled content can drive innovation in waste processing technologies, improving recycling efficiency and potentially reducing the cost of recycled raw materials.	Verify all qualified suppliers for compliance with sustainable resource management criteria by 2030.	Percentage of qualified suppliers meeting sustainable resource management criteria	Long-term action

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS E5</b>	Resource use and circular economy	Waste	Waste	Waste minimisation and recycling	4	Striving to minimise waste generation and increase recycling and recovery rates through the implementation of technologies and processes that reduce the volume of waste produced and promote the reuse of materials.	Waste minimisation and recycling have a direct impact on the natural environment by reducing the demand for raw materials, improving waste management, encouraging the design of products that require fewer natural resources, and mapping material flows across the organisation. The adopted waste management strategy contributes to the overall reduction of the organisation's carbon footprint.	4	A manufacturing company may have a negative impact on waste management if it fails to implement appropriate waste management practices or does not invest in recycling and material recovery technologies. Improper disposal of hazardous waste – such as chemicals, solvents, paints, batteries, heavy metals, or waste containing toxic substances – requires specialist handling and storage to prevent harm to ecosystems and public health. A lack of proactive response to changing waste legislation may result in financial penalties and adverse outcomes of environmental inspections, potentially leading to reputational damage.	New legal requirements are placing increasing pressure on companies to adopt circular economy principles, enabling multiple reuse cycles of resources. This creates an opportunity for the company to invest in technologies that support more efficient waste recycling. Modern sorting, processing, and recovery technologies make it possible to treat waste as a valuable secondary raw material. These innovations allow for a higher recovery rate of materials that would otherwise be lost in traditional manufacturing processes. Rising environmental awareness among consumers and tightening environmental regulations create opportunities for manufacturing companies to adopt biodegradable and eco-friendly materials. By reducing the volume of waste generated, companies can not only lower waste management costs, but also improve their reputation among stakeholders.	Increase the share of waste designated for recovery, recycling or reuse to 85% by 2029, compared to the 2024 baseline.  Reduce the generation of waste from power tool repairs by 30% per unit sold by 2028, compared to the 2024 baseline.  Raise employee awareness of proper waste management through an educational campaign targeting production units in 2025.	Percentage of waste sent for recovery, recycling or reuse in year Y.  Percentage of waste avoided due to high-quality power tools and the replacement of only defective components.  Number of employees trained in proper waste management practices.	Long-term action	Own operations Upstream
	Resource use and circular economy	Resource impacts related to products and services	Products	Circular product design	5	Integrating circular economy (CE) principles into the product design process by minimising resource consumption, extending product lifecycles, and enabling reuse, recovery or recycling.	Circular product design has become an integral part of Rawlplug's strategy. The company focuses on developing durable products that are easy to repair and recycle, contributing to waste reduction and longer product lifespans. Rawlplug also cooperates with suppliers to ensure that materials used in production meet sustainable resource management criteria. These efforts aim to expand the implementation of circular economy practices across more processes in the near future.	4	In the area of circular product design, there is a risk that products may not meet customer expectations in terms of durability or recyclability, which could affect their competitiveness on the market. In addition, the implementation of new technologies and processes related to the circular economy may involve high initial costs and operational risks associated with their integration into existing production systems.	The circular economy (CE) model offers multiple opportunities for manufacturing companies, delivering both financial and environmental benefits. Transitioning to this model – focused on maximising resource efficiency, minimising waste, and recycling materials – enhances operational efficiency, drives innovation, and builds competitive advantage. Consumers are increasingly seeking products that are durable, repairable, and recyclable. Cooperating with suppliers that meet sustainable resource management criteria improves both product quality and innovation potential.	Reduce production process waste per unit of output by 20% by 2028, compared to the 2024 baseline.	Percentage ratio of production waste to raw material used	Long-term action	Own operations Upstream

ESRS E5

ESRS E5

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ERS	ERS TOPIC	ERS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S1</b>	Own work-force	Working conditions	Employment security	Ensuring stable jobs and long-term employment security	5	Prevention of forced labour and child labour. Monitoring and protecting employee rights that affect employment security and job stability.	Rawplug's HR policy is based on promoting professional development and creating safe working conditions. Rawplug S.A. ensures equal treatment and fair employment conditions. Our goal is to create a working environment in which employees feel safe and their rights are respected at every stage of employment. Observing these principles is not only a legal obligation but also an ethical responsibility toward our workforce.	1	High staff turnover and lack of job stability may result in increased costs related to recruitment, training, and the loss of valuable know-how. Violations of labour rights can lead to serious legal consequences, fines, and reputational damage in the event of public disclosure. Workplace accidents entail costs related to compensation, higher insurance premiums, and reduced productivity. Inadequate working conditions can cause employee dissatisfaction, leading to protests, strikes, and performance decline.	Better working conditions lead to greater employee satisfaction, resulting in higher productivity and lower absenteeism or quality-related losses. Investing in employee development and upskilling strengthens workforce competencies and boosts team innovation and efficiency.	Improve employee satisfaction and reduce year-on-year staff turnover.  Minimise workplace accidents by enhancing occupational safety; ensure legal compliance and address labour rights violations.	Employee turnover rate – number of departures vs. total number of employees.  Number of reported labour rights violations.  Workplace accident rate.  Job stability indicator – e.g. percentage of employees on long-term contracts (12+ months).  Employee satisfaction survey results – ratings on safety, equal treatment, and working conditions.	Long-term action	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S1</b>	Own work-force	Working conditions	Working time	Compliance with working time regulations and ensuring work-life balance	4	<p>Compliance with clearly defined working hours in line with legal regulations and internal policies. Ensuring rest periods in accordance with the law, and where overtime is required, offering appropriate compensation or time off.</p> <p>Training initiatives raise awareness of the importance of working time for employee wellbeing, supporting a harmonious and efficient organisation.</p>	<p>By respecting working time and promoting a healthy work-life balance, the company supports the physical and mental wellbeing of its employees. Adequate rest and adherence to working hours help reduce stress, prevent burnout, and increase job satisfaction. Employees who feel respected and have job stability are generally more engaged, which leads to higher productivity and better work quality. Training sessions and awareness campaigns improve employees' understanding of their rights and responsibilities, contributing to better time management and reducing the risk of errors caused by non-compliance or lack of awareness.</p> <p>Encouraging employees to maintain work-life balance helps reduce over-exploitation of human resources. As a result, the company avoids unnecessary waste of time and energy, leading to more sustainable resource management.</p> <p>Promoting ethical and responsible working time practices has a positive impact across the organisation, encouraging sustainable behaviours in various business areas. Employee wellbeing can also contribute to environmental responsibility, for example by reducing energy consumption and optimising operational processes.</p>	2	<p>An increase in overtime leads to higher wage costs. Failure to comply with labour laws – such as working time limits or rest period requirements – can result in fines and legal sanctions, negatively impacting the company's financial performance.</p> <p>Poor working time management can lead to employee burnout, reducing effectiveness and increasing operational costs while lowering productivity. Ignoring working time regulations may result in a loss of trust among employees and damage to the company's reputation, affecting employee loyalty and the company's ability to attract new talent.</p> <p>Poor working conditions, such as excessive overtime, can drive higher staff turnover, resulting in additional recruitment and training costs.</p>	<p>Optimised working time management increases productivity, reduces operational costs, and improves overall financial performance.</p> <p>Compliance with labour regulations helps reduce employee turnover, lowering recruitment and training costs. Promoting a healthy work-life balance attracts top talent, strengthening the company's competitiveness.</p> <p>Respecting working time regulations also enhances the company's reputation, attracting new clients and investors who value ethical and responsible business practices.</p>	<p>Increase operational efficiency by optimising working time and reducing overtime.</p> <p>Maintain full compliance with working time regulations.</p> <p>Improve employee satisfaction and engagement through adequate rest and work-life balance.</p> <p>Minimise staff turnover by ensuring stable and fair employment conditions.</p>	<p>Overtime rate</p> <p>Employee turnover rate</p> <p>Employee satisfaction survey results</p> <p>Labour law compliance rate</p> <p>Recruitment and training costs</p> <p>Absence rate</p>	Medium- and long-term actions	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S1</b>	Own work-force	Working conditions	Fair pay	Ensuring competitive remuneration and pay equity while eliminating pay disparities	4	Monitoring and complying with legal requirements related to wages, benefits, pay equity, and minimum wage. Providing fair and lawful employment conditions for all employees, in line with labour codes and internal policies. Ensuring transparency by giving employees clear and accessible information regarding their remuneration to promote trust and understanding.	Compliance with remuneration regulations promotes fairness and financial stability, leading to increased employee satisfaction and loyalty. Ensuring pay equity helps eliminate discrimination, enhances workplace atmosphere, and attracts talent. By meeting legal standards and promoting wage transparency, the company strengthens its social responsibility and sets an example for best practices across the sector. Creating fair working conditions contributes to sustainable change in the labour market.	2	Aligning remuneration with pay equity principles may involve additional short-term costs. Ensuring compliance with labour law generates expenses related to ongoing monitoring and payroll audits. Non-compliance can result in fines, legal sanctions, or litigation, negatively impacting the company's profitability. Investments in fair pay and equitable working conditions may increase operating costs. Improper implementation of remuneration policies may lead to higher employee turnover, generating additional recruitment and training costs.	Fair remuneration and transparency foster a positive working environment, enhancing employee motivation and productivity. Companies that comply with labour law and ensure pay equity are more likely to attract top talent, driving innovation. A commitment to fair employment practices strengthens the company's reputation as a responsible employer, making it more appealing to clients and investors. Compliance with legal frameworks ensures financial stability and reduces legal and regulatory risks, supporting long-term business growth.	Increase employee loyalty and satisfaction. Improve productivity and engagement. Attract and retain top talent. Strengthen the company's employer reputation. Ensure full legal compliance.	Pay equity ratio Average salary by role and gender Employee turnover rate Gender pay gap Salary satisfaction score (employee surveys) Market benchmark comparisons	Short-term actions with a long-term perspective	Own operations
	Own work-force	Working conditions	Social dialogue	Building trust and open dialogue between management and employees	3	Promotion of the right to freedom of association. Two trade unions are currently active within the company: KN NSZZ Solidarność at the Łańcut Screw Factory – 83 members Intercompany Organisation of the Trade Union of the Electromechanical Industry at the Łańcut Screw Factory – 116 members	Fostering social dialogue and supporting the freedom of association strengthens relationships between employees and management, enhancing loyalty and engagement. Responsiveness to employees' needs leads to improved working conditions and better identification of expectations. Trade union activity provides a sense of protection and employment stability. Collaboration with union organisations contributes to long-term operational stability and reinforces the company's social responsibility.	2	Social dialogue and support for trade unions may generate additional operational costs. Employee dissatisfaction may lead to strikes and tensions, reducing overall productivity. Non-compliance with freedom of association regulations may result in legal sanctions and associated legal costs. Failure to meet employee expectations can lead to higher recruitment and onboarding costs due to increased turnover. Poor social dialogue may damage the company's reputation, negatively affecting employer branding and stakeholder trust.	Openness to social dialogue fosters employee loyalty, which enhances productivity and reduces staff turnover. Effective management of social dialogue and compliance with freedom of association principles can contribute to higher engagement, an improved corporate image, operational stability and financial performance.	Ensure compliance with freedom of association principles and foster open, transparent and stable relationships between employer and employees.	Trade union meeting attendance rate – Percentage of employees participating in union meetings or consultations. Employee satisfaction index – Based on periodic surveys. Number of reported complaints or disputes – Recorded through formal grievance mechanisms. Employee turnover rate – Annual percentage of staff leaving the organisation. Dispute resolution time – Average time taken to resolve reported conflicts.	Long-term actions	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWLPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S1</b>	Own work-force	Working conditions	Occupational health and safety	Minimising workplace accidents and promoting employee health	5	We are committed to ensuring the safest and most comfortable working conditions across all Rawlplug operations. Our Health & Safety Management System is regularly reviewed and updated to ensure its effectiveness. Compliance with applicable safety standards is monitored continuously by both internal H&S teams and external Labour Inspectors. All employees undergo mandatory health and safety training in accordance with legal requirements, ensuring that they are equipped with the knowledge and skills to work in a safe and responsible manner.	Regular audits by the H&S department and external inspectors significantly reduce the risk of accidents and occupational illnesses, improving overall employee well-being. Mandatory training raises awareness and reduces the risk of errors or incidents caused by a lack of procedural knowledge.	4	Workplace accidents and poor working conditions can lead to reduced employee efficiency and motivation, ultimately lowering productivity and the company's profitability. Non-compliance with occupational health and safety regulations or inadequate H&S management may result in legal sanctions, fines and other financial penalties, negatively impacting the company's financial performance. Failure to meet health and safety standards can lead to accidents or occupational illnesses, resulting in compensation claims, legal proceedings and increased insurance premiums.	Effective health and safety management and ensuring a safe working environment can significantly improve operational efficiency. Employees working in safe conditions are more focused and motivated, which leads to increased productivity. Compliance with H&S regulations and investment in safe workplaces reduces the number of accidents and occupational illnesses, lowering compensation claims, legal costs and insurance premiums. A strong focus on sustainability, social responsibility and adherence to occupational health standards enhances the company's reputation, attracting new customers, business partners and talent, and strengthening brand value.	Protect employee health and safety – minimising the risk of accidents and occupational illnesses.	Lost Time Injury Rate (LTI) – number of lost time injuries per number of employees or working hours.  Occupational illness rate – number of occupational disease cases per number of employees or working hours.  Time dedicated to OHS training – total number of hours spent on health and safety training in relation to the total number of working hours.  Percentage of employees trained in health and safety – proportion of employees who have completed mandatory H&S training within the required time-frame.	Short-term actions with a long-term perspective	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ERS	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S1</b>	Own work-force	Equal treatment and equal opportunities for all	Gender equality and equal pay for work of equal value	Promoting equality in pay and access to promotions	<b>3</b>	Rawplug is committed to ensuring gender equality, social fairness, and equitable distribution of resources and opportunities for all members of our organisational community. As an international company, we are proud of our highly diverse team – a group of people from around the world, representing a wide range of cultural and religious backgrounds.  All employees are treated equally in terms of hiring, termination, working conditions, promotion opportunities, and access to training, regardless of the type of employment contract.	Promoting gender equality and fair pay contributes to a positive work atmosphere, higher employee engagement, and talent attraction, strengthening organisational stability. Equality initiatives build employee loyalty, reduce turnover, and improve internal morale. A company that embraces equality also strengthens its employer brand and competitive advantage. Furthermore, promoting equal opportunities supports broader social inclusion, setting an example for others in the industry.	<b>2</b>	Implementing equal pay and treatment policies may involve additional costs related to salary adjustments and legal compliance. Non-compliance with equal pay regulations may lead to fines or legal sanctions, while ensuring ongoing compliance requires additional administrative resources and monitoring.	However, companies that actively promote pay equity and equal opportunities are increasingly recognised as socially responsible, which can unlock new business opportunities, including access to markets that value responsible practices and potential tax incentives in some jurisdictions. Promoting fairness in pay and treatment increases employee engagement and loyalty, helping to reduce staff turnover and recruitment costs.	Foster a fair and inclusive work environment.	Pay equity ratio – the ratio reflecting equal pay for equal work across different employee groups.  Employee turnover rate – the percentage of employees who leave the organisation within a given period.  Diversity index – the share of various demographic groups (e.g. gender, age, ethnicity) across the organisation.  Number of discrimination-related complaints – recorded incidents related to unequal treatment or harassment.	Long-term action	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRS	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S1</b>	Own work-force	Equal treatment and equal opportunities for all	Training and skills development	Enhancing employee competencies and supporting professional growth	4	We implement initiatives that make Rawlplug an attractive workplace for both experienced professionals and young people entering the job market. Every employee can independently request training, which is then included in the company's training plan. They also have access to an onboarding training cycle available via the e-learning platform academy.rawlplug.com, as well as in-person and online product and installation training sessions delivered through Rawlplug Academy.	Training enhances employee competencies, improving efficiency, engagement and overall job satisfaction. Access to structured development paths attracts qualified candidates and younger talent, reinforcing the company's image as a modern and inclusive employer. Continuous upskilling enables faster adaptation to market and technological changes. Additionally, online training helps reduce CO <sub>2</sub> emissions, contributing to environmental responsibility.	3	Investing in employee development can involve significant costs, including those associated with training courses, e-learning platforms, and in-person sessions, which may impact the company's short-term profitability. A lack of access to training opportunities or poor planning may create a sense of inequality among employees, affecting team morale and performance. Time spent on training can lead to delays in daily operations, reducing overall efficiency. Moreover, the fast-paced development of technology and shifting job market requirements may force the company to frequently update training programmes, potentially putting pressure on financial stability.	Employees who regularly enhance their skills bring new ideas and innovative solutions, which can streamline processes, lead to product and service improvements, and ultimately drive revenue growth. A comprehensive training and development programme strengthens the company's reputation as a desirable employer, helping to attract top talent – including both experienced professionals and younger candidates – thus supporting long-term competitiveness and organisational growth.	Enhance efficiency and competitiveness.	Employee engagement level – measured through satisfaction surveys, employee turnover rate, and the number of submitted training needs.  Number of completed training sessions – total number of training programmes successfully completed by employees within a given period.  Employee turnover rate – monitoring fluctuations in employee retention following the implementation of professional development initiatives.  Increase in promotion rates – tracking the number of internal promotions as an indicator of effective upskilling and career progression.	Short-, medium- and long-term actions	Own operations

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
ESRS S2	Workers in the value chain	Working conditions Equal treatment and equal opportunities for all Other work-related rights	Employment security of workers Working time – appropriate and fair remuneration Freedom of association, functioning of works councils, and workers' rights to information, consultation and participation across the value chain Occupational health and safety (OHS) of workers Gender equality and equal pay for work of equal value Prevention of violence and discrimination in the workplace Child labour Forced labour	Minimising the risk of potential negative impacts and supporting sustainable development throughout the entire value chain	3	Rawplug ensures that adequate labour standards are maintained at every stage of the value chain, including the activities of suppliers, subcontractors and business partners. The company operates under a policy based on ethical values and compliance with legal regulations and international labour standards. In particular, it monitors and requires that its partners meet criteria related to employment security, working hours, fair remuneration, and the prevention of child and forced labour. The Group has implemented the Code of Ethics for Employees and Business Partners, the Supplier Code of Conduct, the Due Diligence Policy, the Whistleblower Protection Policy, and a framework of Minimum Safeguards. We place special emphasis on compliance with the principles of freedom of association, the functioning of works councils, the promotion of gender equality, and the elimination of all forms of discrimination. These principles aim to protect workers' rights and foster a fair and safe working environment across the entire supply chain. Occupational health and safety is also a key component of our cooperation with partners.	Compliance with occupational health and safety standards reduces the risk of workplace accidents, improving employee health and well-being, which translates into higher productivity and lower operating costs. Supporting freedom of association and fostering active social dialogue enhance employee engagement, improve satisfaction, and reduce turnover. Adherence to international labour standards increases the company's competitiveness, builds stakeholder trust, and supports long-term sustainable growth.	3	Rawplug S.A. recognises that striving to implement the principles of sustainable development throughout the entire value chain may involve certain financial and operational risks. Failure by suppliers and subcontractors to provide stable and lawful working conditions may result in reputational and legal risks, as well as disruptions to supply chains. Non-compliance with working time regulations, including excessive overtime, may lead to violations of international standards and financial burdens related to the need for corrective actions. Failure by business partners to observe health and safety standards may lead to workplace accidents and occupational diseases, generating costs related to compensation, delays in delivery, and damage to the company's reputation. Violations involving child labour or forced labour represent some of the most serious risks, both reputationally and legally. Such incidents may result in international sanctions, termination of contracts, and the withdrawal of investors.	Sustainability-related issues create numerous opportunities for Rawplug S.A. to grow and strengthen its financial performance. By taking a responsible approach, the company enhances its competitiveness, reduces operating costs, and builds a positive reputation – ultimately contributing to long-term enterprise value. Implementing ESG initiatives based on core values and improvements in working conditions, fair wages, equality, and diversity is not only a response to current challenges, but also a strategic opportunity to gain a competitive edge in an increasingly dynamic market environment. Ethical conduct in business relations fosters long-term and stable partnerships.	Establish a responsible, transparent and sustainable cooperation framework throughout the entire value chain that supports the development of the company, its partners, as well as the society and environment in which they operate.	Number of supply chain audits conducted annually. Percentage of suppliers and business partners audited for compliance with the Supplier Code of Conduct. Percentage of suppliers meeting criteria related to fair wages, occupational safety, and working hours. Number of identified non-compliance cases and corrective actions implemented. Number of business partners reporting CO <sub>2</sub> emissions and pursuing reduction targets.	Medium- and long-term actions	Own operations, upstream and downstream

ESRS S2

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S2</b>						Rawplug S.A. strives to eliminate the risk of human rights violations across the value chain through systematic audits, ongoing supplier monitoring, and the implementation of corrective actions in the event of identified irregularities.								
<b>ESRS S3</b>	Affected communities	Economic, social and cultural rights of communities	Civil and political rights of communities	Supporting responsible social development	1	Rawplug is guided by the principles of sustainable development, implementing a broad range of initiatives to support local communities and business partners. The company invests in infrastructure, educational and social projects that help improve the quality of life in areas where its production and logistics operations are located. Rawplug also supports training and education programs for employees and their families, helping to build skills and foster development within local communities. The company is widely recognized for its strong social engagement. For many years, Rawplug has sponsored local initiatives and events, and has collaborated with professional and amateur sports clubs, as well as universities and research institutes.	The company invests in educational and training programs, supporting the development of skills among employees and their families, which contributes to improving the quality of life in local communities. Rawplug also promotes social inclusion by supporting cultural and sports events. The company is committed to sustainable production, working to minimise its environmental impact through the efficient use of resources and support for environmentally friendly infrastructure projects.	1	Reputational risk – criticism from local communities, organisations, or the media can negatively impact the company's image, potentially weakening relationships with clients and partners and leading to reduced revenue. Regulatory risk – changes in legislation related to corporate social responsibility may require additional investments. Failure to comply with these requirements can result in financial penalties and increased operational costs. Community relations risk – conflicts with local communities, such as those arising from the environmental or social impact of the company's operations, may lead to project delays and higher costs. Trust and stakeholder engagement risk – insufficient engagement with local communities can result in a loss of stakeholder trust and greater remedial expenses.	Social engagement and commitment to sustainable development strengthen the company's reputation, attracting customers, business partners, and investors. Active participation in community projects fosters strong relationships with clients, employees, and stakeholders. Proactive ESG initiatives help minimise conflicts with local communities and regulatory issues, reducing operational costs. Collaboration with universities and research institutes supports innovation and technological development.	Promote sustainable social development.	Number and value of projects supporting local communities (e.g. educational, infrastructural, cultural).  Value of financial resources allocated to CSR (Corporate Social Responsibility) activities.  Percentage of revenue invested in social and sustainable development initiatives.  Number of partnerships with local organisations, universities, and research institutes.	Medium- and long-term actions	Own operations Downstream

**DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)**



ESG MATTERS IN ESRS	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S4</b>	Consumers and end-users	Impact of information on consumers or end-users	Privacy	Access to detailed information	5	Rawlplug S.A. applies the highest standards of personal data protection for its customers and end-users. Data management processes comply with applicable regulations, including ISO 27001 and the GDPR, ensuring a high level of privacy and data security. The company places strong emphasis on transparency in data governance, which fosters consumer trust.	The implemented procedures effectively safeguard customer data, reducing the risk of unauthorised use. Rawlplug S.A. actively contributes to enhancing the security and privacy of end-users. By adhering to international standards, the company mitigates potential risks related to data protection while building long-term relationships based on trust.	4	Privacy and data protection risks at Rawlplug S.A. include potential data breaches, rising compliance costs, reputational damage, and risks related to data management across the supply chain. Improper handling of these issues may result in significant financial and reputational consequences.	Effective privacy and data protection management offers Rawlplug S.A. a range of financial benefits, including increased customer trust, competitive advantage, access to new markets, preferential financial terms, reduced regulatory risks, and enhanced corporate reputation. Strong data governance can contribute to long-term revenue growth and financial stability.	Ensure the highest standards of personal data protection.	Incident response time – Time taken to respond to data-related incidents.  Number of reported data breaches – Annual number of reported personal data protection breaches.  Percentage of employees trained in data protection – Share of staff who have completed data protection training.	Short- and long-term actions	Own operations
	Consumers and end-users	Inclusion of consumers or end-users	Access to (high-quality) information	Transparency and accountability in communication with customers	4	Ensuring access to detailed information about products and services. This includes technical specifications, safety guidelines, and usage instructions. Providing such information supports responsible and informed purchasing decisions by customers.	Access to comprehensive information (specifications, safety guidelines, usage instructions) enables customers to use products consciously and safely, reducing the risk of accidents and damage. It also helps consumers choose products that comply with environmental standards, thus contributing to the reduction of negative environmental impact. Informed purchasing supports long-term customer loyalty and positively influences the company's reputation.	4	A lack of complete and accurate product data can lead to errors in manufacturing, quality control, and distribution processes, resulting in increased operational costs and safety-related incidents. Inadequate or missing information may cause legal disputes, compensation claims, or other legal consequences, negatively affecting the company's financial performance.	Providing transparent information – such as technical specifications, safety guidelines, and usage instructions – enables customers to make informed purchasing decisions, which can drive increased sales. Access to comprehensive and accurate product data enhances quality control, reduces production and warranty errors, and lowers operational costs while improving overall efficiency.	Ensure access to high-quality information about products and services.	Customer satisfaction survey results related to the quality and clarity of product information.  Number of complaints or claims related to missing or inaccurate product documentation.  Share of positive reviews and feedback in social media and on product review platforms.	Medium- and long-term actions	Own operations

**DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)**



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS S4</b>	Consumers and end-users	Personal safety of consumers or end-users	Health and safety	Responsibility for safety	5	Rawlplug ensures that its products are safe to use by subjecting them to extensive quality testing and complying with applicable safety standards. The company also provides comprehensive user instructions that help reduce the risk of accidents.	Rawlplug's commitment to product safety has a direct and positive impact on consumer health and safety. Additionally, these measures help to strengthen trust in the company, lower operational costs related to product complaints, and may also contribute – albeit to a lesser extent – to environmental responsibility.	5	A failure to comply with safety standards or to conduct appropriate product quality testing may result in accidents, financial penalties, compensation claims, product replacement costs, and reputational damage – all of which can negatively affect sales and revenue. Investments in quality testing and product certification involve additional costs, potentially impacting short-term profitability. Non-compliance with new regulations may require product and process modifications, leading to further expenses and potential sanctions.	Conversely, a strong focus on product safety can lead to increased sales, enhanced brand reputation, access to new markets, innovation, and improved operational efficiency – all contributing to long-term financial gains.	Ensure health and safety.	Number of safety-related complaints.  Quality and safety testing (number of safety tests conducted, e.g. durability tests, usability assessments) and the number of products that successfully passed these tests.	Long-term action	Own operations
<b>ESRS G1</b>	Business conduct	Corporate culture		Social and environmental responsibility in business operations	4	Rawlplug S.A. fosters a corporate culture based on ethical business conduct, transparency, trust, and collaboration among all stakeholders. The company promotes values such as integrity, respect, and responsibility, which are embedded in all its operational and strategic activities. This corporate culture supports employee development, cross-team collaboration, and the creation of sustainable solutions within the construction industry.	A culture of trust and accountability motivates employees and enhances their engagement. It also strengthens the organisation's reputation, builds customer trust, and supports future growth potential.	2	Violations of ethical principles can damage a company's reputation and negatively affect its financial performance. Audits and monitoring aimed at upholding ethical values involve additional operational costs.	Companies that promote ethical values tend to attract more loyal customers, which can lead to increased profits and long-term success. Businesses with a strong ethical culture and a responsible approach to operations are more likely to attract top talent, fostering the development of innovative solutions and processes. A responsible approach to sustainability can become a competitive advantage, enabling access to new markets and partnerships. Organisations that adhere to ethical and environmental standards are exposed to lower regulatory risk, which may reduce legal expenses.	Build trust, collaboration and efficiency	Employee engagement – levels of satisfaction and motivation, measured through employee surveys or retention indicators.  Company reputation – stakeholder opinion surveys (e.g. clients, business partners) regarding the company's ethics and values.	Medium- and long-term actions	Own operations, upstream and downstream

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS G1</b>	Business conduct	Whistleblower protection		Ethics and regulatory compliance in business operations	5	Rawplug S.A. has implemented a formal whistleblower protection procedure that enables the reporting of any irregularities, misconduct, or actions that breach applicable laws or ethical standards. The procedure ensures full confidentiality of all reports and safeguards whistleblowers against retaliation, discrimination, or any other negative consequences resulting from disclosing violations. This mechanism strengthens transparency within the company and enables rapid risk mitigation, supporting high ethical standards.	The procedure provides safety and support for individuals reporting irregularities, contributing to a culture of trust in the workplace. Its implementation reinforces the company's ethical culture by preventing potential misconduct and promoting integrity. The assurance of protection against retaliation minimises the risk of negative outcomes for employees who report violations.	4	Ineffective implementation of whistleblower protection mechanisms may lead to the escalation of issues and a loss of trust among employees and business partners. Non-compliance with national and EU regulations on whistleblower protection may result in financial and legal penalties.	Promoting ethical values and transparency in business operations helps attract loyal customers, which can lead to increased revenue and a stronger market position. Compliance with ethical standards and regulations – such as whistleblower protection – reduces the risk of financial penalties and legal costs, contributing to improved financial performance. A strong ethical culture fosters collaboration within teams and with external partners, accelerating the development of new products and solutions.	Protection of human rights and anti-discrimination	Number of reported irregularities within the reporting period.  Number of reported cases involving breaches of confidentiality or retaliation against whistleblowers.  Number of cases disclosed and resolved as a result of the whistleblower protection procedure.	Short-term action	Own operations, upstream and downstream
	Business conduct	Animal welfare		Sustainable development and environmental protection	3	Rawplug S.A. is actively engaged in initiatives supporting animal welfare and nature conservation. The company regularly conducts environmental surveys to monitor local ecosystems and support biodiversity. As part of these efforts, Rawplug installs nesting boxes for birds to help strengthen urban bird populations. Additionally, the company produces bee-friendly honey to support these vital pollinators and participates in initiatives such as Wildlife in the City, which promotes the harmonious coexistence of nature and urban development.	Rawplug's actions in the areas of animal welfare and environmental protection have a positive impact on both local communities and the natural environment. They support local ecosystems, promote environmental education, and reinforce the company's commitment to sustainable development.	1	Negative public response may occur if the company's actions are perceived as greenwashing – that is, superficial or misleading environmental initiatives. An insufficient scale of action or failure to meet recognised sustainability standards may result in criticism from customers, investors, and environmental organisations.	Engagement in nature conservation and animal welfare helps build a positive brand image as a responsible and environmentally conscious organisation. These efforts generate numerous opportunities for Rawplug S.A., both in terms of reputation and financial performance. They represent a strategic element in strengthening the company's competitive advantage and position Rawplug as a sustainability leader within the construction industry.	Sustainable practices	Number of completed environmental initiatives – measuring the number of actions carried out in relation to environmental protection.  Reduction in CO <sub>2</sub> emissions or waste – assessing the impact of environmental initiatives on reducing greenhouse gas emissions, energy consumption, or waste generation in production processes.	Medium- and long-term actions	Own operations, upstream and downstream

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ERS	ERS TOPIC	ERS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
ESRS G1	Business conduct	Supplier relationship management, including payment practices		Long-term and positive relationships with suppliers	5	The good name and reputation of the Group and the Company are the result of the conduct, dedication, integrity, and competence of our employees and business partners. Rawplug is an innovative Group characterised by high organisational standards and a strong sense of social responsibility.  The Group's implemented Code of Ethics and Supplier Code of Conduct are designed to formalise and clarify the principles and rules of conduct that apply to our employees and business partners, contributing to greater mutual trust.  We run an educational programme for employees and business partners focused on ethical conduct, aimed at fostering a full understanding of the values that guide our operations, including: <ul style="list-style-type: none"> <li>• compliance with the law and fair business practices, respect for confidentiality and the protection of classified data,</li> <li>• insider trading regulations,</li> <li>• acceptance of gifts and favours,</li> <li>• use of company funds and other resources,</li> <li>• relations with the media.</li> </ul>	Ethical conduct in areas such as share trading, the acceptance of gifts, or the use of company funds supports better internal process management and minimises the risk of unethical practices that could impact the company's reputation as well as its actions toward local communities and the environment. Adherence to ethical and organisational principles can lead to more responsible resource management within the company, resulting in reduced waste and more efficient resource use, thereby lessening negative environmental impacts.	3	The implementation of the Code of Ethics and the Supplier Code of Conduct involves costs related to the education of employees and business partners, as well as the monitoring of compliance, which may increase operational expenditure. Establishing transparent rules can also lead to more frequent internal and external audits, generating additional costs and requiring human resources.	Introducing ethical codes and adhering to social responsibility principles can enhance customer trust. Companies with a strong ethical reputation attract loyal consumers, which in turn supports long-term sales growth and financial stability.  Embedding sustainable development and ethical standards into business operations may result in financial benefits for the company, including increased revenue, improved operational efficiency, access to new investors and partners, and reduced risk of future regulatory non-compliance.	Build long-term collaboration	Customer Satisfaction Index (CSAT) – a measure of customer satisfaction with the company's ethical approach.  Trust Index – assessment of stakeholder, partner, and customer trust levels.  Number of legal violations – monitoring instances of non-compliance with applicable laws and regulations.  Regulatory and penalty-related costs – analysis of legal expenses and fines incurred due to legal or regulatory breaches.	Long-term action	Own operations, upstream and downstream

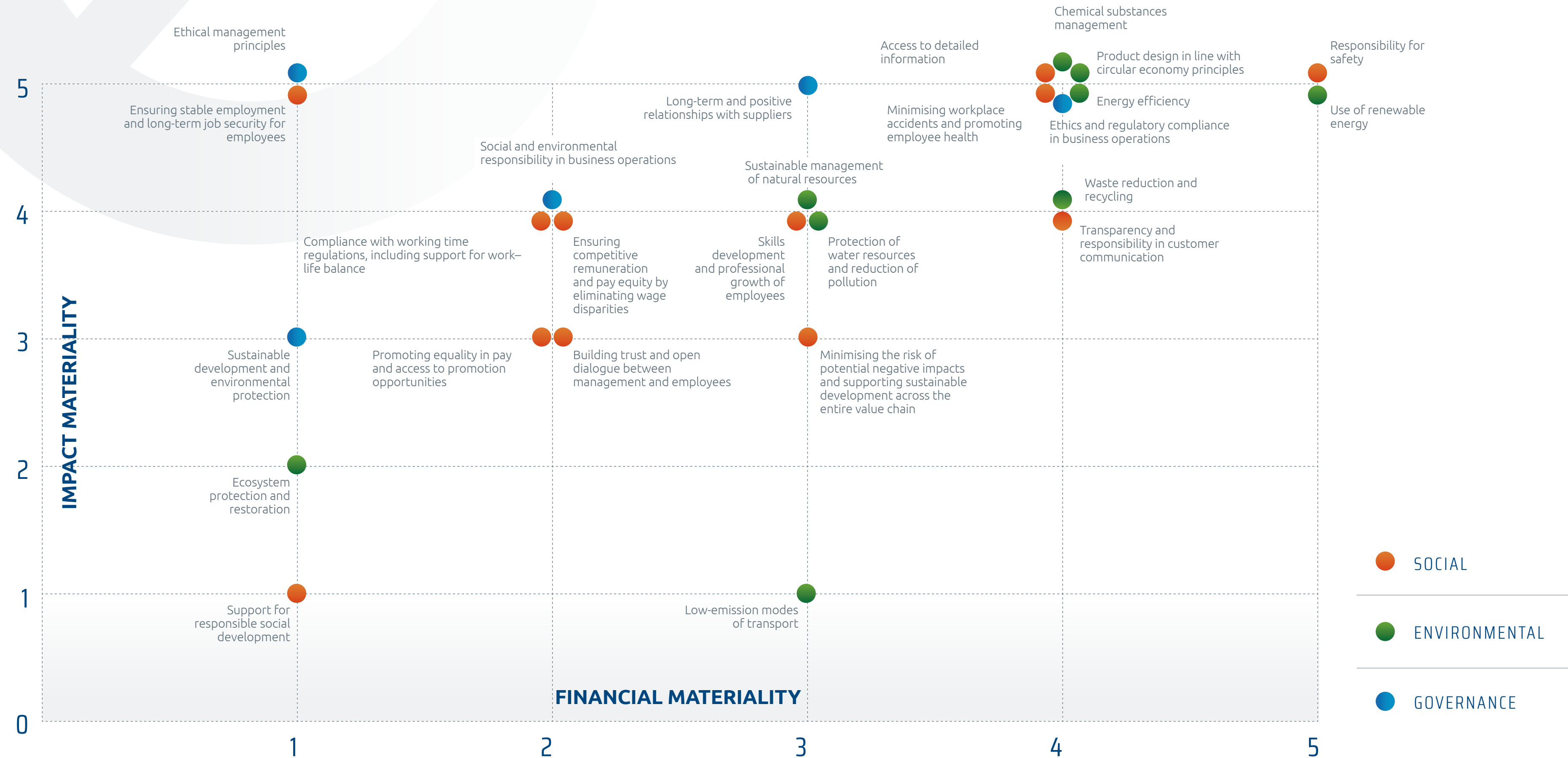
ESRS G1

DOUBLE MATERIALITY ASSESSMENT – SUMMARY (CONT.)



ESG MATTERS IN ESRs	ESRS TOPIC	ESRS SUB-TOPIC	ISSUE ANALYSED	ASPECT	IMPACT MATERIALITY	ACTION TAKEN AT RAWPLUG	DESCRIPTION OF IMPACT (ANALYSIS OF ACTUAL OR POTENTIAL EFFECTS OF COMPANY ACTIVITIES ON PEOPLE AND THE ENVIRONMENT)	FINANCIAL MATERIALITY	NEGATIVE RISKS – THREATS (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL RISKS FOR THE COMPANY)	POSITIVE RISKS – OPPORTUNITIES (ANALYSIS OF WHETHER SUSTAINABILITY ISSUES GENERATE FINANCIAL OPPORTUNITIES FOR THE COMPANY)	OBJECTIVE	INDICATOR	TIME HORIZON (SHORT-, MEDIUM-, OR LONG-TERM)	UPSTREAM, DOWNSTREAM, OWN OPERATIONS
<b>ESRS G1</b>	Business conduct	<ul style="list-style-type: none"> <li>Corruption and bribery</li> </ul> Prevention and detection of corruption, including training  Cases of corruption	Prevention and detection, including training Incidents	Ethical management principles	<b>5</b>	The organisation actively works to prevent and detect instances of corruption and bribery, placing particular emphasis on fostering a culture of ethics and transparency. The company has implemented mechanisms to identify potential corruption risks and conducts regular training for employees to raise awareness of responsible business practices.  In addition, Rawplug monitors its operations and processes to detect any irregularities, ensuring compliance with the highest legal and ethical standards.	Compliance with high legal and ethical standards contributes to building a positive reputation for the company, which can influence its long-term success and sustainable development. Transparency in operations reduces the risk of environmental pollution and unethical business practices.	<b>1</b>	Sustainability issues related to ethics, transparency, and anti-corruption efforts may involve financial risks, particularly in terms of the cost of implementing procedures, potential penalties, reputational damage, and the challenges of adapting to increasing regulatory requirements.	Sustainable development, including anti-corruption and anti-bribery measures, opens up a range of financial opportunities for the company. It can lead to increased competitiveness, stronger customer loyalty, the establishment of new partnerships, and improved financial stability.  Companies that effectively implement ethical standards and manage risk benefit not only by avoiding the costs associated with violations, but also through stronger market positioning and greater appeal to investors.	Prevent and detect violations	Number of ethics and anti-corruption training sessions conducted  Number of reported irregularities and violations  Level of satisfaction among employees and business partners  Costs related to legal and procedural violations	Medium- and long-term actions	Own operations, upstream and downstream
							Maintaining strong legal and ethical compliance reinforces the company's credibility and supports its continued growth within a framework of responsibility and sustainability.							

DOUBLE MATERIALITY: IMPACT AND FINANCIAL PERSPECTIVES



The following scale was applied in both assessments.

**PRESENTS AN ASSESSMENT METHOD BASED ON THE LIKERT SCALE. IMPACT MATERIALITY**

	MATERIALITY	ASSESSMENT
<b>NEGLIGIBLE</b>	No actual impact identified; there is only a theoretical likelihood of affecting people or the environment.	1
<b>MINOR</b>	Low-level impact on people and the environment; only a few isolated activities may generate limited effects.	2
<b>MODERATE</b>	Moderate impact on people and the environment; several selected processes may generate effects.	3
<b>SIGNIFICANT</b>	Considerable impact on people and the environment; activities involve a substantial part of the organisation, multiple processes, and selected products and services that may cause effects.	4
<b>CRITICAL</b>	Very high impact on people and the environment; activities cover the entire organisation, including every process, product and service, with the potential to generate wide-spread effects.	5

**PRESENTS AN ASSESSMENT METHOD BASED ON THE LIKERT SCALE. FINANCIAL MATERIALITY**

	MATERIALITY	ASSESSMENT
<b>VERY LOW</b>	No actual impact on the organisation identified; only a theoretical likelihood of affecting revenue, costs or capital expenditure.	1
<b>LOW</b>	Low risk of impact on the organisation; low probability of affecting revenue, costs or capital expenditure.	2
<b>MODERATE</b>	Moderate risk of impact on the organisation; medium probability of affecting revenue, costs or capital expenditure.	3
<b>HIGH</b>	Significant risk of impact on the organisation; high probability of affecting revenue, costs or capital expenditure.	4
<b>VERY HIGH</b>	Very high risk of impact on the organisation; very high probability of affecting revenue, costs or capital expenditure.	5

**PRESENTS A CLASSIFICATION OF ACTIONS BY DURATION - TIME HORIZON**

ACTIONS	DURATION
<b>SHORT-TERM ACTIONS</b>	These last from a few months up to one year. They are initiatives aimed at achieving specific goals quickly and delivering immediate results.
<b>MEDIUM-TERM ACTIONS</b>	These cover a period of one to five years. Such actions are more complex and require more time for implementation and to produce visible outcomes.
<b>LONG-TERM ACTIONS</b>	These span more than five years. They are strategic initiatives designed to drive lasting change and deliver long-term benefits for the environment, society, and the economy.

# STRATEGY AND BUSINESS MODEL

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COMPANY PROFILE

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PRODUCTION AND SUPPLY CHAIN

---

INNOVATION CENTRE

---

LIST OF COMPANIES AND DISTRIBUTION OF THE OFFERING

---

STRATEGIC GOALS

---

SUSTAINABILITY GOALS

---

ESG COMMITMENTS

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RAWLPLUG IN FIGURES

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# Company profile

**Rawlplug S.A. is a global leader in the field of fixings, installation systems and tools, providing innovative and reliable solutions for the construction, industrial and engineering sectors.**

With over 100 years of history, the Rawlplug brand has become synonymous with quality, safety and innovation. Our extensive experience and continuous development reinforce our position as a trusted partner worldwide.

Scope of operations and product offering  
Rawlplug delivers comprehensive solutions in three core areas:

- Fixing technology – including mechanical, chemical and frame fixing systems designed to ensure safety and durability in a wide range of construction and industrial applications.
- Light-duty fixing technology – a broad portfolio of wall plugs, screws and drywall fixings that guarantee reliable installation for both professional and domestic use.
- Tools and power tools – innovative products tailored to the specific needs of the construction and industrial sectors, providing precision and working comfort.



## FIXINGS AND TOOLS FOR OVER 100 YEARS

Inventor of the first expansion plug, the first mechanical anchor and the first drill

- World leader in fixings
- Fixings, fasteners and tools
- For professionals
- Products + Services + Software + Training
- Innovation from our own R&D centres
- 10 product categories

Backed by a strong research and development foundation, Rawlplug continually introduces innovations that set new industry standards. Our solutions are tested in the most demanding conditions, ensuring long-term performance and efficiency.



## FIXINGS AND FASTENERS FOR EVERYONE

- 40 years of experience
- Leader in Southern and Eastern Europe
- Fixings and fasteners
- For contractors and DIY enthusiasts
- 10 product categories

Our offering for clients and partners goes far beyond products – it includes a wide range of services, software and training. For over a century, we have been designing cutting-edge fasteners and tools that support modern construction at every stage.



## ROBUST TOOLS FOR EVERYONE

- 25 years of experience
- Hand tools and power tools
- For contractors and DIY enthusiasts
- 9 product categories

# Production and supply chain

## 1 MANUFACTURING PLANT Poland | Wrocław

Start of production: 1982  
Number of employees: 952 people  
Plant surface area: 30,000 m<sup>2</sup>

DEPARTMENTS:




- Injection Moulding
- Mixing & Filling
- Tools
- Research & Development

PROCESSES:

- design of electronics, plastics, chemicals
- plastic injection moulding
- tool production
- chemical production
- assembly and packaging
- quality control
- storage

STANDARDS AND CERTIFICATES:

- ISO 9001
- ISO 14001
- ISO 27001
- ISO 45001

1,332	million plugs	
178	million thermal insulation fixings	
4,3	million bonded anchor cartridges	



## 2 MANUFACTURING PLANT Poland | Łańcut

Start of production: 1956  
Number of employees: 580  
Plant surface area: 50,000 m<sup>2</sup>

DEPARTMENTS:




- Production
- Assembly
- Research & Development

PROCESSES:

- design based on drawings
- material preparation
- production
- cold forging
- heat treatment
- coating
- quality control

STANDARDS AND CERTIFICATES:

- ISO 9001
- ISO 14001
- ISO 27001
- ISO 45001
- ETA dla wyrobów
- atesty higieniczne
- IATF 16949:2016

655	million bolts	
95	million plugs and anchors	
5,2	million EN 14399-4 HV bolts	



### 3 MANUFACTURING PLANT Vietnam | Binh Duong

Start of production: 2021  
Number of employees: 118  
Plant surface area: 7,700 m<sup>2</sup>

DEPARTMENTS:

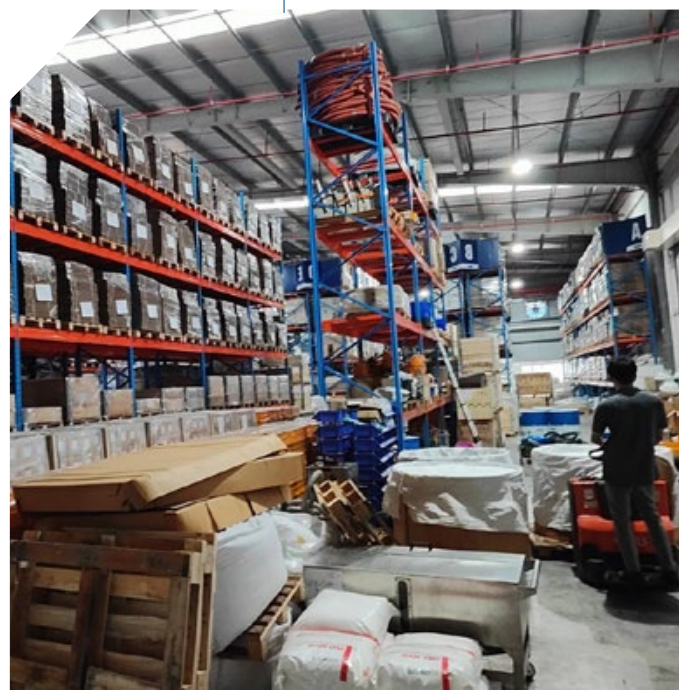
- Production
- Assembly

PROCESSES:

- plastic injection moulding
- assembly and packaging
- quality control



**23** million retail packs and collective packaging units



### 4 MANUFACTURING PLANT Thailand | Bangkok

Start of production: 2019  
Number of employees: 13  
Plant surface area: 1,000 m<sup>2</sup>  
DEPARTMENTS:

- Production

PROCESSES:

- production
- packaging
- transport



**1** million capsules



### R5PL DISTRIBUTION CENTRE Poland | Kozuchów

Opening: 2024  
Centre surface area: 20,000 m<sup>2</sup>

WAREHOUSE LOGISTICS FULFILMENT +

- Co-packing
- Identification
- Receipt
- Picking
- Repacking
- Shipment

PLANNING PROCUREMENT LOGISTICS PRODUCTION

- TRANSPORT
- comprehensive service
- multimodality
- traceability
- customs assistance



**105,000** containers in the automated warehouse

**36,000** pallet locations

**16** delivery ramps

**9,000** m<sup>2</sup> of automated space

**NetZero** energy-neutral warehouse



# Innovation centre

**A place where science and technology allow us to change the world for the better every single day, answering questions, debunking myths and pushing boundaries. For us, good is not enough, which is why one of our strategic objectives involves maintaining a high pace of innovation.**

We pursue this objective by:

- designing new products and improving the current range of fixings, fasteners and tools
- designing new IT applications to enable automation and support provided through Rawlplug's services and software
- continuously improving technological processes using the latest technologies and automation, allowing us to offer innovative products on the market
- implementing Rawlplug Academy's professional training programme with regard to drilling, driving, fixing and cutting to enable the acquisition of knowledge and practical skills that often determine the correct installation and use of products
- implementing of environmental innovations reducing negative environmental impact as part of the NET ZERO 2030 assumption

Since research results in innovative solutions based on science, we optimise its positive impact on sustainability in every design, thus ensuring a more sustainable future for us, our customers, and the world at large.

## **WE CARRY OUT RESEARCH AND DEVELOPMENT IN COMPETENCY TEAMS, DIVIDED INTO SIX AREAS:**

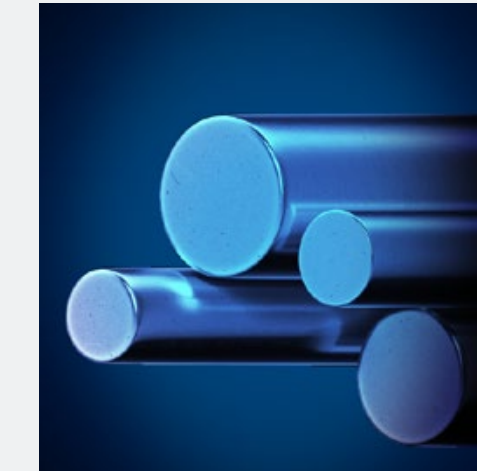


In doing so, we seek to make sure that all of Rawlplug's products entering the commercialisation process meet sustainability commitments and contribute to the greater good.

### **1** DESIGNING PLASTICS



### **2** DESIGNING METAL PRODUCTS



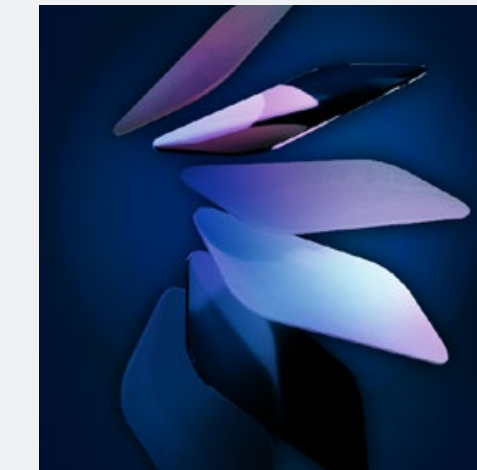
### **3** DESIGNING CHEMICAL PRODUCTS



### **4** DESIGNING ELECTRONICS



### **5** DESIGNING IT APPLICATIONS



### **6** DESIGNING ENVIRONMENTAL INNOVATIONS



# R&D

Poland | Wrocław | Łańcut

Number of qualified engineers: 55

RESEARCH AREAS:

- Electronics
- Metallurgy
- Plastics
- Chemicals

DIVISIONS:

- New Product Development [NPD]
- Laboratories
- Technical Support
- Rawplug Academy
- Quality Control
- EHS

PROCESSES:

- Development of innovative Products & processes
- Testing
- Technical consulting
- Technical services
- Trainings
- Quality control
- EHS

600

projects and calculations

5,400

EasyFix licences downloaded

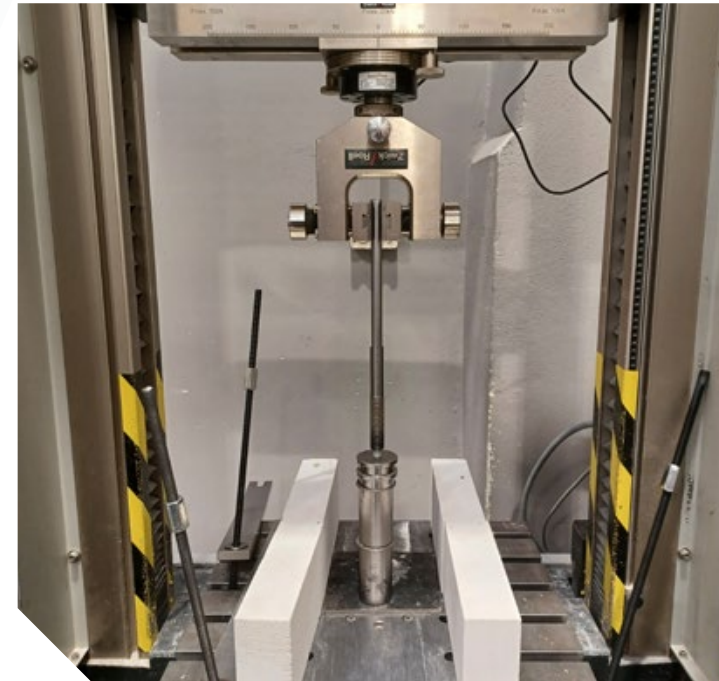
900

training courses

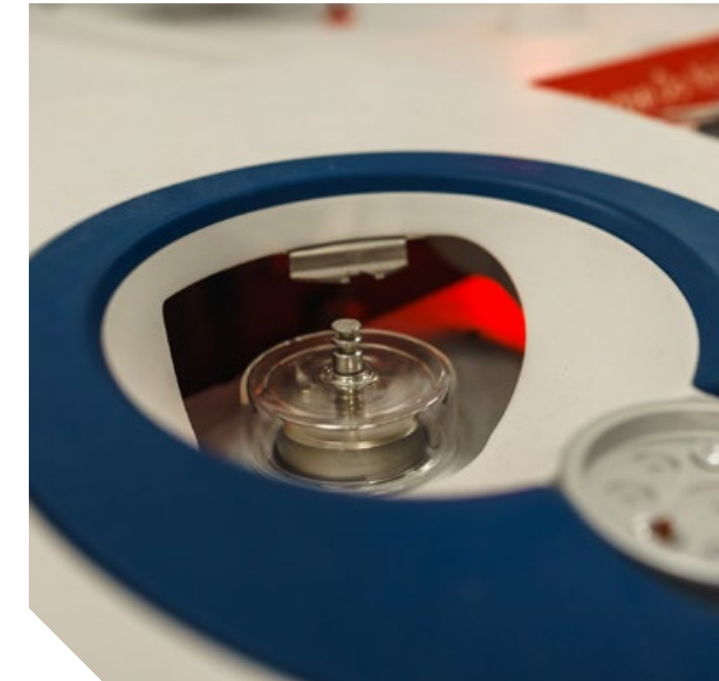
484

days in year of constantly product testing

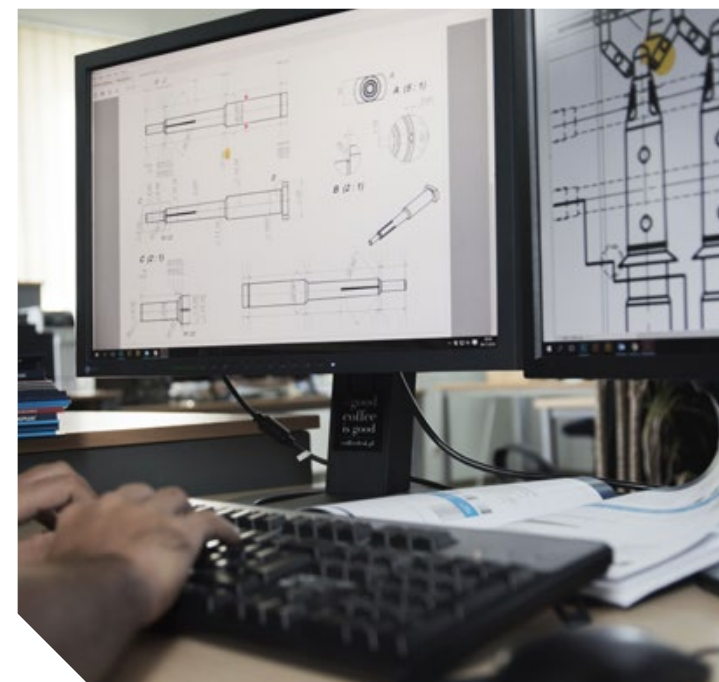
MECHANICAL LAB



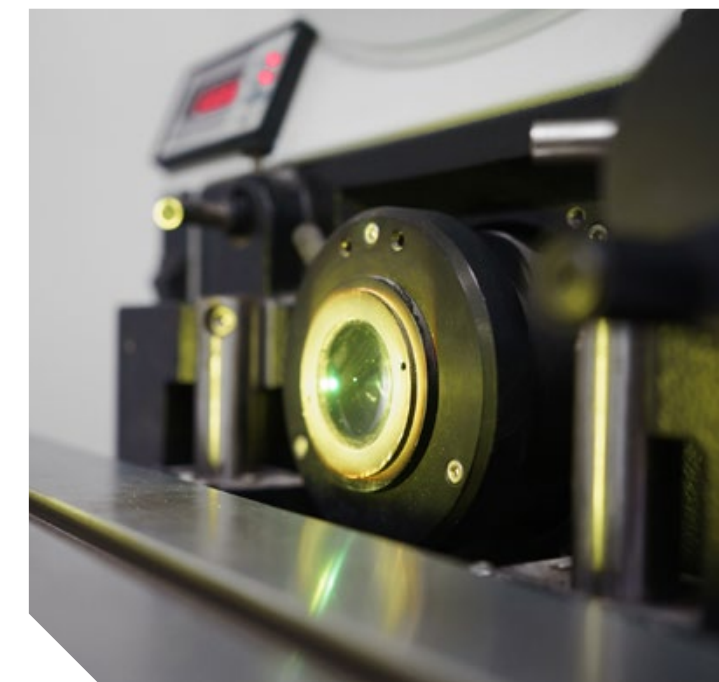
CHEMICAL LAB



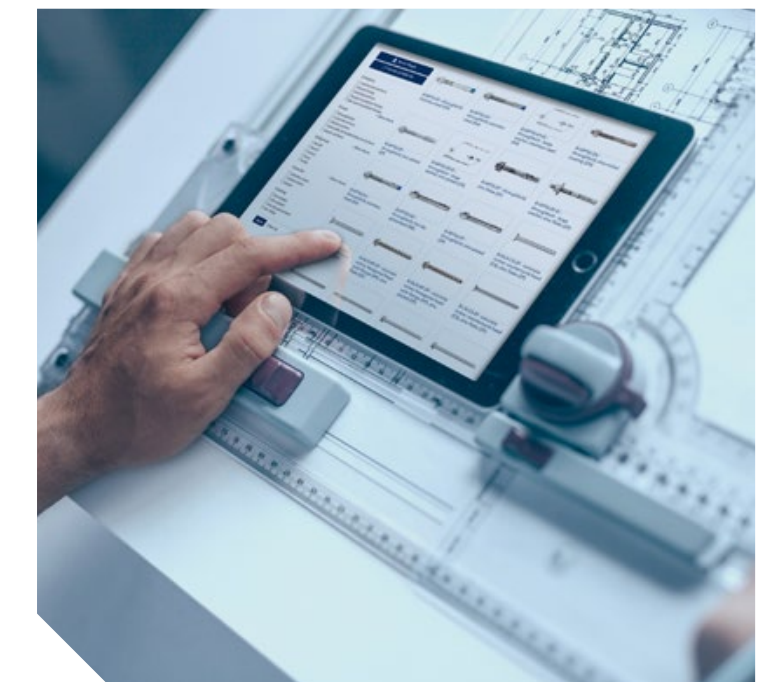
3D LAB



NPD PROCESSES



QUALITY CONTROL DEPARTMENT



TECHNICAL SUPPORT DEPARTMENT



## MECHANICAL LAB

- Tensile and shear load tests of fasteners in concrete and other construction materials.
- Tests of fasteners in cracked concrete.
- Tests of mechanical properties: tensile strength, compressive strength, bending resistance, shear load resistance.
- Tests under extreme temperature conditions (freezer/ heating stove)
- Drilling efficiency test for screws.
- Corrosion resistance tests in NaCl or SO2 conditions.
- Metallography tests -microhardness tests and analysis of inner structure of steel and other metals.



## NPD PROCESSES

- Implementation of product innovations and development of Rawlplug's offering.
- 3 engineering staff teams: chemical, design and electromechanical.
- Design and prototyping processes including modelling, 3D printing, as well as production and operation parameter simulations.
- Development of implementation guidelines for production, quality control and purchasing.
- Compliance of processes with ISO45001, ISO14001, ISO9001, ISO27001 standards.



## CHEMICAL LAB

- Measurements of gel formation time and consistency of bonded anchors.
- Viscosity measurements for raw materials and resin mixtures using rotational rheometer.
- Mixtures stability tests in accelerated sedimentation conditions.
- FTIR - infrared spectroscopy.
- Thermal analysis: differential scanning calorimetry (DSC) and thermogravimetry (TGA).



## QUALITY CONTROL DEPARTMENT

- Systematic measurement of product quality parameters prior to release for sale.
- Procedures in line with the most stringent control and measurement limits, e.g. those in force in the automotive industry.
- Quality control measurement laboratory (microscope, spectrometer, measurement projector, micrometer head, calibration facility for control and measurement instruments).

## 3D LAB

- 3D printer for steel powder, which produces elements for production and prototype injection moulds and ready-made details.
- 3D prints made of polyamide plastic powder, used to visualize the solid and perform approximate functional tests.
- 3D printing from resin enables very quick creation of inserts for prototype moulds and testing of products made by injection.

## TECHNICAL SUPPORT DEPARTMENT

- Technical and design advisory for Rawlplug's customers.
- Development of our original EasyFix application for calculations (anchors, concrete structures, wind calculations, roads and bridges, timber screws).
- Supervision over technical services: technical library, BIM, RTH.
- Contribution to product technical documentation drafting.
- Analysis of research findings and reports.
- Analysis of market trends and needs in the context of innovative solutions, participation in the NPD process.
- Working with European research centres and laboratories.
- Collecting test data from construction sites around the world.

# List of companies and distribution of the offering

In 2024, we delivered our solutions to thousands of construction sites, through our 37 distribution companies and thousands of distributors in 101 countries around the world.

The distribution process is supported by a supply chain managed by our four manufacturing facilities and by a large distribution centre, currently under development. The Rawlplug S.A. Group includes the following subsidiaries:



**101**  
DISTRIBUTION COUNTRIES

**37**  
OWN COMPANIES

**4 + 1**  
MANUFACTURING PLANTS  
DISTRIBUTION CENTRE

RAWLPLUG S.A.	SUBSIDIARY	% OF SHARE CAPITAL HELD	BUSINESS PROFILE
	PARENT COMPANY		● ● ●
	Rawlplug Ltd	100,00%	●
	Koelner Rawlplug IP Sp. z o.o.	100,00%	● ●
● PRODUCTION COMPANY	Koelner Hungária Kft	51,00%	●
● DISTRIBUTION COMPANY	Rawlplug CZ s.r.o.	100,00%	●
● SERVICE COMPANY	Koelner Deutschland GmbH	100,00%	●
	Stahl GmbH	100,00%	●
	Rawlplug Middle East FZE	100,00%	●
	Rawlplug Building & Construction Material Trading LLC	100,00%	●
	Rawlplug Ireland Ltd	100,00%	●
	Rawlplug Ireland (Export) Ltd	100,00%	●
	Koelner Vilnius UAB	100,00%	●
	Rawlplug France SAS	100,00%	●
	Rawl Scandinavia AB	100,00%	●
	Rawlplug Slovakia s. r. o.	100,00%	●
	Koelner Ltd	100,00%	●
	Rawlplug Manufacturing (Thailand) Ltd	99,91%	● ●
	Koelner-Ukraine LLC	87,00%	●
	Koelner Trading KLD LLC	100,00%	● ●
	Koelner Kazakhstan Ltd	70,00%	●
	Rawlplug Portugal Lda	100,00%	●
	Rawl Africa (PTY) Ltd	100,00%	●
	Rawlplug Singapore Pte. Ltd	100,00%	●
	Rawlplug Shanghai Trading Ltd	100,00%	● ●
	Rawlplug Inc.	100,00%	●
	Rawlplug Products and Services India Private Ltd	100,00%	●
	Rawlplug Italy S.R.L.	100,00%	●
	Rawlplug Vietnam Company Ltd	100,00%	● ●
	JN192 Sp. z o.o.	100,00%	●
	JN192 Sp. z o.o. sp.k.	100,00%	●
	Rawlplug Australia Pty Ltd	100,00%	●
	Rawlplug 5PL sp. z o.o.	100,00%	●
	Rawlplug Turkey İnşaat Malzemeleri Limited Şirketi	100,00%	●
	Rawlplug Energia Odnawialna Sp. z o.o.	100,00%	●
	Rawlplug Dystrybucja Sp. z o.o. – under liquidation	100,00%	●
	Rawlplug Inwestycje Sp. z o.o.	100,00%	●
	Rawlplug España, S.L.	100,00%	●

# Strategic goals

**Rawlplug's overarching goal since 2018 has been Sustainability, whose implementation takes place in the three areas that define our strategic goals: expansion, innovation, and internal efficiency.**

The goals we set ourselves point to the key interrelated and interdependent areas on which the organisation's transformation focuses.

For us, efficiency is measured by customer satisfaction. We are obsessed with it, which is why we design and implement solutions in each area to deliver breakthrough experiences with regard to the application of our products. We believe that the basis underlying customer satisfaction is provided by a number of indicators, in turn underpinned by the organisation's internal efficiency. It is the latter that determines how satisfied customers are with the way we work together in terms of the services and maintenance provided and, as such, is our goal for the coming years.

## EKSPANSION

OUR AIM IS TO PROVIDE FIRST CHOICE PRODUCTS WORLDWIDE. We pursue this objective by developing sales channels on our existing markets and by opening new distribution in geographically new markets. The development of the existing markets is made possible by the specialisation of sales tailored to the specific needs of our customers, including above all contractors, designers, distributors and industry. This specialisation guarantees the highest quality of work with the customers, a thorough understanding of their needs and meeting them at the highest level, all of which provides us with competitive advantage.

## INNOVATION

OUR AMBITION IS TO BE THE MARKET LEADER IN OUR CATEGORY, AND THIS OBLIGATES US TO CONSTANTLY DEVELOP. This is why our aim is to maintain a consistently high pace of product innovation in our range of tools, fixings and fasteners. We achieve this by developing competencies and deploying process innovations, making it possible to deliver product innovations on a large scale.

## INTERNAL EFFICIENCY

WE DEFINE INTERNAL EFFICIENCY as the highest level of performance in the areas of the supply chain, as well as sales and marketing. Therefore, in 2024, we focused on three areas:

- Development of manufacturing plants
- Construction of a logistics centre
- Digitisation of communication and sales processes

## SUSTAINABILITY

**The scale of operations** (expansion), the **quality of our offering** (innovation), our emphasis on **operational performance** (internal efficiency) and our focus on lasting relations with our customers treated as partners allow us to effectively strengthen our market position.



# Sustainability goals

**At Rawlplug S.A., everything we do begins with the customer and their needs.**

It is those needs that define our mission:  
"Delivering modern solutions you can always trust."

Our products, processes and customer communication channels lie at the core of our operations and are designed to consistently enhance customer satisfaction and build long-term relationships. We believe this is the foundation for realising our vision:  
"To be the global company of first choice."

An inseparable part of our business strategy is our sustainability strategy, adopted in 2018, which outlines our approach to ESG matters.

In our current business model, people and the environment are the top priorities. Our corporate governance places the wellbeing of all stakeholders – customers, employees, communities, shareholders, and the world we live in – at the very centre of our decision-making.

## MISSION

Delivering state-of-the-art solutions you can trust

## VISION

We want to be the global brand of first choice

# GOALS SUSTAINABILITY

## ENVIRONMENT

**New standards** of responsible production and consumption

## SOCIAL

Looking after the needs of the environment and being the **employer of choice**

## GOVERNANCE

**Trustworthy** business partner and performance driven by digitisation

E

S

G



## ENVIRONMENT

The actions we undertake in the area of sustainable development will be defined by the Net Zero Strategy, currently being developed in 2024. To achieve this goal, we must establish clear steps and milestones in a process that will lead to net zero emissions by 2030.



E

## SOCIAL

A key element in the process of creating value for customers is represented by employees. Rawlplug places emphasis on developing a friendly working environment and internal culture within the organisation, promoting collaboration and inclusion, as well as enhancing employee motivation, commitment and professionalism. Seeking to ensure the well-being of our customers, we provide top-quality solutions based on innovations, modern technology and open platforms with access to our entire portfolio.



S

## GOVERNANCE

In all the activities undertaken, we strive to regulate relationships and to assure a balance between the interests of all those involved in our organisation's operation, i.e. our stakeholders, a balance which is crucial for the Company's further development. Goal setting, fair conduct, an effective communication system, risk management, as well as internal control and audit systems are the most important elements of corporate governance at Rawlplug.



G

## AIR

In 2024, we emitted

**2,128 KG**

less CO<sub>2</sub> thanks to optimisation of our vehicle fleet, compared to 2023.



- we leave an even smaller carbon footprint (4.5% less year-on-year),
- we monitor and optimise heating and ventilation consumption,
- we are investing in electric cars and chargers,
- we promote cycling by building appropriate infrastructure.



## FIRE

In 2024, we completed

**9,500 M<sup>2</sup>**

of photovoltaic installations.



- we reduce CO<sub>2</sub> emissions,
- we build modular energy storage to store surplus energy,
- we invest in energy innovations such as the ice battery,
- we protect and multiply the natural CO<sub>2</sub> sinks - soil and plants,
- we invest in renewable energy sources - photovoltaics, heat pumps.



## WATER

In 2024, we recorded an

**8.32%**

reduction in water consumption at our headquarters and across Polish production sites, compared to 2023.



- we conserve water,
- use rainwater,
- we plant flower meadows instead of concrete,
- mow less and water less,
- we say a clear no to bottled water,
- build a closed water cycle for company water,
- we draw water from our own deep wells.



## EARTH

In 2024, we generated

**21.70 TONNES**

less steel waste compared to 2023.



- we create biodegradable and recyclable products,
- we improve waste management processes,
- we support eco-building,
- we maintain research records of plant and animal species living on Rawlplug land,
- we cooperate with biologists and scientists for nature revitalisation,
- we put up bird feeders, insect houses and bat houses,
- we take care of the animals in the Wrocław Zoo,
- we build beehives and sow flower meadows.



# ESG commitments

## ▼ SUSTAINABILITY COMMITMENTS

### ENVIRONMENTAL (E) | ENVIRONMENTAL PROTECTION

- to minimise environmental impact by reducing emissions, using natural resources efficiently, and promoting sustainable business practices.
- to grow sustainably, raising environmental and social awareness and reducing the Company's environmental impact by consuming a smaller amount of natural resources, minimising emissions and promoting recycling.

### SOCIAL (S) | SOCIAL RESPONSIBILITY

- to ensure safe and healthy working conditions for employees by continuously improving safety standards and promoting a culture of health and safety in the workplace.
- to act in favour of local communities by investing in social and educational programmes as well as supporting local initiatives.

### GOVERNANCE (G) | CORPORATE GOVERNANCE

- to maintain a stable financial position by controlling costs, managing financial resources efficiently, and minimising debt.
- to generate profit by increasing sales, expanding the product and service portfolio, and making efficient use of the Company's assets.
- to ensure quality and safety, maintaining the highest quality standards for the products manufactured and making sure that they are safe to use, which involves continuous improvement of manufacturing processes, testing new solutions as well as assuring appropriate certification and compliance with industry standards.
- to continuously develop and innovate with regard to the Company's products, which involves both research into new technologies and adaptation of the offering to the changing needs and requirements of customers.

ESRS	2
SBM	3



## ▼ LONG-TERM GOALS

1. Achieving stable and sustainable profitability by continuously improving operational efficiency, maximising revenue and optimising costs.
2. Increasing market share by way of expansion, development of distribution channels and new customer acquisition.
3. Continuously raising products and service quality standards by investing in research and development and by continuously improving manufacturing processes.
4. Achieving full compliance with sustainability principles by reducing the carbon footprint, minimising waste and promoting corporate social responsibility.
5. Being a market leader, maintaining leadership on the market of fixings and fasteners by continuously improving products, offering comprehensive solutions and building long-term relationships with customers and partners.
6. Expanding globally, seeking to grow the Company's presence on global markets through expansion into new regions, increasing market share on existing markets, and entering into strategic partnerships with local companies.

# Rawlplug in figures



PLN **1,13** BILION  
NET REVENUE



**2,282**  
EMPLOYEES



**101**  
DISTRIBUTION COUNTRIES

**37**  
SUBSIDIARIES



**4+1**  
MANUFACTURING PLANTS +  
DISTRIBUTION CENTRE



**565** MLN KM  
THE DISTANCE OUR PRODUCT  
COVERED TO GET FROM  
EARTH TO MARS



**32,000**  
Products

**7,500**  
Persons trained

**900**  
Training courses carried out

**900**  
Tests at construction sites

**600**  
Designs and calculations

**5,400**  
EasyFix licences

**1,600**  
POS racks implemented

**+1** MLN  
Visits to eRAWLPLUG



ENVIRONMENTAL **E**SG

# ENVIRONMENTAL MANAGEMENT

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ENVIRONMENTAL PRIORITIES AND INITIATIVES

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# Environmental priorities and initiatives

## 1 ENVIRONMENTAL PRIORITIES

Rawlplug consistently pursues its sustainable development strategy, aligned with global climate protection initiatives, including the objectives of the Paris Agreement and the EU climate neutrality strategy. Our efforts focus on:

- reducing greenhouse gas emissions by optimising production and logistics processes,
- minimising the carbon footprint by implementing energy-efficient technologies and renewable energy sources,
- protecting biodiversity through ecosystem support and sustainable business practices.
- We aim to reduce our environmental impact and actively support global climate initiatives to build a more sustainable future for our company and the communities we operate in.

We measure greenhouse gas emissions across the entire value chain: from raw material sourcing, through production and transport, to product use by customers. This allows us to identify where our environmental impact is greatest and which areas require the most attention. We are modifying the composition of our chemical mixtures to produce more environmentally friendly products while maintaining the highest quality standards.

We have also begun obtaining EPD (Environmental Product Declaration) certificates for selected products in our portfolio.

## 2 ENVIRONMENTAL POLICY

In 2023, we implemented our environmental policy based on ISO 14001 standards. Its objective is to minimise the negative environmental impact of our operations. We are proud to be committed to protecting the planet, and this policy forms the foundation of our pro-environmental activities across all business areas. The policy is updated annually, adapting to evolving challenges, regulations, and technological opportunities. This enables us to respond dynamically to global changes, implement innovations, and make informed decisions that contribute to the sustainable development of the Rawlplug Group.

The version updated in 2024 includes the following strategic goals:

- Reducing the negative environmental impact of company operations
- Shaping pro-environmental attitudes among employees
- Continuously improving the environmental management system

To support these goals, we have defined the following action areas:

- **Greenhouse gas emissions reduction**  
We are introducing low-emission technologies, such as photovoltaic panels, to minimise fossil fuel consumption. We are also modernising our production processes to improve energy efficiency.
- **Energy consumption optimisation**  
We have installed an energy management system at our production plant in Wrocław. The availability of results and their analysis enables us to implement actions that improve the energy efficiency of our production processes.
- **Sustainable supply chain**  
We only collaborate with suppliers who follow sustainable development principles, ensuring ethical sourcing of raw materials and minimising environmental impact.
- **Environmental education and employee engagement**  
We organise eco-training sessions and awareness campaigns to increase our employees' knowledge of environmental protection. We also involve them in ecological initiatives, such as recycling programmes, which foster a culture of environmental responsibility.

- **Responsible waste management**  
We have implemented a waste segregation and recycling system, along with practices aimed at minimising waste generation. We also promote the use of recyclable packaging materials to support our commitment to sustainable development.
- **Water resource protection**  
We have undertaken actions to reduce water usage in our production processes. We are installing rainwater harvesting systems and investing in water purification technologies, which help us decrease water consumption and minimise its impact on the natural environment.

Our environmental policy incorporates both international legal requirements and industry best practices. These actions are carried out across the entire organisation, with each Rawlplug unit empowered to develop and adapt them to their operational context.

### 3 DECARBONISATION STRATEGY

The objective of the Rawlplug Group’s decarbonisation strategy is to reduce greenhouse gas emissions related to the company’s operations through process optimisation and the introduction of innovative solutions. These efforts include the efficient use of energy, a shift towards renewable sources, reduction in waste generation, and conscious supplier selection. The strategy involves a detailed assessment of the current emission levels at various stages of operations, including production processes, transportation, and raw material management.

The company aims to achieve net zero emissions by 2050, in line with global sustainable development trends and climate commitments. The decarbonisation plan is a key element of Rawlplug Group’s business strategy, and by 2050 the company will have implemented projects that not only deliver on this ambition but also open the door to new business models.

The key objectives of the decarbonisation strategy include:

1. **Reducing CO<sub>2</sub> and other greenhouse gas emissions.**  
Lowering the company’s carbon footprint across the entire value chain to levels consistent with international agreements such as the Paris Agreement, which aims to limit the increase in global temperature to well below 2°C compared to pre-industrial levels, while pursuing efforts to limit warming to 1.5°C.
2. **Energy transition.**  
Increasing the share of energy from renewable sources while reducing dependence on fossil fuels, including through investments in photovoltaic installations.

3. **Driving technological innovation.**  
Developing new technologies in production processes to enable more efficient energy management and waste reduction, in line with circular economy principles.
4. **Sustainable resource use.**  
Committing to responsible management of natural resources by selecting suppliers of raw materials and components who meet defined sustainability standards.
5. **Policy and regulatory alignment.**  
Developing appropriate regulations and internal policies to support decarbonisation. This is a critical step towards meeting climate targets, reducing the company’s impact on global warming, and protecting the planet from the effects of climate change. Rawlplug is committed to consistently implementing the decarbonisation strategy in order to become a leader in the low-carbon economy.

The environmental policy and decarbonisation strategy were formally adopted by the CEO on 15 October 2024.

### 4 ENVIRONMENTAL INITIATIVES

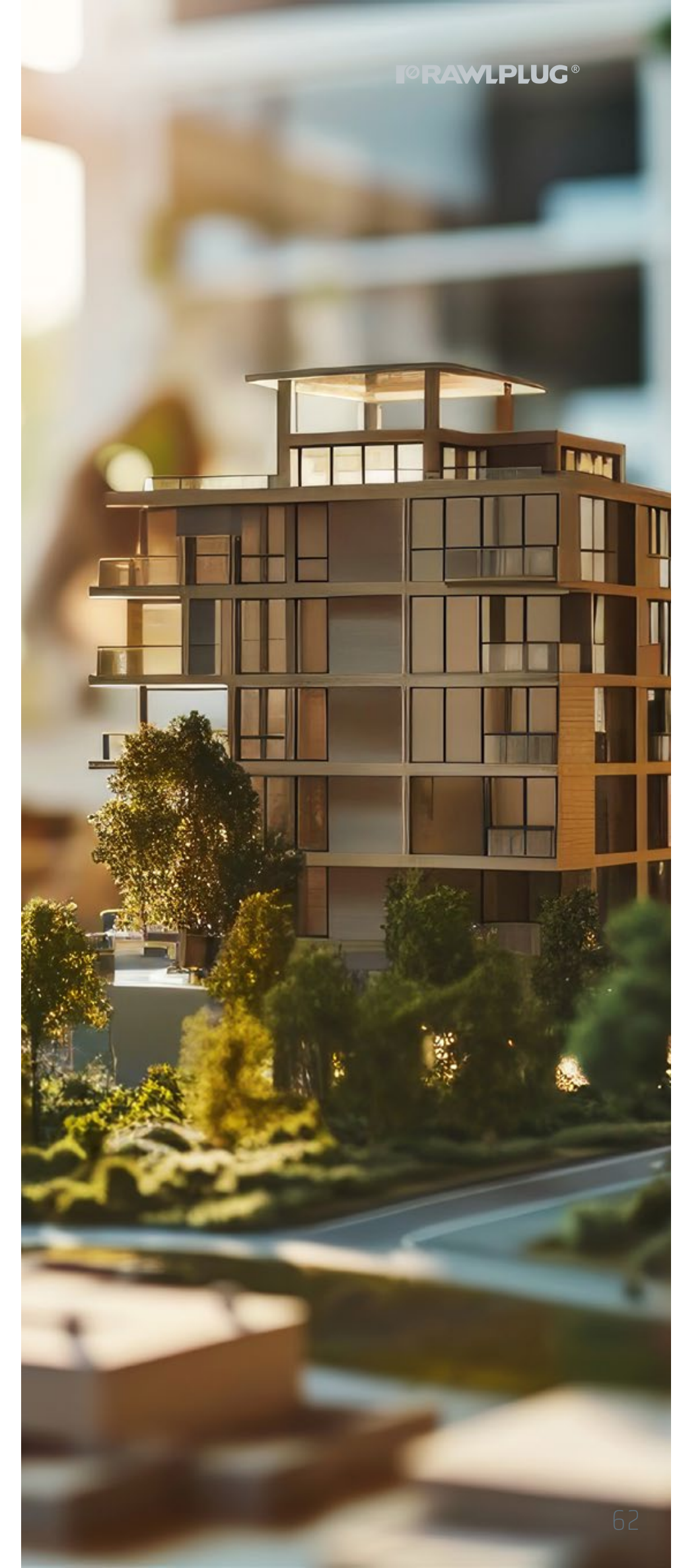
Rawlplug actively implements initiatives to reduce the environmental impact of industrial operations. Our strategy focuses on:

- implementing energy-saving solutions and optimising energy consumption,
- developing technologies that help reduce emissions in production and logistics processes,
- increasing the share of raw materials sourced responsibly,
- promoting sustainable land and site management practices in and around industrial facilities.

#### SUPPORTING GREEN BUILDING

One of the key objectives of Rawlplug’s sustainable development strategy, based on ESG principles (Environmental, Social, and Corporate Governance), is to deliver innovative and reliable solutions.

Green building is not just a forward-looking trend – it is also a source of pride, as we are an integral part of it. Rawlplug products are used in the construction of some of the most modern and innovative buildings around the world.



**INNOVATIVE MEDICAL FACILITY RAWLPLUG IN VIETNAM**

Hong Ngoc – Phuc Truong Minh in Hanoi is the first private hospital in northern Vietnam to have introduced the “hospital-hotel” model back in 2003. Over more than two decades, it has become one of the leading healthcare providers in the region. Our anchoring solutions supported the hospital’s expansion (Phase 2). With robust structural reinforcement, Rawlplug demonstrated its commitment to delivering reliable solutions for projects requiring long-term durability. In this project, Rawlplug’s R-KEX II epoxy resin played a crucial role in several critical applications:

- rebar installation in the basement,
- rebar installation on ramps,
- corrective repairs to address coupler misalignments.



**RAWLPLUG SOLUTIONS IN COOLING TOWERS OF A GLOBAL LEADER**

Our reliable fastening solutions supported Paharpur – the world’s largest manufacturer of cooling towers – in the execution of a prestigious investment in Kolkata, once again proving their performance in the most demanding projects and operational conditions. Cooling towers are advanced structures essential for maintaining stable temperatures in large-scale industrial facilities such as power plants. Their primary function is to efficiently manage temperature through repeated water circulation in cooling cycles, significantly improving operational efficiency and saving resources. Rawlplug’s R-KEX II epoxy chemical anchors, combined with SS316 stainless steel threaded rods, played a vital role in ensuring structural stability by securely fastening tower components to their foundations and structural bases.



**RAWLPLUG PRODUCTS IN A GROUNDBREAKING GREEN STEEL PLANT**

Sweden is currently building the world’s first large-scale steel plant powered entirely by sustainable energy. This pioneering project marks a milestone in the European steel sector’s journey towards carbon neutrality. The H2 Green Steel plant, located near Boden, will be the first steel mill in the world to operate using renewable hydrogen, replacing the coal traditionally used in such production. The hydrogen will be produced on site in Boden, using renewable energy sources – wind and hydropower. The plant will manufacture green steel, reducing CO<sub>2</sub> emissions by up to 95% compared to conventional steel production. To support the construction of the plant, Rawlplug supplied high-quality HV preloaded bolt sets and SB non-preloaded structural bolting systems, manufactured in our Łańcut facility. The project is scheduled for completion in 2025.

We believe that hydrogen-based green steel is the future of this industrial sector. We are proud to contribute to the development of this pioneering steel plant and to support yet another innovative, environmentally responsible investment.



**MODERNISATION OF THE METEOROLOGICAL RADAR IN BRZUCHANIA WITH RAWLPLUG PRODUCTS**

In February 2004, as part of a flood impact mitigation programme, a meteorological radar was launched in Brzuchania, near Kraków. It was the final element completing the Polish POLRAD weather radar network. The METEOR 500C Doppler radar from Gematronik, with a range of 250 km, has been supporting Poland’s atmospheric monitoring system since 2004. After nearly 20 years of intensive operation, the facility required modernisation. Rawlplug played an important role in the radar’s upgrade by providing technical solutions and products that supported the contractor at every stage of the project. Working closely with the project manager, industrial climbers, and the general contractor, we selected proven fixing systems tailored to the specific requirements of this facility, based on detailed engineering calculations.



**TIMBER UNO, THE WORLD'S FIRST PLUG MADE FROM 70% WOOD – PEFC CERTIFIED**

For us, sustainability is not just a slogan. We are constantly looking for new solutions that have a positive impact on the environment. One such example is Timber UNO – the only expansion plug on the market made primarily from wood sawdust. Its quality is confirmed by the prestigious PEFC certificate, awarded to us in 2022 (licence number: PEFC/32-31-129). As a result, Timber UNO packaging will soon feature the globally recognised PEFC logo, making this exceptional product stand out even more against the competition. Obtaining this prestigious certification is a testament to the quality of Rawlplug's offering, setting standards in all areas – including our responsibility for the raw materials used in production. We are proud of this recognition and have no intention of stopping here.

The PEFC certificate (Programme for the Endorsement of Forest Certification Schemes) confirms that the product is made from legally sourced forest materials obtained from environmentally responsible origins. It also ensures that, at every stage of production – from harvesting the wood to placing the finished product on store shelves – all quality, safety, and traceability standards are met.

**REDUCING OUR CARBON FOOTPRINT**

By producing the Timber UNO plug from 70% wood sawdust, we help reduce the extraction of petroleum-based raw materials used to produce traditional plugs made of PP (polypropylene) or PA (polyamide). We also support the growing popularity of environmentally friendly construction.

**HV AND SB BOLT SETS WITH ENVIRONMENTAL PRODUCT DECLARATION (EPD)**

We are proud to announce that our HV and SB bolt sets have been awarded the prestigious Environmental Product Declaration (EPD), confirming the highest environmental standards of our products. Obtaining the EPD was not just a formality – it was a deliberate and strategic decision reflecting our deep commitment to sustainable development. The EPD is not only a widely recognised document in the construction industry, but also the result of

a comprehensive life cycle analysis of the product, based on detailed environmental impact data. These data, thoroughly verified by the renowned Building Research Institute (ITB), provide a reliable basis for transparent and well-informed investment decisions – benefiting both our partners and the environment. The SB and HV bolt sets are manufactured in Łańcut at one of Rawlplug's production facilities – Koelner Rawlplug IP sp. z o.o. SB bolt sets are mainly used for non-preloaded structural steel joints (in accordance with EN 15048), while HV sets are designed for connections in steel structures where bolts are subject to tensile forces (preloaded joints as per EN 14399 and EN 1090-2).

The EPD certificate not only positions our company as a leader in sustainable development, but also enables comparison of our products with competing solutions and with applicable industry standards.

**VEHICLE FLEET – INVESTING IN ENVIRONMENTALLY FRIENDLY SOLUTIONS**

We have continued our commitment to sustainable development by closely monitoring and managing our vehicle fleet. At the time of reporting, our fleet comprised 238 vehicles. Through investments in modern, more environmentally friendly and energy-efficient vehicles, we aim to significantly reduce CO<sub>2</sub> emissions and fuel consumption – a key step in delivering on our sustainability objectives. These new vehicles are not only better for the environment, but also help optimise operational costs thanks to lower fuel usage and reduced maintenance expenses.

We have also been awarded the “Eco Friendly Car Fleet” certificate, confirming that regular hand washing of our fleet reduces water and energy consumption, while the professional cleaning agents used are safe for the environment.

**750,000** LESS WATER CONSUMED  
**8,400** FEWER KG OF CO<sub>2</sub> EMITTED



**RENEWABLE ENERGY – EV CHARGING STATION**

Rawplug invests in cutting-edge solutions. At the Rawplug S.A. headquarters on Kwidzyńska Street, a modern EV charging station is available for all users, including employees working at Rawplug Wrocław and visitors to the site. At present, we have two chargers with a power output of 22 kW.

We are especially proud of these new chargers because they are partially powered by our photovoltaic installations – the station is used only during daytime, operating directly on solar energy. This forms an important part of Rawplug’s broader strategy for acquiring and managing energy from renewable sources.

**RAWPLUG GROUNDED IN NATURE  
CHARGING STATION FOR ELECTRIC BIKES AND SCOOTERS**

Rawplug has been gradually implementing innovative and environmentally friendly solutions across its manufacturing facilities and offices for years. We are mindful of the climate and make collective efforts to reduce air pollution.

It was a natural step to further support our employees in choosing sustainable transport – because how we commute matters.

Our new charging station is located in the company’s bike storage area, and we are proud that many Rawplug employees choose to cycle to work every day. The station offers four charging points and secured lockers for storing chargers.

We implement strategies and assumptions embedded in Rawplug’s DNA – not only on a large scale, but also locally. Our goal is to support sustainable choices made by our employees and to create a workplace that meets their needs. If we can help reduce CO<sub>2</sub> emissions even slightly, it will be a shared success.

**AGRO PV – PROTOTYPE AGRIVOLTAICS AT RAWPLUG HEADQUARTERS**

Agri-photovoltaics enables simultaneous generation of electricity and use of the land beneath the installation. In Wrocław, we are testing this innovative solution. Agro PV, also known as agri-photovoltaics or agrivoltaics, is a smart way to harness the potential of both solar energy and land. The panels are mounted on elevated structures, allowing for renewable energy production to coexist with agricultural activity.

At our Wrocław headquarters, we have launched a proprietary prototype of such an installation. One of its elements is a retention system that collects rainwater and uses gravity to irrigate the crops growing beneath the panels. This system also protects the plants from acid rain. The Rawplug structure, standing 8 metres tall, allows for easy movement of farming machinery underneath the solar panels.

Agri-photovoltaics is part of Rawplug’s steadily expanding renewable energy system, which also includes other innovative solutions such as the ice battery already operating in Wrocław, allowing – among other benefits – for efficient storage of surplus energy from solar installations.



# CLIMATE CHANGE

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CLIMATE CHANGE MITIGATION

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ADAPTATION TO CLIMATE CHANGE

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ENERGY

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ENERGY TRANSFORMATION PLAN

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# Climate change mitigation

The Rawplug Group exerts an impact on climate change in four key areas: sourcing of raw materials and goods, manufacturing operations, sales and use of products, as well as transport.



Greenhouse gas emissions arise from the production of the raw materials required for the manufacture of fasteners, tools, and fixing systems, including:

- mining and processing of metals and plastics used in Rawplug's products,
- production of the raw materials consumed in the processes typical of the mining, petrochemical, and chemical industry operations, required for the manufacture of construction chemicals, power tools, mechanical and bonded anchors, plugs and screws,
- material processing, including galvanisation, zinc plating, and other technologies applied to increase product durability.



**SOURCING OF RAW MATERIALS AND GOODS**

**OPERATIONS**

**SALES AND USE OF PRODUCTS**

**LOGISTIC**



Greenhouse gas emissions attributable to the fuel and energy consumption at the Rawplug Group's manufacturing facilities, distribution centres, and offices.



Greenhouse gas emissions related to the sales and use of products, which can be considered insignificant due to the long service life of the products.



Greenhouse gas emissions associated with the transport of Rawplug's products to customers, distributors, and retail outlets, as well as the movement of raw materials and components within the supply chain.

ESRS	
E1	2
SMB	3
IRO	1

**IMPACT, RISK, AND OPPORTUNITY MANAGEMENT**

Dynamically changing climate conditions can affect the stability of demand for our products, posing challenges to sales projection and supply chain management. Disruptions caused by global health crises, such as epidemics and pandemics, can lead to increased operating costs and delays in the supply of raw materials and components.

New legal regulations on sustainability and circular economy may entail additional investment needs, but at the same time, they pave the way towards innovation, e.g. in green packaging and low-carbon materials.

Growing energy costs represent a significant financial challenge, but through the implementation of high technologies, such as artificial intelligence and advanced data analytics, one can optimise processes and reduce resource consumption. Raw material price fluctuations can affect profitability, which clearly highlights how important it is to diversify supply strategies and effectively manage risk.

Access to financing for energy transition and climate change adaptation projects can become a key growth factor.

With all these circumstances in mind, we are planning to conduct a detailed analysis of the impact of climate-related risks on our financial performance in 2025, which will allow us to quantify and manage them more effectively.

**ACTIONS**

**SHORT-TERM**

Actions spanning a few months up to a year. These are initiatives aimed at achieving specific goals quickly, yielding immediate results.

**MID-TERM**

Actions which take 1–5 years. They are more complex, requiring more time to implement and produce visible outcomes.

**LONG-TERM**

Actions taking more than 5 years. These are strategic initiatives aimed at lasting change and long-term environmental, social, and economic benefits.



The climate risks were identified on the basis of a climate change scenario analysis, including:

- for transition risks – a scenario which assumes that global warming is successfully limited to 1.5°C,
- for physical risks – a scenario of high emission levels, leading to an average temperature increase of more than 4°C.

What the analysis also took into account was the results of a double materiality assessment, covering all the impacts, risks and opportunities (IROs) considered crucial, as well as major changes in Rawplug’s business area, including regulatory changes. Additionally, the analysis relied on the available scientific data concerning climate change, as well as on stakeholder views.

The analysis has made it possible to identify significant physical risks and transition risks.

**SIGNIFICANT PHYSICAL RISKS AND TRANSITION RISKS**

IMPACT	TRANSITION RISK	PHYSICAL RISK	OPPORTUNITIES
<b>GREENHOUSE GAS EMISSIONS</b>	Increased costs due to emission reduction policies (e.g. ETS, carbon taxes); pressure from customers and investors.	Disruption of operations due to extreme weather conditions (e.g. storms, floods, heat waves).	Emission reduction can improve company image, increase customer loyalty, and attract ESG investors; potential savings with more efficient energy management.
<b>IMPLEMENTATION OF ENERGY EFFICIENT PRODUCTION TECHNOLOGIES AND PROCESSES</b>	Costs of new technology implementation; technological risk; need for organisational change.	Lack of investments increases exposure to physical effects of climate change (e.g. production downtime).	Improved operational efficiency; reduced energy costs; better preparation for regulatory changes and rising energy prices.
<b>INCREASING THE SHARE OF ENERGY FROM RENEWABLE SOURCES</b>	High costs of investing in RES; dependence on RES supporting regulations.	RES efficiency may be limited by extreme weather conditions (e.g. no sunlight).	Energy independence; predictability of energy costs; access to preferential financing (e.g. green bonds).
<b>USE OF LOW-EMISSION MEANS OF TRANSPORT</b>	High investment costs; infrastructure deficit (e.g. charging stations); limited choice of technologies.	Transport infrastructure damaged by extreme weather events; delays in the supply chain.	Reduced emissions and operating costs in the long term; increased efficiency in logistics; strengthened market position of a climate-conscious company.

The following two major risks have been identified under the extended climate risk analysis:

**1 INCREASED COSTS ASSOCIATED WITH GREENHOUSE GAS EMISSIONS**

**RISK TYPE:** transition risk  
**SCENARIO:** limiting global warming to 1.5°C

The rapid climate transition scenario entails a significant risk of increased operating costs attributable to climate policies becoming even more stringent. This mainly pertains to the costs related to purchasing emission allowances under the EU ETS, implementing the carbon cap-and-trade under the EU's Carbon Border Adjustment Mechanism (CBAM), as well as the growing regulatory and carbon footprint reporting requirements. This type of risk can negatively affect the company's financial performance and competitiveness if adequate reduction and upgrading measures are not undertaken.

**2 DISRUPTIONS IN PRODUCTION PROCESSES AND SUPPLY CHAINS DUE TO EXTREME WEATHER EVENTS**

**RISK TYPE:** physical risk  
**SCENARIO:** high emissions scenario (temperature rise >4°C)

Where no effective global actions are undertaken to reduce emissions, intensifying climate changes may lead to major operational disruptions. Extreme weather events, such as heat waves, floods, droughts or hurricanes, can cause production disruptions, limited raw material availability, and supply chain delays. This type of risk pertains particularly to the Group's companies operating in climatically vulnerable regions and can lead to financial losses and the need to rebuild or relocate parts of operations.

**GREENHOUSE GAS EMISSIONS AND EMISSION INTENSITY**

We implemented monitoring and identified some initial actions leading to the reduction of greenhouse gas emissions at every level of our value stream – from raw material sourcing to production, transport, and customer use, which represents a major step towards the sustainability and environmental responsibility of our company. In 2024, this allowed us to identify the areas on which we exert the greatest environmental impact, and to pinpoint those that require special attention in the years ahead. Facing global climate challenges, our company recognises the urgency to take action to minimise our environmental impact, while at the same time looking after long-term operational efficiency.

The first step in this process was the detailed monitoring of GHG emissions in three key areas. GHG emissions were calculated for all scopes and for all Scope 3 categories, as defined in the GHG Protocol. Scope 1 covers the emissions arising directly from our production activity, including emissions from fossil fuels, cooling agents, and manufacturing processes.

Scope 2 covers the emissions related to the consumption of electricity and heat provided by external suppliers. And finally, Scope 3 encompasses indirect emissions resulting from the operations of our suppliers or carriers, as well as from the entire life cycle of our products, from raw material sourcing to waste management.

In order to fully understand our environmental impact, we began by conducting a thorough analysis of our production and logistic processes, identifying major sources of greenhouse gas emissions. With such an input in disposal, we have streamlined our emission control process and started implementing a monitoring system, both of which will enable us to keep track of emissions and report their levels accurately. Under this activity, we will also analyse future GHG emission reduction opportunities on an ongoing basis, introducing innovative technological and organisational solutions. Our efforts to reduce greenhouse gas emissions also comprise cooperation with business partners. We are raising environmental awareness among raw material

suppliers by promoting more sustainable materials and production technologies. We will also seek to optimise transport processes to minimise the emissions associated with the movement of finished products.

Our goal is ambitious: not only to meet regulatory requirements, but also to set standards that will contribute to long-term environmental protection. Monitoring and reducing greenhouse gas emissions across all the three scopes, we intend not only to improve our operational efficiency, but also to become an industry leader who actively takes responsibility for the future of our planet.

The year 2024 has been recognised as the base year for continued emissions reporting under all the three scopes, providing a baseline for progress monitoring in the years to come. Although we began to perform carbon footprint calculations in 2022, we extended both these calculations and our analysis over time, while 2024 was the first year when we calculated our carbon footprint across all the three scopes and categories in line with the international *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*. For Scope 2 emissions, a market-based calculation covering our Polish companies was conducted, while a location-based calculation was performed to encompass foreign companies in terms of electricity consumption. For thermal energy, the carbon footprint was calculated using location-based factors with regard to the Polish companies and on the average-data basis for foreign subsidiaries. It was not possible to calculate the entire Group's carbon footprint under Scope 2 in a two-method breakdown (location-based and market-based) due to the lack of access to all current factors. In the following year, we are planning to use both market-based and location-based factors for all our companies.

All greenhouse gases were included in the calculations, and the emissions have been stated as the CO<sub>2</sub>e equivalent (CO<sub>2</sub>e) using the emission metrics provided for this unit.

### 1. REPORTING PERIOD

The GHG emissions have been calculated for the reporting period from 1 January 2024 to 31 December 2024. This period coincides with the Rawlplug Group's financial year.

- **Emissions from the use of buildings (offices, warehouses, production facilities) and cars.** The calculations include emissions from the buildings and vehicles used during the reporting period, based on invoices and meter readings corresponding to this time. In the absence of complete data, the emissions were calculated by extrapolating the available data and information.
- **Emissions from purchased products and services.** With regard to the goods purchased from suppliers, the invoice date was assumed as the time of purchase. The calculations comprise the emissions associated with the transport and distribution of the goods and services purchased during the reporting period, known as the Well-To-Tank emissions, i.e. those related to the generation, transport, and distribution of the fuels and energy purchased for and consumed in buildings and company vehicles, as well as the waste generated by the Rawlplug Group in connection with the processing of the goods purchased and the production of new goods. What the carbon footprint calculation also takes into account is the capital goods purchased and the emissions generated during the production of the capital goods purchased or acquired by the company.
- **Emissions from sold products.** The calculations comprise the emissions resulting from the transport to customers as well as the use and disposal of the products sold during the reporting period, based on sales data.
- **Other operational emissions.** These include emissions related to investments, business travel, and employee commuting to workplaces during the reporting period.

### 2. ORGANISATIONAL BOUNDARIES

Rawlplug is a Polish company specialised in the production and supply of fixing and fastening systems as well as construction tool solutions. It offers a wide range of products used in various sectors, including construction, infrastructure, industry, and renovation. The company operates internationally and holds subsidiaries in numerous countries, delivering products to both professionals and DIY customers. Rawlplug supplies distributors, construction companies, and retail shops.

The Rawlplug Group is composed of Rawlplug S.A. as the parent company, eight domestic subsidiaries, and 28 foreign subsidiaries. The company has three production and storage facilities in Poland, located in Wrocław, Łańcut, and Koźuchów. Additionally, the company owns two manufacturing plants abroad: one in Vietnam and the other in Thailand. The remaining foreign companies are entities which distribute Rawlplug's goods outside Poland.

All 37 companies of the Rawlplug Group have been included in the calculations. With the exception of Koelner Hungária Kft, Rawlplug Manufacturing (Thailand) Ltd, Koelner-Ukraine LLC, and Koelner Kazakhstan Ltd, the Rawlplug Group holds 100 per cent of equity share and 100 per cent of financial control in all these businesses, which is why the choice of the issue consolidation criterion based on the equity share and financial control in disposal was of no relevance (equity share approach vs financial control approach as per GHG Protocol). Rawlplug is responsible for 100 per cent of the GHG emissions from the operations of all the companies.

### 3. OPERATIONAL BOUNDARIES

Operational control was envisaged as the consolidation criterion (as per GHG Protocol). Identification of operational boundaries was crucial to assigning the emissions previously calculated to adequate scopes and categories, as defined in the GHG Protocol.

Rawlplug holds a majority of operational control in its facilities, offices, warehouses, as well as in relation to the use of its car fleet, regardless of whether the company owns them or not. The emissions associated with their use or operation, including fuel combustion, electricity and heat consumption, or use of cooling agents, have been included under Scope 1 and 2. Space leased from third parties, i.e. the offices in which Rawlplug does not have full operational control, is also subject to operational control. The company implements in-house solutions for various purposes, including reduction of the waste generated and saving water, through information campaigns in these offices. For this reason, it was decided that the emissions associated with the use of rented office space could be classified as Scope 1 and 2 emissions. This mode of emission allocation is also more transparent, as the emissions associated with rented office space are recognised under one item.

Scope 3 calculations include detailed quantitative and financial data comprising the entire organisation, i.e. trading companies located worldwide as well as the production and distribution companies based in Poland (Wrocław, Łańcut, Koźuchów), Vietnam, and Thailand.

THE PARENT COMPANY IN THE GROUP IS RAWPLUG S.A. BASED IN WROCŁAW

**STRUCTURE OF THE RAWPLUG GROUP – SUBSIDIARIES**

COMPANY NAME	COUNTRY	SHARE	CONTROL	
			FINANCIAL	OPERATIONAL
1 Rawlplug Ltd	United Kingdom	100.00%	yes	yes
2 Koelner Rawlplug IP Sp. z o.o.	Poland	100.00%	yes	yes
3 Koelner Hungária Kft	Hungary	51.00%	yes	yes
4 Rawlplug CZ s.r.o.	Czech Republic	100.00%	yes	yes
5 Koelner Deutschland GmbH	Germany	100.00%	yes	yes
6 Stahl GmbH	Germany	100.00%	yes	yes
7 Rawlplug Middle East FZE	United Arab Emirates	100.00%	yes	yes
8 Rawlplug Building & Construction Material Trading LLC	United Arab Emirates	100.00%	yes	yes
9 Rawlplug Ireland Ltd	Ireland	100.00%	yes	yes
10 Rawlplug Ireland (Export) Ltd – under liquidation	Ireland	100.00%	yes	yes
11 Koelner Vilnius UAB	Lithuania	100.00%	yes	yes
12 Rawlplug France SAS	France	100.00%	yes	yes
13 Rawl Scandinavia AB	Sweden	100.00%	yes	yes
14 Rawlplug Slovakia s.r.o.	Slovakia	100.00%	yes	yes
15 Koelner Ltd	Russia	100.00%	yes	yes
16 Rawlplug Manufacturing (Thailand) Ltd	Thailand	99.91%	yes	yes
17 Koelner-Ukraine LLC	Ukraine	87.00%	yes	yes
18 Koelner Trading KLD LLC	Russia	100.00%	yes	yes
19 Koelner Kazakhstan Ltd	Kazakhstan	70.00%	yes	yes
20 Rawlplug Portugal Lda	France	100.00%	yes	yes
21 Rawl Africa (PTY) Ltd	South Africa	100.00%	yes	yes
22 Rawlplug Singapore Pte. Ltd	Singapore	100.00%	yes	yes
23 Rawlplug Shanghai Trading Ltd	China	100.00%	yes	yes
24 Rawlplug Inc.	United States	100.00%	yes	yes
25 Rawlplug Products and Services India Private Ltd	India	100.00%	yes	yes
26 Rawlplug Italy S.R.L.	Italy	100.00%	yes	yes
27 Rawlplug Vietnam Company Ltd	Vietnam	100.00%	yes	yes
28 JN192 Sp. z o.o.	Poland	100.00%	yes	yes
29 JN192 Sp. z o.o. sp.k.	Poland	100.00%	yes	yes
30 Rawlplug Australia Pty Ltd	Australia	100.00%	yes	yes
31 Rawlplug 5PL sp. z o.o.	Poland	100.00%	yes	yes
32 Rawlplug Turkey İnşaat Malzemeleri Limited Şirketi	Türkiye	100.00%	yes	yes
33 Rawlplug Energia Odnawialna Sp. z o.o.	Poland	100.00%	yes	yes
34 Rawlplug Dystrybucja Sp. z o.o. – under liquidation	Poland	100.00%	yes	yes
35 Rawlplug Inwestycje Sp. z o.o.	Poland	100.00%	yes	yes
36 Rawlplug España, S.L.	Spain	100,00%	yes	yes

**4. DESCRIPTION OF CALCULATION METHODOLOGY, DATA SOURCES, AND METRICS**

The emissions were calculated using the NEOGAGE Carbon Footprint tool, for which Rawlplug has a licence, and the Excel software, in line with the GHG Protocol. The emission values have been stated in tonnes (Mg), being the standard unit of carbon dioxide equivalent (CO<sub>2</sub>e).

The data collected were converted into GHG emissions by multiplying the computational values by the relevant emission factors, specific to various emission sources (e.g. emissions from fossil fuels or energy production). The following is the general formula for calculating emissions under each scope:

$$\text{EMISSION} = \text{ACTIVITY} \times \text{EMISSION FACTOR}$$

where:

- Activity is a measure of a given form of activity (e.g. electricity consumption in kWh, fuel consumption in litres, etc.).
- Emission factor is the greenhouse gas emission factor assigned to a specific activity (e.g. kg CO<sub>2</sub>/kWh for electricity or kg CO<sub>2</sub>/litre for fuel).

Activity data, representing emission sources, were extracted from invoices, in-house databases, and IT systems, and obtained by way of surveys as well as direct interviews and consultations with employees.

CO<sub>2</sub> emission factors were derived from several sources:

- 1. FOR SCOPE 1** emissions, most of the emissions were calculated using the emission intensity factors from the DEFRA (2024) database, with several exceptions:
  - fuel combustion in stationary equipment – KOBiZE (2024)
  - fuel combustion in vehicles – DEFRA (2024)
  - direct emissions from industrial processes – DEFRA (2024) and IPCC 6
  - direct fugitive emissions – DEFRA (2024)

- 2. FOR SCOPE 2** emissions, they were calculated by the market-based method using indices obtained from Polish electricity suppliers: PGE (Fuel Structure) and ENEA (Reducing Carbon Footprint – 2023 ESG Report of the ENEA Capital Group) for Polish companies, and the following location-based factors for foreign companies: IGES Institute for Global Environmental Strategies (non-EU countries; IGES List of Grid Emission Factors), GHG Emission Factors (EU countries; Joint Research Centre Data Catalogue – GHG Emission Factors for Electricity Consumption – European Commission), Australian Government (Australia; National Greenhouse Accounts Factors DCCEEW), climatiq (Russia; Emission Factor: Electricity supplied from grid | Energy | Electricity | Russian Federation (the) | Climatiq),

- 3. FOR HEAT**, the heat generation intensity index provided by the Energy Regulatory Office (2023) for Polish companies was adopted, while the average-data indices from version 3.11 of the ecoinvent database were used for the market group of district or industrial heat, other than natural gas, in a breakdown into the European index (for European countries) and the global index (for non-European countries). The only exceptions were the United Kingdom and Russia, for which an index from the same database was used, yet related to natural gas, as per the facts,

- 4. FOR SCOPE 3** emissions, they were calculated using the relevant factors from the DEFRA (2024) and ecoinvent ver. 3.11 (2024) databases, as well as from the Regulation of the Ministry of Climate and Environment on the greenhouse gas emission factor for electricity in 2024, for quantitative data. In terms of financial data, the emission factors applied came from the EXIOBASE 3.8.2 database, representing greenhouse gas (or other pollutant) emission values expressed in thousands of euros. These factors were computed using the Economic Input-Output method (EIO, economic life cycle assessments using the input-output analysis).

INFORMATION ON THE METHODOLOGY FOLLOWED TO CALCULATE THE 2024 EMISSIONS

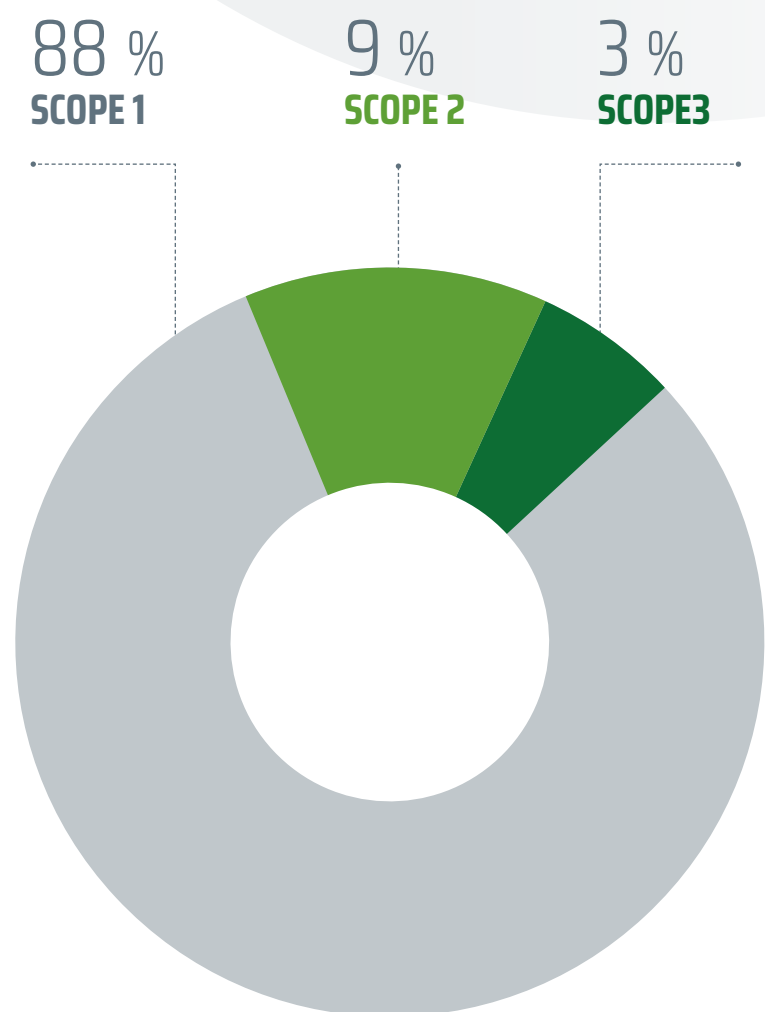
	SOURCE OF EMISSIONS	SOURCE OF INPUT DATA	SOURCE OF EMISSION FACTORS
SCOPE 1	Fuels and cooling agents consumed in buildings and vehicles owned by the Rawlplug Group (in relevant units)	Invoices (consumption of emission sources in relevant units)	DEFRA (2024), KOBiZE (2024), IPCC 6
	Electricity and heat consumed in the Rawlplug Group's buildings	Invoices (consumption of emission sources in relevant units)	Electricity – electricity suppliers: PGE and ENEA (Polish companies), IGES (non-EU countries), GHG Emission Factors (EU countries), Australian Government (Australia), climatiq (Russia)
SCOPE 2	CATEGORY 1 PURCHASED GOODS AND SERVICES		
	Sourcing of raw materials	Database of raw materials (weight of each raw material) and goods (financial data) purchased	DEFRA (2024), EXIOBASE 3.8.2, ecoinvent 3.11
SCOPE 3	CATEGORY 2 CAPITAL GOODS		
	Purchased capital goods and emissions generated while producing the capital goods purchased by the company	CapEx statement	DEFRA (2024), EXIOBASE 3.8.2, ecoinvent 3.11
SCOPE 3	CATEGORY 3 Fuel- and energy-related activities not included in Scope 1 or Scope 2		
	Emissions related to the production, transport, and distribution of the fuels and energy purchased for and consumed in buildings and in-house vehicles. Well-To-Tank emissions were taken into account for those associated with energy transmission and distribution losses and fossil fuels	Invoices (consumption of emission sources in relevant units)	DEFRA (2024)
SCOPE 3	CATEGORY 4 Upstream transport and distribution (from suppliers to Rawlplug's warehouses)		
	No data available		
SCOPE 3	CATEGORY 5 Waste generated in operations		
	Industrial waste directly associated with the raw materials purchased, products, and municipal waste	Waste database, survey of foreign companies (averaged data from lessors)	DEFRA (2024), ecoinvent 3.11
SCOPE 3	CATEGORY 6 Business travel		
	Transport and hotel stay at destination	Business travel database (cost data)	EXIOBASE 3.8.2

	SOURCE OF EMISSIONS	SOURCE OF INPUT DATA	SOURCE OF EMISSION FACTORS
SCOPE 3	CATEGORY 7 Employee commuting		
	Employee commuting	Employee survey (means of transport, distance, number of in-office working days) and vehicle count in company parking areas	DEFRA (2024)
SCOPE 3	CATEGORY 8 Upstream leased assets		
	Consumption of fuel, electricity, heat and cooling agents in leased facilities (offices, warehouses) – emissions recognised under Scope 1 and 2		
SCOPE 3	CATEGORY 9 Downstream transport and distribution		
	Transport of purchased goods to customers	Shipping database (cost data)	EXIOBASE 3.8.2
SCOPE 3	CATEGORY 10 Processing of sold products		
	Rawlplug only offers finished products and does not distribute semi-finished products which require further processing by customers		
SCOPE 3	CATEGORY 11 Use of sold products		
	Indirect consumption of electricity when using Rawlplug's power tools purchased by customers. The life span of the fixings and fasteners purchased by customers is very long, which is why this aspect was considered negligible in the carbon footprint calculation	Number of products sold	Regulation of the Minister of Climate and Environment on the greenhouse gas emission factor for electricity in 2024.
SCOPE 3	CATEGORY 12 End-of-life treatment of sold products		
	Average weight of power tools sold, classified as waste electrical and electronic equipment. The life span of fixings and fasteners is very long, which is why this aspect was considered negligible in the carbon footprint calculation	Number of products sold converted to average weight	ecoinvent 3.11
SCOPE 3	CATEGORY 13 Downstream leased assets		
	Rawlplug does not let any premises		
SCOPE 3	CATEGORY 14 Franchises		
	Rawlplug does not own any franchise facilities		
SCOPE 3	CATEGORY 15 Investments		
	Rawlplug has no equity investments outside the Rawlplug Group		

5. RESULTS

Total greenhouse gas emissions under Scopes 1+2+3 in 2024 came to 212,773.34 Mg CO<sub>2</sub>e.

PERCENTAGE BREAKDOWN OF GHG EMISSIONS BY THREE MAIN SCOPES



In 2024, Scope 1 and 2 emissions represented 11.88% of the Rawlplug Group’s total emissions. The majority (74.91%) of the greenhouse gas emissions arising from the Rawlplug Group’s operations under these scopes can be allocated in Scope 2, i.e. the emissions associated with the consumption of the electricity and heat purchased. More than a half of Scope 1 emissions (as much as 68.52% of Scope 1 emissions) is attributable to production processes, while 10.94% result from the consumption of fuels in the vehicles operated by the Rawlplug Group. 20.40% of Scope 1 emissions originate from the combustion of various fuels used to heat buildings. The remaining 0.14% of Scope 1 emissions is due to the escape of cooling agents.

The vast majority of the Rawlplug Group’s 2024 emissions, namely as much as 88.12%, was allocated under Scope 3, i.e. indirect emissions across the entire value chain. Most of them were Category 1 emissions, associated with raw materials and goods purchased and used for production purposes. In 2024, they accounted for 77.05% of Scope 3 emissions, and at the same time – 67.90% of the Rawlplug Group’s total emissions (Scope 1+2+3).

GHG EMISSIONS ACROSS THE RAWPLUG GROUP

	UNIT	EMISSIONS IN 2024
<b>SCOPE 1 GHG EMISSIONS</b>		
<b>Gross Scope 1 GHG emissions</b>	<b>MgCO<sub>2</sub>e</b>	<b>6,340.80</b>
Share of Scope 1 GHG emissions from regulated ETS	%	68.52
<b>SCOPE 2 GHG EMISSIONS</b>		
<b>Gross Scope 2 GHG emissions</b>	<b>MgCO<sub>2</sub>e</b>	<b>18,935.74</b>
Gross Scope 2 GHG emissions	MgCO <sub>2</sub> e	1,852.68
by location-based method – purchased electricity (foreign companies only)	MgCO <sub>2</sub> e	15,910.53
Gross Scope 2 GHG emissions	MgCO <sub>2</sub> e	378.57
by market-based method – purchased electricity (Polish companies only)	MgCO <sub>2</sub> e	793.96
<b>SCOPE 3 GHG EMISSIONS</b>		
<b>Total gross indirect Scope 3 GHG emissions</b>	<b>MgCO<sub>2</sub>e</b>	<b>187,496.80</b>
1 Purchased goods and services	MgCO <sub>2</sub> e	144,471.39
2 Capital goods	MgCO <sub>2</sub> e	2,055.89
3 Fuel and energy related activity not included in Scope 1 or 2	MgCO <sub>2</sub> e	2,740.06
4 Upstream transport and distribution	MgCO <sub>2</sub> e	(*)
5 Waste generated in operations	MgCO <sub>2</sub> e	1,738.08
6 Business travel	MgCO <sub>2</sub> e	2,072.54
7 Employee commuting	MgCO <sub>2</sub> e	1,522.90
8 Upstream leased assets	MgCO <sub>2</sub> e	0.00
9 Downstream transport and distribution	MgCO <sub>2</sub> e	22,681.64
10 Processing of sold products	MgCO <sub>2</sub> e	0.00
11 Use of sold products	MgCO <sub>2</sub> e	10,210.37
12 End-of-life treatment of sold products	MgCO <sub>2</sub> e	3.91
13 Downstream leased assets	MgCO <sub>2</sub> e	0.00
14 Franchises	MgCO <sub>2</sub> e	0.00
15 Investments	MgCO <sub>2</sub> e	0.00
<b>TOTAL GREENHOUSE GAS EMISSIONS</b>	<b>MgCO<sub>2</sub>e</b>	<b>212,773.34</b>
Total Scope 1+3 GHG emissions	MgCO <sub>2</sub> e	193,837.60

In order to assess the emission intensity, our company applies the GHG emission metric against 1 million of net revenue at the Group level.

**▶ GHG EMISSION INTENSITY AGAINST NET REVENUE AND PER SINGLE PRODUCT SOLD IN THE RAWLPLUG GROUP**

Total emissions against net revenue <b>GHG 1+2</b>	Mg CO <sub>2</sub> e /PLN 1 million	<b>22.30</b>
Total emissions against net revenue <b>GHG 1+2+3</b>	Mg CO <sub>2</sub> e /PLN 1 million	<b>187.43</b>

**6. COMPARISON OF RESULTS (2024 VS 2023)**

Gross Scope 1 GHG emissions in 2024 came to 6,340.80 Mg CO<sub>2</sub>e, being 26.49% lower than in the previous year. Scope 2 emissions came to 18,935.747 Mg CO<sub>2</sub>e, i.e. 35.39% more than in the previous year. Such an increase in the emission levels is attributable to the fact that carbon footprint was calculated for all Rawlplug Group companies (while in the previous year, some were omitted because reliable data were difficult to obtain). Scope 3 emissions in 2024 came to 187,496.80 Mg CO<sub>2</sub>e. The results obtained for this scope are incomparable to the preceding year, since some of the categories were disregarded in past years while carbon footprint was calculated.

**7. SOURCES**

- The GHG Protocol Corporate Accounting and Reporting Standard. World Resources Institute and World Business Council for Sustainable Development, March 2004
- GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. World Resources Institute, 2015
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Supplement to the GHG Protocol: Corporate Accounting and Reporting Standard. World Resources Institute and World Business Council for Sustainable Development, September 2011
- UK Government GHG Conversion Factors for Company Reporting. Department for Business, Energy & Industrial Strategy, Department for Environment Food & Rural Affairs, version 1.1, 2023
- Greenhouse gas reporting: conversion factors, announced by the British Department for Environment, Food and Rural Affairs (DEFRA), October 2024

- CO<sub>2</sub>, SO<sub>2</sub>, NO<sub>x</sub>, CO and total particulate emission metrics for electricity, based on the information contained in the national database on the emissions of greenhouse gases and other substances in 2019. KOBiZE (National Centre for Emissions Management) database management team, December 2024
- Regulation of the Minister of Climate and Environment of 26 October 2024 on the greenhouse gas emission factor for electricity in 2024, October 2024.



# Adaptation to climate change

**Adapting to climate change, we are mainly focused on implementing measures aimed at reducing the risk of negative consequences arising from climate conditions.**

Adaptation to changing climate conditions primarily entails implementing solutions aimed at mitigating physical risks and transition risks which may affect operations and supply chains. The following are the measures we have been deploying in response to the major physical risks identified under the scenario analysis.

## RISK OF LIMITED AVAILABILITY OF METALS AND CHEMICAL RAW MATERIALS, AND OF THEIR INCREASING PRICE

Progressive climate change is leading to turbulences in the extraction of natural resources such as iron ore, zinc, aluminium, or chemical raw materials used in the production of bonded anchors. Factors such as droughts, limited access to water, or extreme weather events (e.g. floods and landslides at mining sites) are reducing supply, which translates into higher prices and disruptions to the continuity of supply. Additionally, geopolitical tensions and local social conflicts related to resource depletion can lead to further export restrictions.

## RISK OF PRODUCTION AND DISTRIBUTION DISRUPTIONS DUE TO EXTREME WEATHER EVENTS

Extreme weather events, such as floods, heat waves, or severe storms, can cause energy supply disruptions, damage to transport infrastructure, as well as restrictions on the operation of production facilities and logistics centres. From the perspective of companies operating in the construction and industrial sectors, even short-lived disruptions to production and supply chains can affect on-time delivery and customer relationships.

## RISK OF CHANGES IN CUSTOMER DEMAND FOR CERTAIN PRODUCTS DUE TO CLIMATE CONDITIONS

Progressive climate change is leading to turbulences in the extraction of natural resources such as iron ore, zinc, aluminium, or chemical raw materials used in the production of bonded anchors. Factors such as droughts, limited access to water, or extreme weather events (e.g. floods and landslides at mining sites) are reducing supply, which translates into higher prices and disruptions to the continuity of supply. Additionally, geopolitical tensions and local social conflicts related to resource depletion can lead to further export restrictions.

## ADAPTIVE MEASURES IN RESPONSE TO RISK:



- ongoing monitoring of the market situation in terms of the availability and prices of strategic raw materials (metals, chemical components);
- diversification of raw material supply sources – cooperation with suppliers from different geographical regions;
- increasing the share of recycled materials (e.g. processed metal alloys) in final products;
- development of technologies enabling substitution of scarce materials by alternative raw materials having a lower environmental footprint.

- allocating production facilities and logistics centres of key importance in regions exposed to lower climate risk (e.g. outside floodplains);
- deploying business continuity plans that take weather and climate scenarios into account;
- maintaining buffer stocks of production-critical components;
- working with logistics partners on alternative routes and rapid response to transport disruptions.

- analysis of weather forecasting data and climate trends when planning product portfolios;
- developing and promoting solutions resilient to variable weather conditions (e.g. anchors of increased thermal resistance, anti-corrosion coatings for screws and bolts);
- flexible stock management and logistics to respond quickly to changing market needs;
- close cooperation with end customers and the construction industry to project demand relative to local weather conditions.

# Energy

## Prudent emissions management is a key element in the pursuit of climate neutrality.

Rawplug's Net Zero strategy is the very essence of the process we have been consistently implementing at our manufacturing plants to significantly reduce atmospheric greenhouse gas emissions. Investments in renewable energy sources prove to be a major component of this policy.

### ALL-NATURAL CHARGING

In 2024, we completed yet another phase of our work aimed at using renewable energy sources at Rawplug's manufacturing plants. This was a natural step in our long-standing strategy to make optimum use of the company-owned real property and the available land.

### WROCŁAW MANUFACTURING PLANT

There is a 50 kW PV system installed on the premises. We have already obtained official service connection requirements for the construction of a 1 MW PV system envisaged to prospectively cover more than 10% of the plant's annual energy demand, which is nearing 7,000 MWh. The systems will occupy a total of up to 4,000 m<sup>2</sup> and will be predominantly installed on building rooftops, making it possible to maximise the use of the available space and increasing economic efficiency.

### ŁAŃCUT MANUFACTURING PLANT

There is a 50 kW PV system installed on the premises. We are in the process of constructing a 0.7 MW PV system on the roof of the rolling mill hall. Starting from Q3 2025, the system will cover up to 5% of the annual electricity demand of the Łańcut manufacturing plant.

### R5PL LOGISTICS CENTRE

We have already created the first carbon-neutral facility in our organisational structure, setting a new standard for sustainable energy management. Thanks to the state-of-the-art technologies, including photovoltaics, and energy-optimising systems deployed at the site, the centre's operations are completely neutral in terms of CO<sub>2</sub> emission.

### ENERGY PRODUCTION FROM RENEWABLE SOURCES

We have received service connection requirements for the construction of a 0.8 MW PV system at R5PL. The installation will be completed in Q3 2025 on the roof of the Logistics Centre, occupying an area of twenty thousand square metres. It will cover nearly all of our local electricity needs, eliminating the need for any conventional sources. This is another step in the implementation of our long-term eco-friendliness strategy, combining innovation with environmental responsibility.

RENEWABLE ENERGY SOURCES  
- MAJOR ELEMENT OF RAWPLUG'S  
**NET ZERO STRATEGY**

ESRS  
E1 5



**CHILLED WATER AND BATTERY FOR PV ENERGY STORAGE**

Monitoring, reducing consumption, and saving energy is one thing, but it is equally important to implement new solutions based as much as possible on alternative energy sources. The administration and office buildings on the premises of the Wrocław manufacturing plant are heated by a dedicated automatically controlled electric boiler plant, partially powered by photovoltaics, which has allowed us to avoid heat loss during its transmission and to improve the performance of the entire system. Building A is supplied energy from shop floor ventilation and heat recovery systems. Additionally, since mid-2023, we have been using chilled water to recover heat and to cool the production shop, including its injection moulding machines. Not only does it increase Rawlplug’s energy efficiency, but this solution is also better for the environment, since such systems are significantly more eco-friendly than traditional ones.

**CONSUMPTION OF ELECTRICITY**



		UNIT	2023	2024	Y/Y CHANGE		
Total energy consumption data by Rawlplug Group		MWh	no data	30740.03	no data		
		GJ	no data	110,664.11			
Total energy consumption by production companies	<b>KOELNER RAWLPLUG IP ŁAŃCUT SP. Z O.O.</b>	MWh	23,112.01	19,870.00	-14.03%		
		GJ	83,203.24	71,532.00			
	<b>RAWLPLUG S.A.</b>	MWh	7,540.28	6,848.05	-9.18%		
		GJ	27,145.01	24,652.98			
	<b>RAWLPLUG VIETNAM COMPANY LIMITED</b>	MWh	2,100.00	2,391.77	13.89%		
		GJ	7,560.00	8,610.37			
		<b>RAWLPLUG MANUFACTURING (THAILAND) LIMITED</b>	MWh	200.00		166.14	-16.93%
			GJ	720.00		598.10	
	<b>TOTAL</b>	MWh	34,356.29	32,645.96	-4.98%		
		GJ	123,682.64	117,525.50			

**CONSUMPTION OF FUELS AND GAS**



		UNIT	TOTAL CONSUMPTION
Consumption of vehicle fuel	vehicle fleet (diesel)	l	727,732.63
	vehicle fleet (petrol)	l	130,489.52
Gas consumption	for heating	m <sup>3</sup>	637,654.00
	for forklift trucks	l	87,404.36

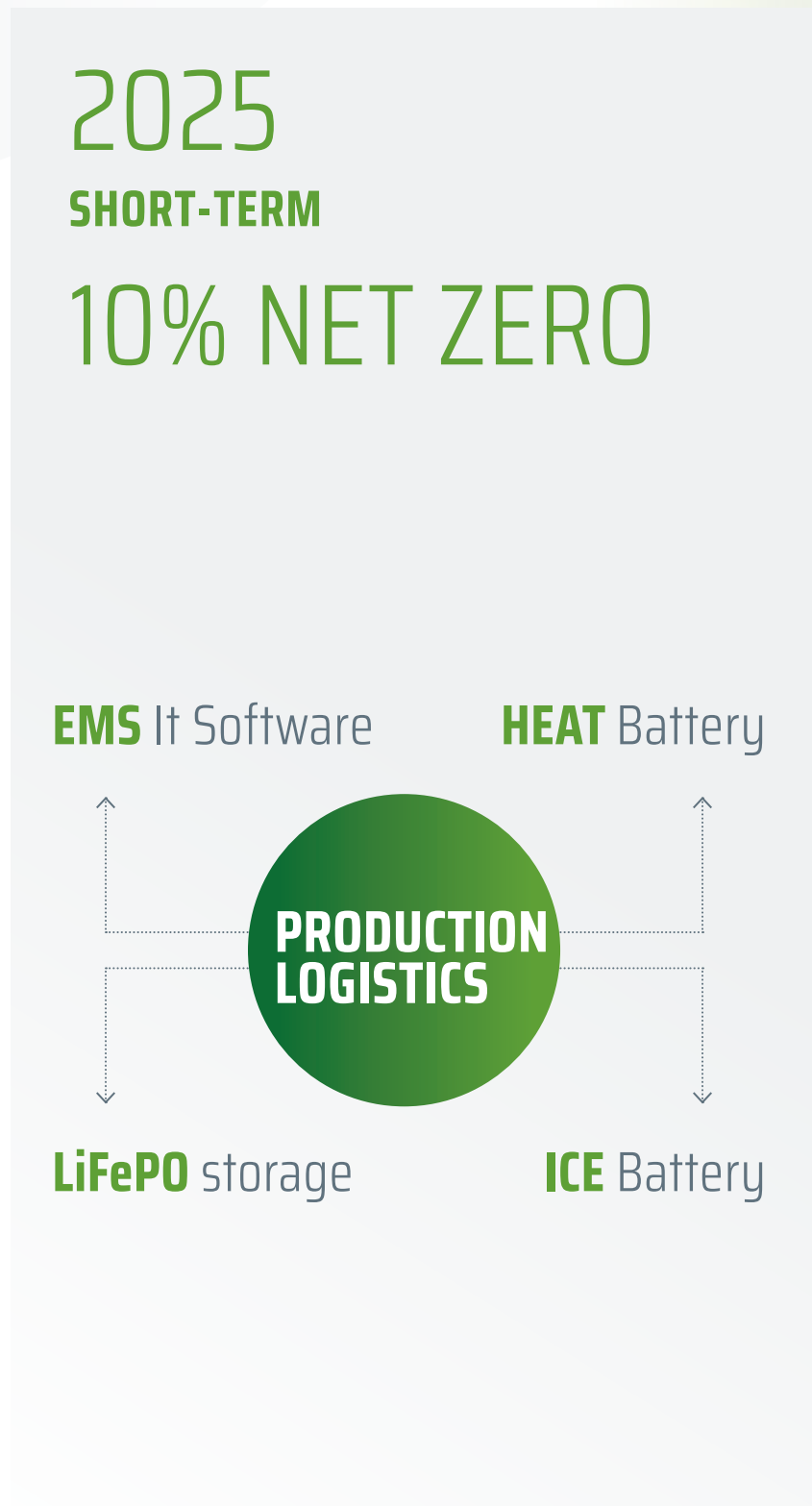
# Energy transformation plan

**It is in the Rawplug Group's business strategy that we have defined the fundamental values underpinning the organisation's operations as well as the objectives for its future development.**

The pursuit of the sustainability goals takes place in three key areas which define the Group's strategic objectives: expansion, innovation, and internal efficiency.

The organisation's ambition is to become the preferred supplier of products worldwide. We strive to achieve this goal by expanding sales channels in existing markets and introducing progressive forms of distribution in new locations. We unceasingly pursue the market leader position by maintaining a high rate of product innovation across our range of fixings, fasteners, and tools. We do our best to maintain operational performance at a high level, aiming at efficient and effective implementation of our daily operations and business processes.

The goals we have defined provide the foundation of the organisational transformation, while their interdependence and interconnectedness are essential for success. The very basis for our actions, strategic decisions, and goals is materiality, which we identified and evaluated under the 2024 materiality assessment.



**2025**  
**SHORT-TERM**  
**10% NET ZERO**

**2030**  
**MID-TERM**  
**80% NET ZERO**

Scaling up and developing technologies launched at the Wrocław manufacturing plant as a model for the growth of the Group's other production facilities.

2025

- ✓ **PRODUCTION OF ELECTRICITY**  
(heating and cooling)
- ✓ **BALANCED ENERGY SYSTEM**
- ✓ **REDUCED CONSUMPTION**
- ✓ **EDUCATION AND CHANGING TRADITIONAL BEHAVIOUR**

**2050**  
**LONG-TERM**  
**90 % NET ZERO**

As the technologies we deploy develop and improve efficiency.



### EMS It Software Energy Management System

This software will improve the process of energy consumption monitoring, controlling, and optimising across the organisation. The use of EMS will be aimed at improving energy efficiency, reducing operating costs, and promoting sustainability. The system will streamline:

#### ENERGY CONSUMPTION MONITORING:

- Collecting real-time data from meters, sensors, and other measuring devices.
- Visualisation of energy consumption in reports, charts, and historical analyses.

#### ANALYSIS AND REPORTING:

- Identification of high energy consumption areas.
- Generating reports for regulatory compliance (e.g. ESG reports) or energy audits.

#### CONTROL AND OPTIMISATION:

- Automatic equipment and system management to minimise energy losses.
- Deploying process optimisation algorithms, e.g. for management of lighting, heating, cooling, or industrial production.
- Integration with renewable energy sources.
- Monitoring and managing RES-based energy generation (e.g. PV panels, wind turbines).
- between conventional and renewable sources.
- Peak load management.
- Reducing peak energy consumption through dynamic equipment control.

#### PLANNED EMS APPLICATION ACROSS THE GROUP:

- Commercial and industrial buildings: optimising energy consumption in HVAC, lighting, and industrial processes.
- Energy storage: integration of battery systems (e.g. Li-ion, LiFePO<sub>4</sub>) with EMS in charge of energy storage and distribution management.
- Smart grids: Supporting smart grids by monitoring and adjusting consumption according to current energy availability.

#### Rawplug Group's benefits from EMS deployment:

- Reduced operating costs thanks to identification and elimination of energy losses.
- Regulatory compliance. The system facilitates compliance with regulatory requirements related to energy efficiency.
- Support for sustainability. Energy consumption optimisation enables the organisation to reduce its carbon footprint.
- Increased system reliability. Real-time monitoring for rapid failure detection and repair.

#### HEAT Battery

Heat batteries function as an energy storage system which enables the storage and subsequent use of thermal energy from renewable energy sources (RES) or of excess energy from industrial processes.

#### Key sustainability benefits:

- Reduced CO<sub>2</sub> emission. Storage of heat from RES, such as solar or geothermal power, makes it possible to decrease dependence on fossil fuels, thus reducing greenhouse gas emissions.
- Energy efficiency. Heat batteries allow the excess heat generated in production processes to be effectively used, eliminating heat losses and increasing the plant's energy efficiency.
- Cost optimisation. Heat storage makes it possible to use cheaper energy at times of low demand and to consume it later, during peak load hours, which translates into savings.
- Support for circular economy. The heat battery fits perfectly into the circular economy model, enabling residual energy to be used and minimising energy waste.

By implementing this solution, the organisation will reduce its carbon footprint, reduce operating costs, increase energy stability, and support the promotion of responsible resource management in line with sustainability principles.

### LiFePO storage Lithium iron phosphate battery

This is a variant of a lithium-ion battery that makes use of the lithium iron phosphate cathode material (LiFePO<sub>4</sub>) instead of traditional materials such as cobalt or nickel. It is widely used where high durability, safety, and energy efficiency are required.

#### Key sustainability benefits:

- Safety. LiFePO<sub>4</sub> is one of the safest cathode materials, as it is not prone to overheating or explosions, which minimises the risk of fire and other heat-related failures.
- Longevity. LiFePO<sub>4</sub> batteries offer exceptional longevity – up to 2,000–3,000 charging cycles, which makes them particularly durable compared to other lithium-ion technologies.
- High energy efficiency. LiFePO<sub>4</sub> batteries provide high energy storage and delivery efficiency, which makes them suitable for energy storage systems and electric vehicle applications.
- Eco-friendliness. Compared to other lithium-ion batteries, LiFePO<sub>4</sub> batteries are more environmentally friendly as they do not contain harmful substances that can have a negative impact on the environment over the course of extraction and disposal processes.
- Thermal stability. LiFePO<sub>4</sub> batteries show excellent thermal stability, meaning that they can operate over a wider temperature range, which makes them ideal for harsh environments.

Using these batteries, the organisation will increase its safety, improve reliability, and implement adequate solutions in the areas of energy storage, electric vehicles, and other technologies which require longevity and high energy efficiency.

### ICE Battery

After two years of work and a series of tests, Rawplug has implemented a patented invention, having no equal worldwide, at the Wroctaw manufacturing plant. The Ice Battery System is the outcome of close cooperation between Rawplug and another Polish company, Wentima. The system enables energy storage in the form of ice, which is produced during low energy demand hours (e.g. at night) and used during peak hours to provide cooling for buildings or industrial processes.

#### Key sustainability benefits:

- Reduced CO<sub>2</sub> emission. By shifting electricity consumption to the hours when energy production can rely more on renewable sources, ice batteries will contribute to reducing greenhouse gas emissions.
- Energy efficiency. Ice-based cold storage will make it possible to minimise the electricity consumption of air-conditioning systems in daytime, thus increasing the overall energy efficiency of the facility.
- Cost optimisation. Consuming electricity during off-peak load hours will make it possible to reduce operating costs thanks to lower energy tariffs.
- Peak demand reduction. The ice battery system will relieve the power grid of load during peak hours, helping to stabilise the energy supply and supporting the development of smart grids.

#### Benefits for the organisation:

- Reduced carbon footprint thanks to lower cooling-related emissions,
- Lower operating costs thanks to the energy consumption shift,
- Greater energy stability and reduced risk of grid overloads.

# POLLUTION

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SUBSTANCES POTENTIALLY HAZARDOUS AND SUBSTANCES  
OF PARTICULAR CONCERN

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OBJECTIVES AND ACTIONS FOR REDUCING ENVIRONMENTAL  
POLLUTION

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# Substances of concern and substances of very high concern

**Monitoring and regulatory compliance – we regularly review our operations for compliance with chemical regulations and report key indicators under ESG standards. Training and awareness – we raise awareness among employees and business partners about the safe use of chemical substances and their impact on the environment.**

Rawlplug actively reduces the use of hazardous substances and substances of very high concern by implementing strategies based on the principles of sustainable development and compliance with legal regulations. The key actions in this area include:

- **Substitution and elimination** – we strive to replace high-risk substances with safer alternatives in our production processes and product components.
- **Strict supply chain control** – we require our suppliers to comply with international chemical standards and we conduct regular audits and material composition analyses.
- **Optimisation of technological processes** – we implement modern technologies that reduce the emission and consumption of chemical substances, helping to minimise their environmental impact.

Rawlplug places great importance on managing pollution and its impact on the environment. As part of our sustainability strategy, we identify, monitor, and reduce emissions of substances that may have a negative effect on air, water and soil.

We strive to minimise our impact by implementing modern technologies, improving process efficiency, and using raw materials and components with lower pollution potential. We regularly analyse emission-related risks and take action to ensure compliance with applicable legal regulations and industry best practices.

Through transparency in our actions and involvement in pro-environmental initiatives, we aim not only to meet regulatory requirements but also to actively contribute to environmental protection by reducing pollution at every stage of our operations.

## AIR, WATER AND SOIL POLLUTION WITHIN THE RAWLPLUG GROUP

UNIT		INTO AIR	INTO WATER	INTO SOIL
<b>CARBON DIOXIDE (CO<sub>2</sub>)</b>	kg	1,167,028.71	-	-
<b>NITROGEN OXIDES (NO<sub>x</sub>/NO<sub>2</sub>)</b>	kg	11,638.18	-	-
<b>SULPHUR OXIDES (SO<sub>x</sub>/SO<sub>2</sub>)</b>	kg	1,091.10	-	-



In 2024, the Rawplug Group emitted a total of 1,167,028.71 kg of carbon dioxide (CO<sub>2</sub>), 11,638.18 kg of nitrogen oxides (NO<sub>x</sub>), and 1,091.10 kg of sulphur oxides (SO<sub>x</sub>) into the atmosphere. Our operations in the area of production, including manufacturing processes, transport and energy use, result in emissions that affect the environment.

Rawplug did not release any pollutants into water or soil and undertakes measures to minimise the impact of its activities on the atmosphere. As part of our environmental policies, we ensure that all production processes comply with applicable national and European environmental protection regulations.

By working closely with our suppliers, we ensure that all delivered products – including tools, fixings, expansion plugs, and chemical anchors – meet the applicable standards and legal requirements, including those related to emissions.

#### CHEMICAL MANAGEMENT AT RAWPLUG

As part of its manufacturing operations, Rawplug may use chemical agents, but their use is strictly controlled and minimised through a range of measures aimed at increasing safety and protecting the environment. A key role in this area is played by the development of chemical management systems, including initiatives carried out by the EHS department.

One of the latest solutions supporting these efforts is a new application introduced at the Rawplug plant in Wrocław, which streamlines the management of safety data sheets (SDS). Thanks to this system, the company enhances employee safety and can respond more quickly and effectively to environmental emergencies. The system serves as both an SDS register and a comprehensive chemical management tool in compliance with REACH, CLP, and Polish environmental and occupational health and safety regulations.

The main features of the application include:

- Mixture composition analysis.
- SDS summary generation.
- Chemical risk assessment,
- Label wizard,
- Emission calculator,
- Substance approval module.

With its intuitive interface and extensive functionality, the application replaces traditional, manually maintained records and documentation, saving time and facilitating access to essential information. As a result, Rawplug effectively minimises the environmental impact of chemical substances while ensuring the safety of its employees.

#### SDS DATABASE – SAFETY AND USER CONVENIENCE

The new solution implemented at Rawplug provides comprehensive management of substance safety data sheets (SDS), offering administrators broad possibilities for customising the system to meet the company's needs. It not only enables access to an extensive database, but also make it possible to the import of missing mixtures and the customise the interface according to user requirements.

We place particular emphasis on generating shortened versions of safety data sheets, which – through links to full documents – serve as a quick and convenient source of the most essential information. Developed in response to the needs of managers and employees, this solution significantly facilitates daily work.

Access to an up-to-date SDS database is a requirement under the REACH regulations and the Labour Code.

Chemical substance data, presented in a clear and transparent format – including pictograms – enables:

- selection of appropriate personal protective equipment,
- determination of proper substance use,
- identification of emergency procedures,
- correct storage and disposal of chemicals.

The system also enables automatic generation of required labels, e.g. for substances stored in temporary containers. Its functionality supports not only R&D, Production and Warehouse departments, but also environmental and health and safety specialists, making it an essential element in the implementation of Rawplug's Sustainability Strategy



# Objectives and actions for reducing environmental pollution

In 2024, we defined three key operational objectives related to the reduction of the pollution emissions resulting from the use and management of chemical substances

## 1 ZERO CHEMICAL SPILL INCIDENTS CAUSING SOIL CONTAMINATION BY 2030

Our priority is to ensure the complete integrity and safety of all processes involving chemical substances and mixtures. To achieve this objective, we are implementing technical and organisational measures to prevent accidental spills, such as modern storage and monitoring systems, as well as employee training. The goal is to eliminate the risk of soil degradation and damage to local ecosystems resulting from Rawlplug's operational activities.

## 2 35% REDUCTION IN THE USE OF CHEMICAL SUBSTANCES CONTAINING HEAVY METALS, PESTICIDES AND SOLVENTS BY 2030 COMPARED TO THE BASELINE YEAR 2024

We have reviewed our portfolio of the substances in use and identified areas where reduction is possible without affecting product quality or durability. We are working with suppliers and chemical technology partners to implement safer, more environmentally friendly alternatives and to modify the composition of existing mixtures. These actions not only reduce environmental risk, but also improve working conditions in our facilities.

## 3 IMPLEMENTATION OF A COMPREHENSIVE CHEMICAL SUBSTANCE AND MIXTURE MANAGEMENT PROCEDURE IN PROCESSES BY THE END OF 2025

We are developing and implementing an integrated chemical management system that covers the identification, classification, recording, safe storage, and use of chemical substances throughout the entire production cycle. The procedure will comply with legal requirements (REACH, CLP) and industry best practices, and is aimed at reducing the risk of human and environmental exposure to hazardous substances.

Additionally, in 2024, Rawlplug made the decision to completely eliminate the use of styrene in its chemical products, and chemical anchors in particular. As a volatile organic compound (VOC) with known toxic and potentially carcinogenic effects, styrene has been classified as undesirable in further development our product range.

The transition to styrene-free products marks a significant milestone towards increasing the safety of end users and employees, as well as reducing the emission of harmful vapours into the air.

All of the above actions are part of our broader environmental policy, which assumes the reduction of atmospheric emissions, including greenhouse gases and substances such as NO<sub>x</sub> and SO<sub>x</sub>, as well as the mitigation of risks related to soil, air and groundwater contamination.



# WATER AND MARINE RESOURCES

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WATER RESOURCE MANAGEMENT

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WATER RELATED OBJECTIVES

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# Water resource management

**As part of its sustainability strategy, Rawlplug places particular emphasis on the responsible management of water resources.**

## EFFICIENT WATER MANAGEMENT IN MANUFACTURING PROCESSES

Rawlplug undertakes activities aimed at optimising water consumption in technological processes, including:

- implementing closed-loop water systems,
- investing in technologies that reduce water use in production,
- monitoring and reducing water losses at manufacturing sites.

## PROTECTING WATER QUALITY AND MINIMISING POLLUTION

To prevent negative impacts on aquatic ecosystems, Rawlplug applies:

- strict wastewater control procedures in compliance with applicable standards,
- treatment and purification systems for process water,
- selection of raw materials and technologies that limit the release of harmful substances into water.

## AWARENESS AND TRANSPARENCY

Rawlplug is engaged in educational initiatives on water conservation and the protection of aquatic ecosystems, targeting both employees and business partners. In addition, the company monitors water consumption and reports environmental indicators in line with regulatory requirements and ESG standards.

Through these initiatives, Rawlplug aims to reduce the water footprint of its operations while contributing to the preservation of water and marine resources for future generations.

Based on publicly available climate data and global water stress maps, it has been determined that some of Rawlplug's international trading companies are located in areas of high or very high water scarcity risk. This applies in particular to the following locations:

- **RAWL AFRICA (PTY) LTD – REPUBLIC OF SOUTH AFRICA**

South Africa is classified as a country with a very high level of water scarcity. A significant part of the country has a semi-arid or arid climate, while its water resources are limited and unevenly distributed. The country regularly experiences droughts and water access challenges, particularly in cities such as Cape Town, which narrowly avoided the so-called "Day Zero" – the moment when potable water supplies would be completely exhausted.

- **RAWLPLUG AUSTRALIA RAU – AUSTRALIA**

Australia is one of the driest continents in the world. Despite having well-developed water management infrastructure, the country regularly faces severe droughts, particularly in central and western regions. Climate change and increasing demand for water in agriculture and urban areas are further exacerbating water availability issues.

- **RAWLPLUG ESPAÑA S.L. – SPAIN**

Spain, especially its southern and central regions, is struggling with increasing water scarcity. Regions such as Andalusia experience frequent droughts, and water resources are heavily exploited by agriculture. Climate change and rising temperatures are placing further pressure on local water sources.

- **RAWLPLUG ITALY S.R.L. – ITALY**

Italy is also facing serious water-related challenges, particularly in the south and on the islands (Sicily, Sardinia), where droughts are a recurring issue. Even in the northern regions, which typically receive more rainfall, water cycle disruptions and a decline in river and lake levels are becoming more frequent.

- **RAWLPLUG TURKEY İNŞAAT MALZEMELERİ LIMITED ŞİRKETİ – TURKEY**

Turkey lies at the intersection of temperate and arid climate zones, with water shortages particularly affecting the central and south-eastern parts of the country. Decreasing precipitation, increased agricultural water use and rapid urbanisation have made Turkey one of the countries at risk of chronic water resource deficits

However, it is worth noting, that all of the above-listed entities operate as commercial and administrative units – they are sales or distribution offices, not production facilities. As a result, their direct water consumption and impact on local water resources is limited and marginal in the context of the Rawlplug Group's overall operations.

## WATER CONSUMPTION

UNIT		2023	2024	Y/Y CHANGE
Total water consumption within the Rawlplug Group	m <sup>3</sup>	no data	12,826.65	no data
Total water consumption at Polish production facilities	m <sup>3</sup>	129,733.10	118,935.90	-8.32%
Total water consumption in water risk areas, including areas with significant water scarcity	m <sup>3</sup>	no data	276.00	no data
Total wastewater discharge	m <sup>3</sup>	no data	16,598.71	no data
Total water intake from own sources	m <sup>3</sup>	124,024.00	111,914.00	-9.76%
Total water intake from the municipal water supply network	m <sup>3</sup>	no data	16,598.71	no data

# Water-related objectives

## RESPONSIBLE WATER MANAGEMENT AT RAWLPLUG

At Rawlplug, we are committed to the rational management of water resources, minimising consumption and reusing water wherever possible. We also support initiatives aimed at ensuring access to clean water and improving sanitation, in line with the United Nations Sustainable Development Goals.

## DISCONTINUATION OF BOTTLED WATER

At our headquarters in Wrocław, we have completely phased out bottled water, replacing it with filtered tap water supplied through dispensers connected to the mains water system. This solution not only reduces plastic waste but also ensures high water quality – free from heavy metals and chlorine. In addition, the dispensers offer carbonated water, catering to different employee preferences.

## CLOSED-LOOP WATER SYSTEM IN PRODUCTION

Rawlplug's manufacturing processes require the use of water for cooling purposes. We therefore use a closed-loop system, in which water is treated (including iron and manganese removal), then circulated through the machine cooling system before returning to the storage tanks. Evaporation losses are replenished regularly, and water is discharged into the sewer system only once every two to three years, significantly reducing fresh water consumption.

## EFFICIENT WATER MANAGEMENT AT THE ŁAŃCUT FACILITY

At Koelner Rawlplug IP sp. z o.o. in Łańcut – part of the Rawlplug Group – water for production purposes is sourced from five deep wells. In the galvanisation process, part of the water does not enter the wastewater system but is instead recovered and purified in a dedicated treatment station, then reused. This reduces both wastewater volume and demand for fresh water.

The facility also implements rainwater harvesting solutions. In 2022, three 10 m<sup>3</sup> tanks were purchased to collect rainwater from the roofs. In 2023, the tanks were installed in designated locations and now supply water for irrigating green areas around the factory.



Currently, the Group does not have a separate policy for water management or specific objectives related to the protection of marine resources. We also do not carry out activities that directly affect marine environments.

Nevertheless, we actively monitor evolving regulations, industry guidelines and best practices in the area of sustainable water management. The analysis of these aspects will allow us to develop an appropriate strategic approach in the future and define specific environmental objectives that align with the nature of our operations and actual environmental risks.

# BIODIVERSITY AND ECOSYSTEMS

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IMPACT ON THE STATUS OF SPECIES AND ECOSYSTEMS

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COMPENSATORY ACTIONS AND OBJECTIVES

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# Impact on the status of species and ecosystems

## BIODIVERSITY – ECOSYSTEM PROTECTION AND SUSTAINABLE LAND MANAGEMENT

As part of Rawlplug’s sustainability commitments, biodiversity protection is a key element of our environmental strategy. These actions align with the ESRS E4-4 standard, which requires the assessment of business impacts on biological diversity and the implementation of initiatives to protect it.

## SUSTAINABLE LAND MANAGEMENT

We are actively engaged in protecting and enhancing local ecosystems, taking into account the species diversity of flora and fauna present on company-owned land. In cooperation with experts from the Faculty of Biological Sciences at the University of Wrocław, we

conducted a detailed inventory of local wildlife and plant life, identifying 375 species, including several protected bats, birds, and pollinating insects.

## HABITAT CONSERVATION AND MICRORETENTION

Rawlplug’s efforts aim not only to minimise the negative impact on ecosystems but also to actively improve environmental conditions. The following initiatives have been introduced:

- Establishing flower meadows – helping to prevent biodiversity loss and supporting microretention by holding rainwater in the soil.
- Reducing lawn mowing – lowering exhaust emissions and protecting natural habitats for pollinating insects.
- Protecting bat habitats – adapting infrastructure and preserving natural spaces conducive to the survival of these protected mammals.

## SUSTAINABLE PRODUCTION AND BIODIVERSITY

Our production processes are assessed for their impact on ecosystems. We manage water use responsibly by reducing consumption and promoting closed-loop systems. In our Łańcut facility, we have implemented a process water recovery system, significantly reducing wastewater discharge into the environment.

## SUPPORTING POLLINATORS

At Rawlplug’s Wrocław headquarters, our employees have installed ten special insect houses – seven near the flower meadow by the Oder River and three near the company entrance. These shelters are made of solid hardwood from FSC-certified sources, ensuring their environmentally responsible origin.

Thanks to the recommendations of the Institute of Zoology at the University of Life Sciences in Poznań, we know they provide ideal living conditions for mason bees and other solitary pollinators.

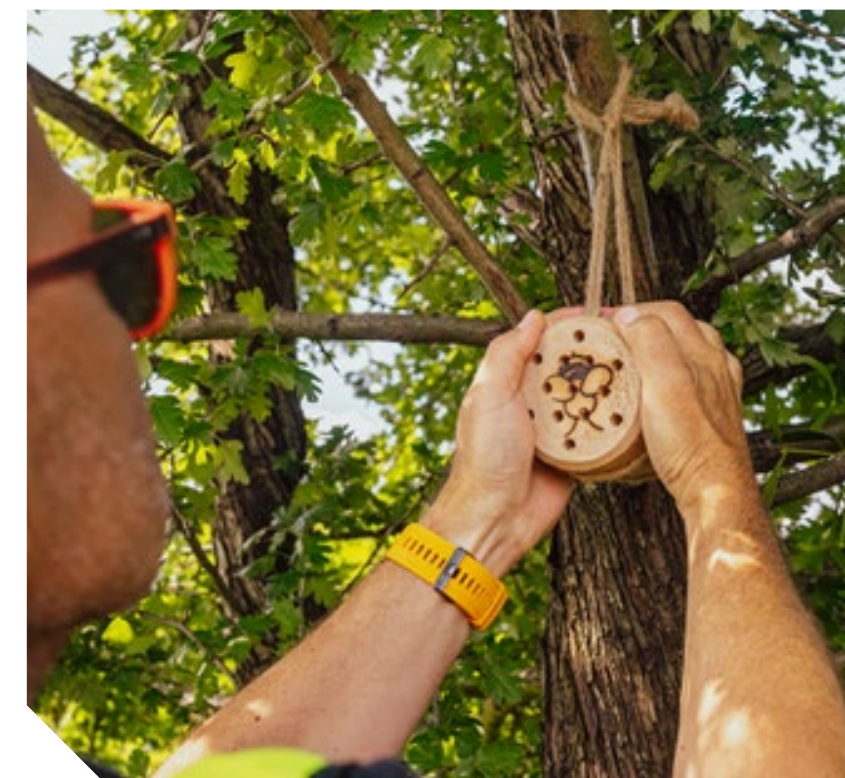
The insect houses were placed in carefully selected locations – sunlit and sheltered from rain – offering optimal conditions for their intended inhabitants. This is just one of many actions Rawlplug is taking to promote sustainable development and protect biodiversity in harmony with nature.

ESRS  
E4 3



**375** species

OF FLORA AND FAUNA RECORDED  
IN THE IMMEDIATE VICINITY ON COMPANY-OWNED LAND



# Compensatory actions and objectives

## BAT SHELTERS

As part of our commitment to protecting biodiversity, Rawlplug has installed dedicated bat nesting boxes. Two types of shelters have been mounted on company premises: three-chamber surface-mounted boxes made of sawdust concrete, which can accommodate up to 100 individuals, and so-called rocket boxes capable of providing shelter for over 500 bats.

To monitor how bats respond to new habitats and to analyse their behaviour, specialists use camera traps and acoustic detectors.

These activities form part of Rawlplug's broader environmental protection strategy and commitment to supporting local wildlife.

**As a company operating in the industrial sector, Rawlplug includes compensatory measures aimed at protecting biodiversity in its strategic planning.**

As part of these efforts, the company takes steps to minimise the impact of its operations on local ecosystems by implementing solutions that reduce emissions and resource consumption.

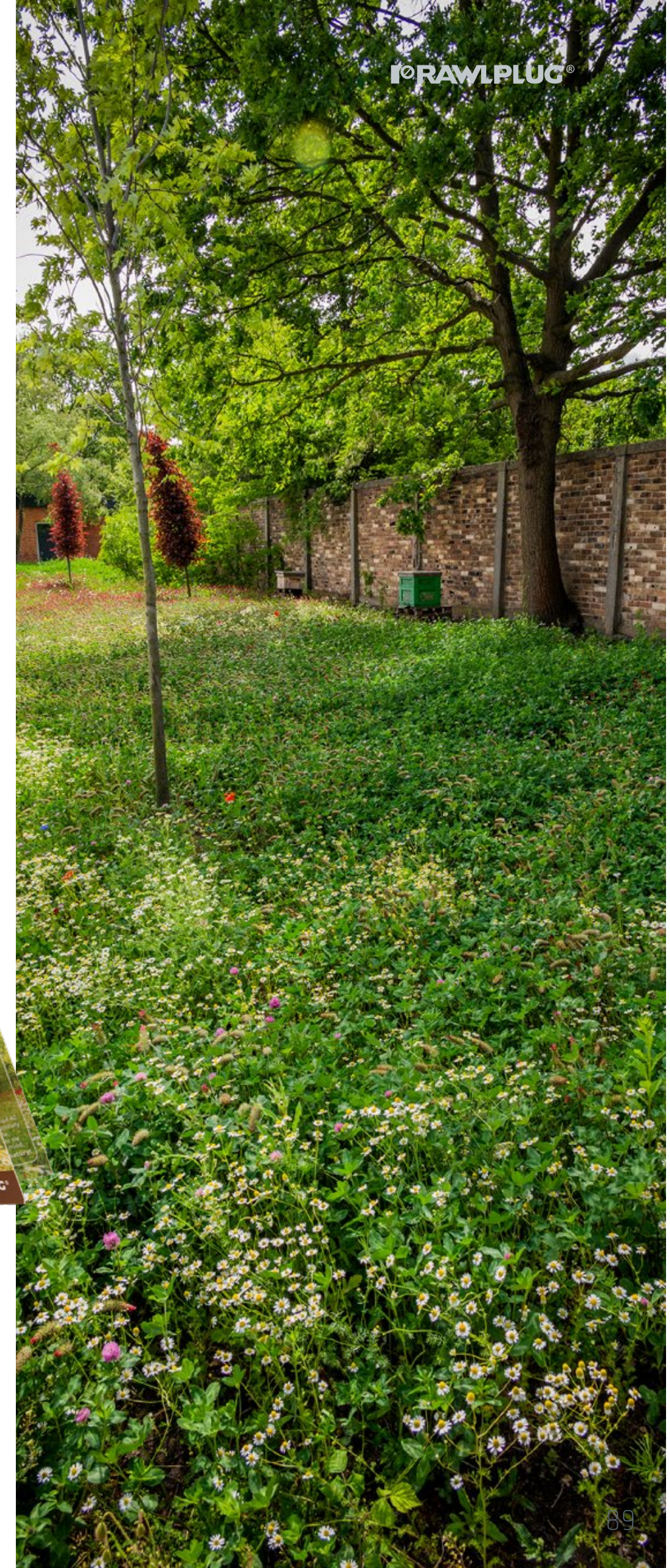
One of the key areas is the intentional development of green spaces surrounding our facilities. These areas serve as natural habitats for plants and animals. Properly managed vegetation supports ecosystems by improving water retention, limiting soil erosion, and creating conditions that benefit pollinators and other useful species.

In addition, Rawlplug is actively involved in educational initiatives and cooperates with experts to effectively implement environmentally beneficial solutions. Regular assessments of the company's impact on nature allow us to adapt our strategy in line with sustainable development principles and current guidelines.

One of our flagship actions is the development of flower meadows, which provide ideal environments for pollinating insects. In this context, Rawlplug has not only

cultivated areas rich in nectar-producing plants, but has also installed three beehives at the Wrocław headquarters. Plans are underway to expand the apiary to further support bee populations and other pollinators.

Compensatory measures also include monitoring local fauna and flora in collaboration with specialists, as well as introducing nature-friendly solutions such as bat nesting boxes and insect shelters. These efforts, supported by regular impact analyses, ensure that our strategy remains aligned with the principles of sustainable development.



Rawplug is committed to increasing its responsibility in the area of biodiversity protection and reducing its negative impact on ecosystems. As part of our sustainable development strategy, we have adopted the following environmental objective:

TO ASSESS THE IMPACT OF OUR OPERATIONS ON BIODIVERSITY AND ECOSYSTEMS THROUGH **SEASONAL MONITORING** OF AREAS AFFECTED BY THE COMPANY'S ACTIVITIES BY 2027

The aim of this action is to obtain systematic and objective knowledge about the state of the environment in the immediate vicinity of production plants, logistics centers, and other locations where the company's operational activities are conducted. The monitoring aims to identify potential threats to local habitats, protected species, as well as the effects of interactions such as noise, emissions of pollutants, or infrastructure development.

**PLANNED ACTIONS TO SUPPORT THE OBJECTIVE**

In order to achieve this goal by 2027, the company plans to implement the following measures:

**1 MAPPING OF OPERATIONAL LOCATIONS**

- Reviewing and identifying company-owned or leased areas located near protected sites (e.g. Natura 2000 zones, nature reserves, landscape parks).
- Determining potential environmental impact zones within a 5 km radius of company property boundaries.

**2 COOPERATION WITH EXPERTS AND NATURE CONSERVATION ORGANISATIONS**

Establishing partnerships with independent biologists, ecologists, or research institutions. Developing guidelines for conducting seasonal environmental monitoring.

**3 SEASONAL ENVIRONMENTAL MONITORING**

- Conducting field observations at selected locations – for example, near production facilities.
- Recording the presence of protected species, changes in local flora and fauna, soil conditions, surface water quality, and the visual condition of the landscape.
- Collecting quantitative and qualitative data to be compared over successive years.

**4 IMPACT ASSESSMENT AND CORRECTIVE ACTIONS**

Preparation of an annual report assessing the impact of company operations on biodiversity. In cases where negative impacts are identified: implementation of mitigation measures such as planting native vegetation, installing acoustic barriers, or applying compensatory actions.

**5 BUILDING EMPLOYEE AWARENESS**

Organising training sessions and educational campaigns for employees on the importance of nature and ecosystem protection. Promoting good practices such as protecting habitats, responsible green space management, and reducing the use of pesticides and chemical agents.



# RESOURCE CONSUMPTION AND CIRCULAR ECONOMY

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RAW MATERIALS

---

PRODUCTS

---

WASTE

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ACTIONS RELATED TO RESOURCE USE AND THE CIRCULAR  
ECONOMY

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# Raw materials

**Rawplug implements the principles of the circular economy (CE), aiming to maximise resource use and extend product life cycles.**

A core tenet of this approach is to reduce the use of virgin raw materials by reusing and recycling resources. Our goal is to develop solutions made from recovered or sustainably sourced materials that can be recycled again after use. At Rawplug, we focus on optimising production processes and minimising waste. The implementation of circular economy principles is an integral part of our resource management strategy, enabling us to reduce environmental impact while improving operational efficiency.

## RESOURCES INTRODUCED INTO THE ORGANISATION

In 2024, Rawplug’s resource inputs included materials and products purchased for use within the organisation. These covered both goods intended for further distribution and raw materials supporting operational activities. Additionally, the data included technical and biological materials used in packaging and logistics process optimisation.

During the reporting period, the total mass of raw materials, technical, and biological materials introduced into the organisation amounted to 39,671.08 Mg (metric tonnes). The vast majority of this volume consisted of virgin raw materials, particularly:

## RESOURCES INTRODUCED INTO THE ORGANISATION

	UNIT	2024
Total mass of raw materials	Mg	36 931.87
chemical raw materials	Mg	2 032.63
plastics	Mg	3 690.12
steel	Mg	31 209.12
Total mass of technical materials	Mg	2 739.21
labels	Mg	236.59
packaging accessories	Mg	816.22
glass packaging	Mg	24.68
plastic packaging	Mg	350.68
paper and cardboard packaging	Mg	1 311.04
Total mass of raw materials, technical materials, and biological materials	Mg	39 671.08

- **Steel** – the most commonly used raw material, with a total mass of 31,209.12 Mg, accounting for approximately 79% of the total mass. This reflects the dominant role of steel components in the company’s products (e.g. fixings, screws).
- **Plastics** – the second most significant material by weight, at 3,690.12 Mg, or about 10% of the total mass. Plastics are mainly used in product manufacturing (e.g. expansion plugs).
- **Chemical raw materials** – totalled 2,032.63 Mg, representing approximately 5.5% of all raw materials. These are used in the production of chemical anchors or as process additives.

Among technical materials, paper and cardboard packaging dominated, accounting for 1,311.04 Mg, or nearly 48% of all technical materials. This highlights the significant role of paper and cardboard in Rawplug’s product packaging system.



# Products

## RESOURCES LEAVING THE ORGANISATION

Resources classified as leaving the organisation include products and materials purchased and subsequently transferred outside the Rawplug Group. These have been divided into two categories: product groups and packaging.

In 2024, the company manufactured 4,520,388,932 units of products, highlighting the significant scale of its operations. This vast production volume requires responsible resource management and efficient packaging and logistics processes to minimise environmental impact.

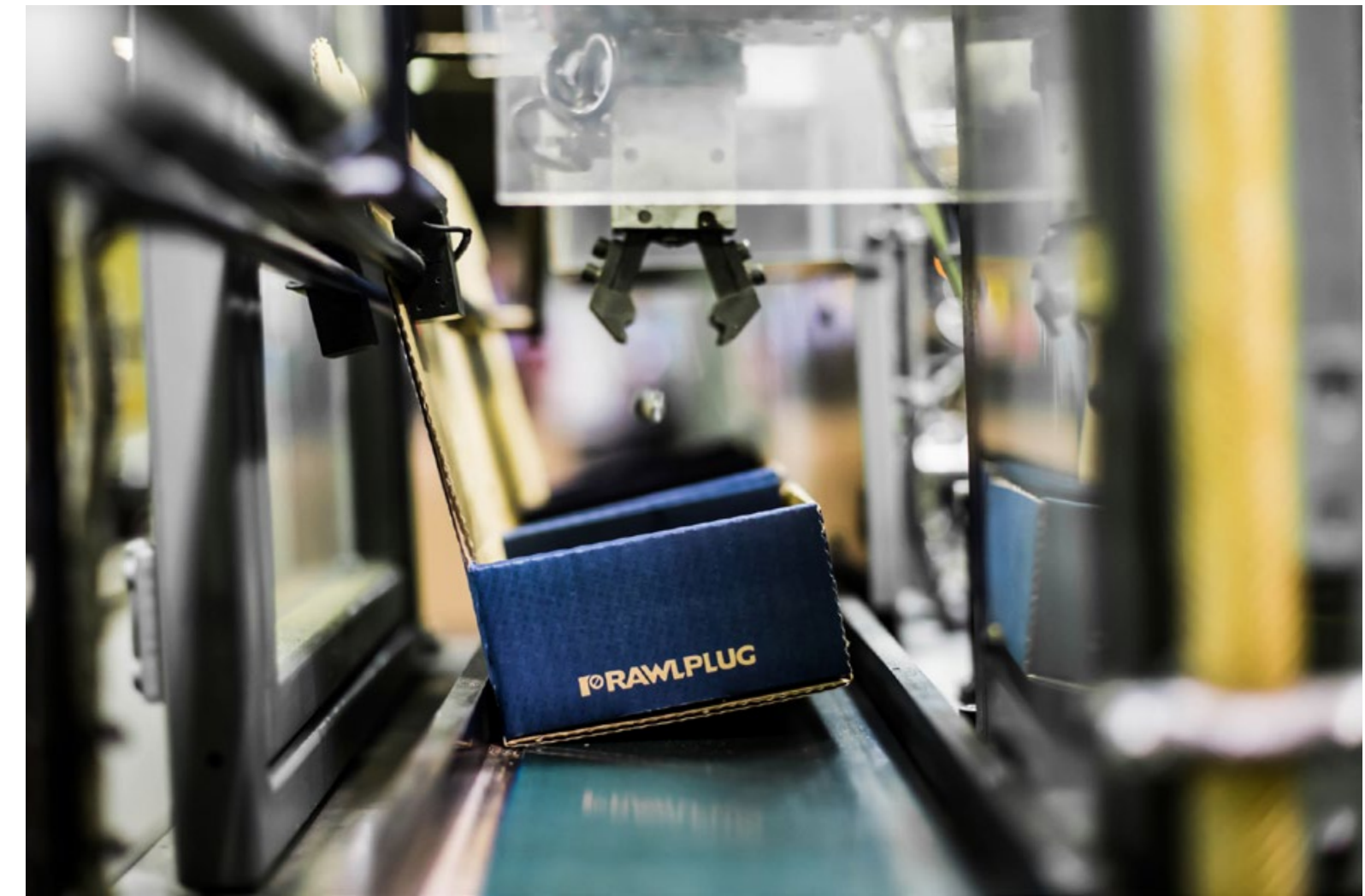


## RESOURCE FLOW – OUTGOING MATERIALS

	UNIT	2024
Total number of products	pcs.	4,520,388,932.00
Total packaging mass	Mg	2,276.60
Total recyclable packaging mass	Mg	2,170.25
Recyclable content rate in packaging	%	95.33%

The total mass of packaging introduced into the organisation amounted to 2,276.60 Mg, representing a substantial share of the overall material balance. Importantly, 95.33% of this packaging was recyclable, which is a very high rate and marks a positive step toward sustainable development. It confirms that the majority of packaging used by the company complies with circular economy principles.

In 2024, the company produced 4,520,388,932 units of products, which reflects the large scale of its operations. Such a vast number of products requires responsible resource management and efficient packaging and transportation processes to minimize the environmental impact. The total weight of packaging introduced into the organization amounted to 2,276.60 tonnes, indicating a significant share of packaging in the overall resource balance. However, 95.33% of the packaging is recyclable, which is a very high percentage and represents a positive step towards sustainability. This means that most of the packaging used by the company aligns with the principles of a circular economy.



# Waste

**Waste management is a significant aspect of Rawplug’s environmental impact. The main sources of waste are operational processes, particularly those related to transport and logistics.**

One of Rawplug’s key sustainability objectives is responsible consumption and production.

We strive for the full implementation of a circular economy model, in which raw materials, components and products are used for as long as possible and across as

many cycles as possible. Within this model, waste generated during production is properly managed, with reuse and minimisation treated as priorities.

At Rawplug, meticulous waste segregation is implemented across all facilities. Since 2021, we have been providing employee training and conducting regular audits to assess segregation quality. We verify parameters such as the type, volume, origin and causes of waste generation.

To improve the segregation process, we have introduced clear, informative labels on waste bins throughout our production halls.

### REUSE OF MACHINE CLEANING MATERIALS

Cleaning cloths and filtration materials used in the production process will be washed and reused instead of being discarded. This approach reduces the amount of waste generated and extends the lifespan of materials, in line with circular economy principles.

### WASTE BALING

Baling machines – automated devices for compressing waste into bales – enable significant reduction of waste volume. Used cardboard packaging and plastic film are compressed to reduce their size. At Rawplug’s main facility, increasing the number of balers to seven has improved the speed and efficiency of segregation. The waste compressed in balers is 100% recyclable, allowing it to be reused.

In the following tables, waste data for Polish companies is primarily sourced from the BDO (Waste Database) registers. For foreign entities, the data is based on waste records compiled on an ongoing basis.

Rawplug regularly monitors the volume of waste generated and analyses historical data to identify areas requiring improvement. In order to track the quantity of sorted waste fractions, we maintain strict monitoring of generated waste volumes. The collected data is processed in spreadsheet form and used to guide decisions on future actions and waste management methods.

All waste that cannot be prevented is sorted and stored appropriately, then handed over to authorised companies licensed to handle the relevant types of waste.

## AMOUNT OF WASTE GENERATED

	LOCALISATION	UNIT	2023	2024	Y/Y CHANGE [%]
<b>Hazardous waste</b>	Koelner Rawplug IP Łańcut Sp. z o.o.	Mg	837.49	684.00	-18.33%
	Rawplug S.A.	Mg	8.00	6.45	-19.38%
	Total	Mg	845.49	690.45	-18.34%
<b>Packaging waste</b>	Koelner Rawplug IP Łańcut Sp. z o.o.	Mg	205.02	124.04	-39.50%
	Rawplug S.A.	Mg	528.44	509.18	-3.64%
	Total	Mg	733.46	633.22	-13.67%
<b>Other waste</b>	Koelner Rawplug IP Łańcut Sp. z o.o.	Mg	2889.44	2277.38	-21.18%
	Rawplug S.A.	Mg	204.58	179.06	-12.47%
	Total	Mg	3094.02	2456.44	-20.61%
<b>Hazardous waste recycled</b>	Koelner Rawplug IP Łańcut Sp. z o.o.	Mg	837.49	661.64	-21.00%
	Rawplug S.A.	Mg	1.60	4.85	203.13%
	Total	Mg	839.09	666.49	-20.57%
Rawplug Total amount of waste generated within the Rawplug Group		Mg	no data	4829.72	no data



# Actions related to resource use and the circular economy

## TOOL SERVICING IN THE CIRCULAR ECONOMY

The circular economy is a model that aims to minimise waste and make the most efficient use of resources. Within this approach, businesses seek to extend product lifecycles and reduce the amount of waste generated. One area where circular economy principles can be applied is the servicing of tools.

At Rawlplug, the values of the circular economy are a key component of our servicing policy, which is focused on providing comprehensive care for our power tools and their new owners. All our efforts in this area aim to maintain the full usability of the equipment for as long as possible after purchase – extending the life of power tools by years.

Extending product life is a business model centred on maximising the value of already manufactured goods. A core element of this model is shifting away from a transactional approach to customers and instead building lasting relationships, listening to customer needs, and responding to feedback regarding product improvements. This attitude results in the creation of products that remain economically useful for as long as possible through proper maintenance and repair.

## POWER TOOL RENTAL SERVICE

Rawlplug is developing a power tool rental service that provides real support for companies striving to manage their resources efficiently and responsibly. The rental model, available for periods ranging from 12 to 48 months, enables clients to flexibly match the range and duration of power tool use without incurring high purchase costs.

This solution also offers significant environmental benefits. By allowing a single tool to be used multiple times by different users, the need for producing new equipment is reduced – directly lowering raw material consumption, greenhouse gas emissions and the amount of waste electrical and electronic equipment generated. Extending the lifecycle of machines while ensuring their technical efficiency through regular servicing and maintenance is fully aligned with circular economy principles.



## TOOL SERVICING PROCESS

### 1. Diagnosis and repair

- When a tool arrives at our service centre, we carry out a thorough diagnosis. All defects, worn components and other issues are identified.
- We then proceed with the repair. Where possible, we perform partial repairs to extend the tool's lifespan.

### 2. Refurbishment and upgrade

- For worn parts that cannot be repaired, refurbishment is applied. Components are restored, and some may be reused in other tools.
- Upgrading involves introducing improvements to the tool. This may include installing more energy-efficient motors or applying modern technologies.

### 3. Testing

- After repair or upgrade, the tool undergoes quality testing. We ensure it operates correctly and meets all safety standards.
- The tool receives a certificate confirming it is ready for reuse.

### 4. Return to market

- A refurbished or repaired tool can be reintroduced to the market. It may be sold as a refurbished product or provided as part of our service offering.

## BENEFITS

### 1. Environmental protection

Tool servicing reduces waste and raw material consumption.

### 2. Cost efficiency

A longer tool lifecycle translates into savings for users.

### 3. Improved performance

Upgrades allow the use of modern technologies.

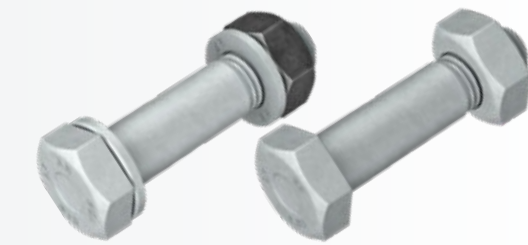
## SUMMARY

**Servicing tools** within the circular economy framework is a step towards sustainable development. This approach supports environmental protection and promotes the efficient use of resources.



## ENVIRONMENTAL PRODUCT DECLARATION (EPD) CERTIFICATE

In 2024, Rawlplug's HV and SB bolt assemblies were awarded the prestigious Environmental Product Declaration (EPD) certificate, confirming the highest environmental standards of these products.



One of the key components of the EPD is the Life Cycle Assessment (LCA) of the product, which analyses every stage of its life – from raw material extraction and production processes to use and end-of-life treatment. This enables us to provide accurate information on the carbon footprint associated with the production of HV and SB bolts, energy consumption, CO<sub>2</sub> emissions, and the environmental benefits of recycling our products.

This level of transparency is crucial for designers, contractors and investors seeking to implement environmentally friendly solutions in construction, supporting sustainable development and a future-oriented approach to the industry.



SOCIAL

ESG

# STRATEGIES AND POLICIES IN STAKEHOLDER RELATIONS

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PRIORITIES IN STAKEHOLDER ENGAGEMENT

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ANALYSIS OF FIGURES AND RELATIONSHIPS

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# Priorities in stakeholder engagement

**Our reality is, above all, about people – our employees, who drive the creation of innovative products and the delivery of comprehensive services.**

They include designers, engineers and architects shaping the buildings of the future. They are our business partners and suppliers, enabling us to operate on a global scale. They are also our customers, who expect the highest quality from us – and with whom we continuously improve and ensure that quality. Finally, they are the societies we are part of, and the natural environment we have a duty to protect.

Such a broad spectrum of stakeholders forms a complex network of interrelated values, needs and interests. Our role is to connect them in harmony – by providing an inspiring and supportive working environment, developing a comprehensive offer for our clients, creating business value for suppliers and shareholders, and acting consistently in support of environmental protection.

A key component of this balance is communication – the foundation for effective knowledge-sharing and mutual understanding. At Rawlplug, communication is not just the exchange of information – it is how we operate. Advancing technology gives us ever more opportunities to stay in touch, regardless of the distances between us.

Modern tools also help us to listen better – to gather feedback from our stakeholders and incorporate their perspectives into our next steps. Because it is thanks to them that we are shaping the future together.



**PEOPLE**  
ARE ALWAYS AT THE CORE  
OF OUR ATTENTION  
AND CARE

IDENTIFICATION OF KEY  
INTERNAL AND EXTERNAL  
STAKEHOLDERS - THE POWER  
OF INFLUENCE

- BUILDING CONTRACTORS
- DESIGNERS, ARCHITECTS AND ENGINEERS
- EMPLOYEES
- DISTRIBUTORS
- END USERS OF OUR PRODUCTS
- SHAREHOLDERS
- LOCAL AND REGIONAL COMMUNITIES
- SUPPLIERS
- ACADEMIC INSTITUTIONS
- COMPETITORS
- SUBCONTRACTORS
- MEDIA
- SECTOR ORGANISATIONS AND ASSOCIATIONS
- NGOS

RELEVANT STAKEHOLDERS	ENGAGEMENT METHOD	STAKEHOLDER ENGAGEMENT TOPICS AND OBJECTIVES
<b>CLIENTS</b>	<ol style="list-style-type: none"> <li>Regular communication:                             <ul style="list-style-type: none"> <li>newsletters and mailings</li> <li>own social media channels: YouTube, Facebook, LinkedIn</li> <li>Spotify and YouTube podcasts</li> <li>on-site demonstrations and training at points of sale, online advisor</li> <li>live chat</li> <li>online contact form</li> </ul> </li> <li>Customer satisfaction surveys and questionnaires</li> <li>Customer Service Office</li> <li>Education and Technical Support</li> <li>Sustainability Report</li> <li>Website with an advisory blog</li> </ol>	<ul style="list-style-type: none"> <li>Ethical marketing communication</li> <li>Complementary range of products, training, and tools</li> <li>Highest service standards</li> <li>Access to reliable and understandable information</li> <li>Fair and transparent sales practices</li> <li>Product and service quality</li> <li>Sustainable development</li> <li>Pricing and competitiveness</li> <li>Understanding customer needs</li> <li>Increasing satisfaction</li> <li>Co-creating value</li> <li>Transparency and trust</li> </ul>
<b>EMPLOYEES</b>	<ol style="list-style-type: none"> <li>Open communication channels:                             <ul style="list-style-type: none"> <li>team meetings</li> <li>newsletters</li> <li>open internal dialogue</li> <li>submitting ideas, feedback, and suggestions via anonymous surveys or suggestion boxes</li> </ul> </li> <li>Engagement and satisfaction surveys</li> <li>Development and training programmes</li> <li>Participation in corporate initiatives</li> <li>Transparency in management decisions</li> </ol>	<ul style="list-style-type: none"> <li>Equal pay</li> <li>Clear career development paths</li> <li>Comfort and safety in the workplace</li> <li>Support for health and personal life</li> <li>Access to information and influence on change</li> <li>Equality and diversity</li> <li>Commitment to sustainable development goals</li> <li>Building trust and cooperation</li> <li>Increasing satisfaction and loyalty</li> <li>Organisational development driven by employee potential</li> <li>Strengthening a culture of sustainability</li> </ul>
<b>SUPPLIERS AND BUSINESS PARTNERS</b>	<ol style="list-style-type: none"> <li>Direct contact within the scope of cooperation</li> <li>Industry conferences and events</li> <li>Regular communication and consultations</li> <li>Supplier assessments and audit</li> </ol>	<ul style="list-style-type: none"> <li>Compliance with ethical principles</li> <li>Stability and transparency of the supply chain</li> <li>Collaboration in developing new services and products</li> <li>Efficient information flow</li> <li>Transparent payments</li> <li>Operational efficiency</li> <li>Adaptation to legal regulations</li> <li>Favourable trade terms and timely payments</li> <li>Transparent and fair business relations</li> <li>Ensuring the highest quality</li> <li>Building long-term relationships</li> <li>Transparency and regulatory compliance</li> </ul>

RELEVANT STAKEHOLDERS	ENGAGEMENT METHOD	STAKEHOLDER ENGAGEMENT TOPICS AND OBJECTIVES
<b>SHAREHOLDERS AND INVESTORS</b>	<ol style="list-style-type: none"> <li>Financial reports</li> <li>Quarterly earnings reports and presentations</li> <li>Meetings, conferences, stock exchange and press releases</li> <li>General Meeting of Shareholders</li> </ol>	<ul style="list-style-type: none"> <li>Compliance with corporate governance principles</li> <li>Transparency of financial information and reports</li> <li>Transparent communication with the market</li> <li>Sustainable development</li> <li>Regulatory compliance and risk management</li> <li>Transparency and corporate governance</li> </ul>
<b>DESIGNERS, ARCHITECTS, ENGINEERS</b>	<ol style="list-style-type: none"> <li>Technical support and consultations</li> <li>Provision of tools and software</li> <li>Training and workshops</li> <li>Collaboration in research and development</li> <li>Knowledge-sharing platforms</li> </ol>	<ul style="list-style-type: none"> <li>Technological innovation</li> <li>Regulations and standards</li> <li>Optimisation of design processes</li> <li>Building long-term relationships</li> <li>Promoting responsible construction</li> <li>Co-creating innovation</li> <li>Education and development</li> </ul>
<b>SCIENTIFIC AND CERTIFICATION INSTITUTIONS</b>	<ol style="list-style-type: none"> <li>Joint research projects</li> <li>Certifications and audits</li> <li>Reports and compliance inspections</li> <li>Formal correspondence</li> </ol>	<ul style="list-style-type: none"> <li>Efficient information exchange</li> <li>Trust in knowledge and expertise</li> <li>Collaboration on innovation and the creation of new scientific value through joint research projects</li> <li>Certifications and audits</li> <li>Reports and compliance inspections</li> <li>Formal correspondence</li> </ul>
<b>LOCAL COMMUNITY</b>	<ol style="list-style-type: none"> <li>Direct meetings and collaboration</li> <li>Stakeholder dialogue sessions</li> <li>Participation in conferences and local events</li> <li>Sponsorship</li> <li>Employee volunteering</li> </ol>	<ul style="list-style-type: none"> <li>Helping those in need</li> <li>Supporting local initiatives</li> <li>Caring for the natural environment</li> <li>Safe and eco-friendly construction</li> </ul>
<b>MEDIA AND PUBLIC OPINION</b>	<ol style="list-style-type: none"> <li>Press conferences and briefings</li> <li>Interviews and press releases</li> <li>Direct meetings</li> <li>Website</li> <li>Social media channels</li> </ol>	<ul style="list-style-type: none"> <li>Company activities and achievements</li> <li>Sustainability and ESG initiatives</li> <li>Social engagement and stakeholder relations</li> <li>Transparency and regulatory compliance</li> <li>Organisational culture and innovation</li> <li>Crisis response and management of challenges</li> <li>Building a positive brand image</li> <li>Reputation management</li> <li>Rawlplug Group strategy.</li> </ul>

# Analysis of figures and relationships

The Rawplug Group's value stream includes all resources, activities, and relationships involved at every stage – from sourcing raw materials, through production, distribution, and sales, to the end use of products.

We operate in accordance with the principles of corporate social responsibility and with respect for the natural environment at every point along the value stream.



DEFINING SCOPE AND APPROACH. VALUE CHAIN AND DEPENDENCY ANALYSIS

ESRS 2  
SBM 3

## SUPPLIERS UPSTREAM



## COMPANY



## RECIPIENTS DOWNSTREAM

RAW MATERIAL SUPPLIERS  
COMPONENT SUPPLIERS  
SERVICE PROVIDERS  
UTILITIES PROVIDERS

SUBCONTRACTORS  
BUSINESS PARTNERS  
OTHERS:  
BANKS, UNIVERSITIES,  
CHAMBERS OF COMMERCE,  
MUNICIPALITIES

### PRIMARY ACTIVITIES – 5 ELEMENTS

cover the transition from material acquisition to product delivery to the customer

INBOUND LOGISTICS

OPERATIONS

OUTBOUND LOGISTICS

MARKETING AND SALES

AFTER-SALES SERVICE

### SUPPORT ACTIVITIES

MANAGEMENT

COMPANY INFRASTRUCTURE

HR, TRAINING, OHS

CONTROLLING

FINANCE

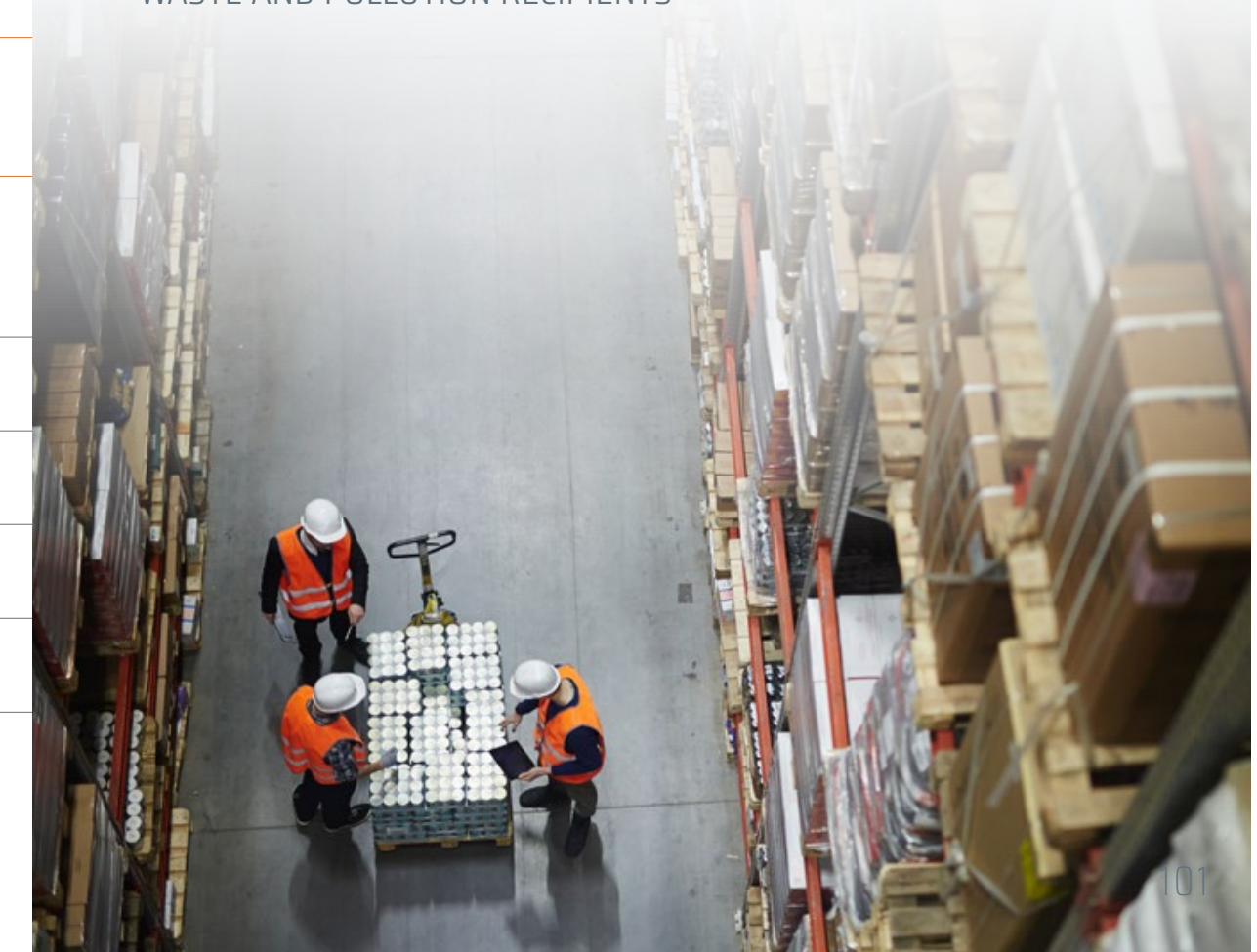
TECHNOLOGY

ACCOUNTING

DISTRIBUTION NETWORKS:  
WHOLESALEERS, RETAIL CHAINS

INDIVIDUAL CUSTOMERS INSTITUTIONAL CUSTOMERS

WASTE AND POLLUTION RECIPIENTS



# HUMAN ELEMENT

OWN EMPLOYEES

EMPLOYMENT STRUCTURE

COMMUNICATION WITH EMPLOYEES AND COLLABORATION  
PROCESSES

DIVERSITY AND EQUALITY

EMPLOYMENT SECURITY

RECRUITMENT AND DEVELOPMENT

TRAINING ACTIVITIES

EMPLOYEE BENEFITS

OCCUPATIONAL HEALTH AND SAFETY

COMFORT AND MODERN SOLUTIONS

WORK – LIFE BALANCE

HEALTH AND WELL-BEING INITIATIVESUPPORTING

SUPPORTING SUSTAINABLE DEVELOPMENT ON A GLOBAL SCALE

# Own employees

**The Rawlplug Group has prepared this report in accordance with the ESRS standards. Below are the definitions of the terms used in this section.**

## EMPLOYEE

For Rawlplug S.A., an employee is a natural person employed under an employment contract or appointment, in accordance with applicable national laws and business practices.

## PERSONS WORKING FOR THE BENEFIT OF RAWLPLUG S.A.

This group also includes individuals who are not employees within the meaning of labour law regulations, but who perform tasks for Rawlplug S.A. on the basis of:

- civil law contracts (e.g. contract of mandate, contract for specific work),
- cooperation agreements (B2B),
- external contracts..

## OWN EMPLOYEES

The term “own employees” includes both persons employed under an employment contract and persons working for the benefit of Rawlplug S.A. under civil law contracts, B2B cooperation agreements, and external contracts.

As the employer of 2,282 employees, the Rawlplug Group perceives its impact in the area of employment as broad and significant. Due to the specific nature of the company’s operations, this impact is not limited to individual cases, but extends across the entire organisation and all of its employees.

Grupa Rawlplug, jako pracodawca 2282 pracowników, postrzega swój wpływ w obszarze zatrudnienia jako znaczący i szeroki. Ze względu na specyfikę działalności firmy, oddziaływanie to nie ogranicza się do pojedynczych przypadków, lecz obejmuje całą organizację i wszystkich jej pracowników.

ESRS  
S1 6

ESRS  
S1 6



# Employment structure

## Rawlplug S.A. HR policy focuses on supporting employees' professional development and ensuring safe working conditions.

The company prioritises equal treatment and fair employment conditions. We are fully committed to protecting and monitoring labour rights, striving to create a work environment where everyone feels safe and assured that their rights are respected at every stage of employment. Adhering to these principles is not only a legal obligation, but also a core ethical value that underpins our responsibility towards employees. We believe that the consistent implementation of these principles helps foster healthy internal relations and ensures fair remuneration for work.

A formal commitment to respecting fundamental ethical standards and norms – including the UN Guiding Principles on Business and Human Rights – is clearly articulated in the Rawlplug Group Code of Ethics. The corporate responsibilities outlined in the UN Guidelines are reflected in the Code, and their implementation is carried out in accordance with established standards. As a result, the protection of human rights is an integral part of Rawlplug Group's operations.

Rawlplug's HR policy is supported by a set of procedures and internal regulations covering key aspects of workforce management. These include:

- Work Regulations
- Policy on Employee Remuneration
- Company Social Benefits Fund Regulations
- Employee Recruitment Procedure
- Onboarding and Offboarding Procedure
- Personal Data Protection Policy
- Occupational Health and Safety (OHS) Policy and Fire Safety Instructions
- Professional Development and Qualifications Improvement Procedure
- Diversity Policy concerning the company's governing bodies and key managers
- Periodic Development Review Procedure for administrative and office staff

Rawlplug has implemented a comprehensive Health and Safety Policy, which defines actions aimed at ensuring safe and hygienic working conditions. Responsibility for implementing and coordinating health and safety obligations within each Group company lies with designated Health and Safety specialists. The safety management system also includes preventive measures designed to strengthen the organisation's safety culture.

Employee-related policies are implemented in accordance with internal regulatory principles and are published on the company intranet, accessible to all employees. For selected regulations, dedicated training materials and e-learning courses are also provided.

In Poland, the predominant form of employment within the Rawlplug Group is a standard employment contract.

- Employees with disabilities represent 1.75% of our workforce.
- The average age of an employee is 42.26 years, with the youngest being 18 and the oldest 72.
- Women account for 30.68% of all employees across the organisation. This figure reflects the characteristics of the construction industry and the structure of our company. In administrative roles, the majority of employees are women.

We are committed to addressing gender imbalance through an evolutionary approach. To support this transformation, we will:

- Ensure gender balance in recruitment processes
- Offer development programmes targeted at women
- Gradually increase the representation of women in senior management
- Include appropriate representation in succession planning
- Educate employees on equal treatment and inclusion

## FULL-TIME EMPLOYMENT

**2,282**

FULL-TIME POSITIONS ACROSS THE ENTIRE RAWLPLUG GROUP

**721** RAWLPLUG S.A.

**649** KOELNER RAWLPLUG IP SP. Z O.O. WROCŁAW / ŁAŃCUT

**912** SUBSIDIARIES WORLDWIDE

## RAWLPLUG

WROCLAW | PRODUCTION PLANT AND HEADQUARTERS

EMPLOYMENT BY TYPE OF CONTRACT	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Employees on fixed-term ontracts	35	73	108
Employees on permanent contracts	166	368	534
<b>TOTAL</b>	<b>201</b>	<b>441</b>	<b>642</b>
Full-time	198	438	636
Part-time	3	3	3
<b>TOTAL</b>	<b>201</b>	<b>441</b>	<b>642</b>
<b>NEWLY HIRED AND DEPARTED EMPLOYEES</b>			
Newly hired employees	21	59	80
Employees who left	37	128	165
<b>PERSONS WORKING FOR THE COMPANY</b>			
Employees	15	64	79
Newly hired employees	9	27	36
<b>NUMBER OF PERSONS WITH DISABILITIES</b>			
Employees	7	10	17
Newly hired employees	0	1	1

### AVERAGE AGE OF EMPLOYEE

Minimum age of employment	18
Maximum age of employment	72

### EMPLOYMENT EQUALITY

	NUMBER OF PEOPLE	PERCENT-AGE [%]
Percentage of women in the organisation	181	28,19
Percentage of women in management positions	20	34,48
Percentage of women on the Supervisory Board	2	28,57
<b>TOTAL</b>	<b>203</b>	

### EMPLOYMENT CATEGORY

Production employees	192	29,91
Other mid- and lower-level employees	386	60,12
Team leaders / shift supervisors	11	1,71
Managers	34	5,3
Directors	18	2,8
Management Board	1	0,16
<b>TOTAL</b>	<b>642</b>	

## KOLENER RAWLPLUG IP

Wroclaw | WROCLAW | PRODUCTION PLANT

EMPLOYMENT BY TYPE OF CONTRACT	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Employees on fixed-term ontracts	8	6	14
Employees on permanent contracts	44	35	79
<b>TOTAL</b>	<b>52</b>	<b>41</b>	<b>93</b>
Full-time	49	36	85
Part-time	3	5	8
<b>TOTAL</b>	<b>52</b>	<b>41</b>	<b>93</b>
<b>NEWLY HIRED AND DEPARTED EMPLOYEES</b>			
Newly hired employees	9	6	15
Employees who left	6	5	11
<b>PERSONS WORKING FOR THE COMPANY</b>			
Employees	5	14	19
Newly hired employees	3	5	8
<b>NUMBER OF PERSONS WITH DISABILITIES</b>			
Employees	2	1	3
Newly hired employees	0	0	0

### AVERAGE AGE OF EMPLOYEE

Minimum age of employment	24
Maximum age of employment	66

### EMPLOYMENT EQUALITY

	NUMBER OF PEOPLE	PERCENT-AGE [%]
Percentage of women in the organisation	46	49,46
Percentage of women in management positions	6	40,00
Percentage of women on the Supervisory Board	0	0
<b>TOTAL</b>	<b>52</b>	

### EMPLOYMENT CATEGORY

Production employees	0	0
Other mid- and lower-level employees	74	79,57
Team leaders / shift supervisors	2	2,15
Managers	10	10,75
Directors	6	6,45
Management Board	1	1,08
<b>TOTAL</b>	<b>93</b>	

## KOLENER RAWPLUG IP

Łańcut | PRODUCTION PLANT

EMPLOYMENT BY TYPE OF CONTRACT	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Employees on fixed-term ontracts	11	40	51
Employees on permanent contracts	88	392	480
<b>TOTAL</b>	<b>99</b>	<b>432</b>	<b>531</b>
Full-time	98	1	99
Part-time	1	431	432
<b>TOTAL</b>	<b>99</b>	<b>432</b>	<b>531</b>
<b>NEWLY HIRED AND DEPARTED EMPLOYEES</b>			
Newly hired employees	4	20	24
Employees who left	13	57	70
<b>PERSONS WORKING FOR THE COMPANY</b>			
Employees	0	6	6
Newly hired employees	0	3	3
<b>NUMBER OF PERSONS WITH DISABILITIES</b>			
Employees	0	6	6
Newly hired employees	0	3	3

### AVERAGE AGE OF EMPLOYEE

Minimum age of employment	21
Maximum age of employment	65

### EMPLOYMENT EQUALITY

	NUMBER OF PEOPLE	PERCENT-AGE [%]
Percentage of women in the organisation	99	18,64
Percentage of women in management positions	9	
Percentage of women on the Supervisory Board	0	
<b>TOTAL</b>	<b>108</b>	

### EMPLOYMENT CATEGORY

Production employees	399
Other mid- and lower-level employees	89
Team leaders / shift supervisors	7
Managers	29
Directors	5
Management Board	2
<b>TOTAL</b>	<b>531</b>

## R5PL

KOŻUCHÓW | DISTRIBUTION CENTRE

EMPLOYMENT BY TYPE OF CONTRACT	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Employees on fixed-term ontracts	126	69	195
Employees on permanent contracts	4	13	17
<b>TOTAL</b>	<b>130</b>	<b>82</b>	<b>212</b>
Full-time	126	80	206
Part-time	4	2	6
<b>TOTAL</b>	<b>130</b>	<b>82</b>	<b>212</b>
<b>NEWLY HIRED AND DEPARTED EMPLOYEES</b>			
Newly hired employees	129	90	219
Employees who left	24	25	49
<b>PERSONS WORKING FOR THE COMPANY</b>			
Employees	0	0	0
Newly hired employees	0	0	0
<b>NUMBER OF PERSONS WITH DISABILITIES</b>			
Employees	8	3	11
Newly hired employees	6	2	8

### AVERAGE AGE OF EMPLOYEE

Minimum age of employment	18
Maximum age of employment	64

### EMPLOYMENT EQUALITY

	NUMBER OF PEOPLE	PERCENT-AGE [%]
Percentage of women in the organisation	130	61
Percentage of women in management positions	0	0
Percentage of women on the Supervisory Board	0	0
<b>TOTAL</b>	<b>130</b>	<b>61</b>

### EMPLOYMENT CATEGORY

Production employees	0	0,00
Other mid- and lower-level employees	193	91,037
Team leaders / shift supervisors	12	5,66
Managers	5	2,358
Directors	1	0,471
Management Board	1	0,471
<b>TOTAL</b>	<b>212</b>	<b>100</b>

NUMBER OF EMPLOYEES IN THE RAWPLUG GROUP BY COUNTRY

**2,282** EMPLOYEES IN THE RAWPLUG GROUP WORLDWIDE

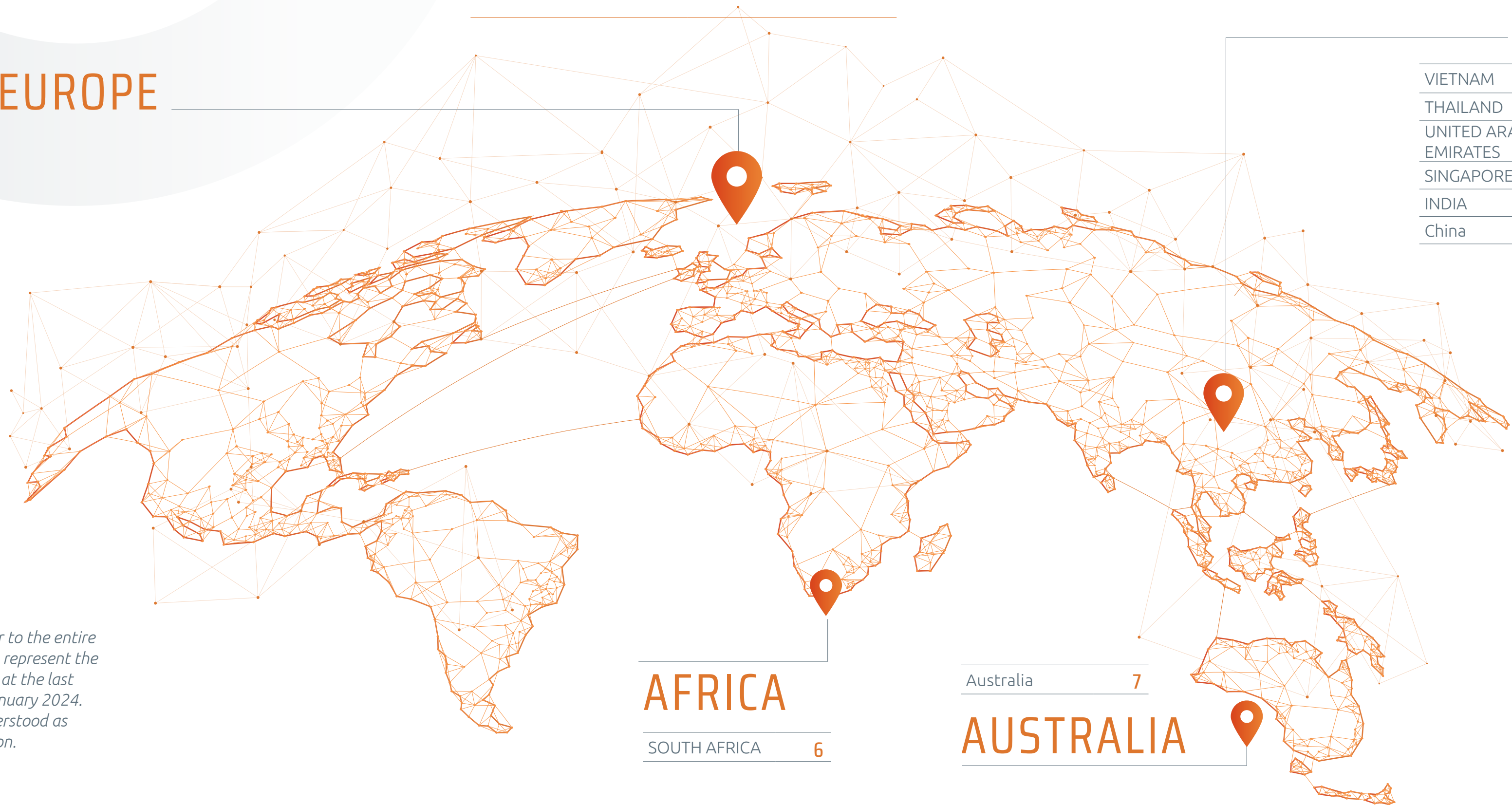


Poland	1584
Hungary	88
Ukraine	85
United Kingdom	46
Russia	45
Ireland	45
Czech Republic	27
France	24
Portugal and Spain	14
Lithuania	14
Türkiye	10
Italy	8
Slovakia	7
Sweden	3
Germany	1

**EUROPE**

**AZJA**

VIETNAM	187
THAILAND	28
UNITED ARAB EMIRATES	25
SINGAPORE	13
INDIA	10
China	5



**AFRICA**

SOUTH AFRICA	6
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Australia	7
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**AUSTRALIA**

The data presented in the tables refer to the entire Rawlplug Group. Employment figures represent the number of employees (headcount) as at the last day of the reporting period, i.e. 31 January 2024. The term "employees" should be understood as defined at the beginning of this section.

# Communication with employees and collaboration processes

**Internal communication and employee engagement**  
Rawlplug has implemented a comprehensive internal communication system that ensures employees have up-to-date access to information about planned changes and the company's strategic direction. Key operational changes are communicated in advance, in line with applicable regulations.

In the area of HR and remuneration management, all updates are announced ahead of time to ensure transparency and provide employees with sufficient time to adapt to new rules. Documents such as the *Work Regulations and the Employee Remuneration Policy* are reviewed in consultation with employee representatives, including trade unions where applicable.

Responsibility for day-to-day communication and cooperation with employees lies with direct supervisors – department managers and directors. Collaboration is conducted primarily through direct conversations, and in specific cases, includes formal consultations with employee representatives. Employee suggestions and feedback are taken into account in the decision-making process, supporting the effectiveness and transparency of the organisation's actions.

**REPORTING CONCERNS AND IRREGULARITIES**  
Rawlplug provides a variety of channels for reporting violations, available to all employees. We regularly inform staff of these channels via internal email communications. The reporting systems in place guarantee full anonymity and safety for those submitting reports. A dedicated email address has been established for this purpose: [naruszenia@rawlplug.com](mailto:naruszenia@rawlplug.com).

**REPORTING STATISTICS**  
In 2024, no reports of discrimination were recorded. There were also no serious incidents related to human rights violations breaching the principles outlined in the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. The total value of fines, penalties, and compensation resulting from incidents or complaints amounted to PLN 0.

ESRS	
S1	3 - 17
SBM	2

# Diversity and equality

**At Rawlplug, diversity and equal treatment are fundamental to our organisational culture and a key element of our sustainability strategy.**

As an international company, we create a working environment where different nationalities, cultures, and experiences come together. Our team is made up of employees from many countries around the world, and daily collaboration takes place in multiple languages – including sign language.

Our priority is to build an organisation based on equal opportunities, where every employee – regardless of origin, gender, age, religion, orientation, or ability – has access to the same opportunities for development, promotion, and education. We apply consistent standards in the areas of employment, termination, remuneration, and working conditions, in line with the principles of social justice and transparency.

Neutrality towards beliefs and worldviews is a standard at Rawlplug – we ensure freedom of religion and religious practice while remaining committed to mutual respect and openness. We foster an organisational culture that supports the exchange of experiences and cooperation, eliminating barriers.

Our differences are an invaluable source of innovation and creativity. Thanks to interdisciplinary and multicultural teams, we are able to respond effectively to global challenges, which strengthens our competitiveness and adaptability in a changing market environment.

The Rawlplug Group emphasises its openness to employing people with disabilities and makes every effort to support them and strengthen internal integration.

EMPLOYMENT OF PERSONS WITH DISABILITIES IN 2024 AMOUNTED TO **1.75%**

ESRS	
S1	4 - 9

**EQUALITY OF FEMALE EMPLOYMENT ACROSS POLISH SUBSIDIARIES**

	RAWLPLUG S.A.		KOELNER RAWLPLUG IP WROCŁAW		KOELNER RAWLPLUG IP ŁAŃCUT		CENTRUM DYSTRYBUCYJNE R5PL	
	NUMBER OF WOMEN	PERCENTAGE [%]	NUMBER OF WOMEN	PERCENTAGE [%]	NUMBER OF WOMEN	PERCENTAGE [%]	NUMBER OF WOMEN	PERCENTAGE [%]
Percentage of women in the organisation	181	28.19	46	49.46	99	18.64	130	61.00
Percentage of women in management positions	20	34.48	6	40.00	9	9.91	0	0.00
Percentage of women on the Supervisory Board	2	28.57	0	0.00	0	0.00	0	0.00

**ACTIONS PROMOTING EQUALITY AND ETHICS WITHIN THE ORGANISATION**

At Rawlplug, we have implemented the Rawlplug Group Code of Ethics and Business Conduct, together with an Equal Treatment Policy, which ensures a work environment free from discrimination based on gender, age, race, sexual orientation, disability, or any other factor. Our commitment to equality and inclusivity is supported through regular training for all employees, aimed at raising awareness around preventing inequality and promoting a culture of respect.

**SUSTAINABLE RECRUITMENT PROCESS**

Our recruitment policy is based on the principles of equal opportunity, transparency, and merit. We actively remove barriers that may hinder access to employment for people from diverse backgrounds. We also place particular emphasis on increasing the representation of women in managerial roles by supporting their development and promotion within the organisation.

**SKILLS DEVELOPMENT AND EQUAL ACCESS TO TRAINING**

We invest in the professional growth of our employees, ensuring equal access to training, mentoring programmes, and career development paths. We support our teams in their efforts to enhance qualifications by enabling them to acquire new skills and participate actively in development initiatives.

**A VALUES-DRIVEN ORGANISATIONAL CULTURE**

Our organisational culture is built on respect, collaboration, and openness to diversity. We promote dialogue and the sharing of experiences to foster an environment of mutual trust and a sense of belonging. Our goal is for every employee to be able to fully realise their potential, regardless of their individual circumstances.

**WHISTLEBLOWING PROCEDURE**

We have implemented a whistleblowing procedure that allows employees to report cases of discrimination, ethical breaches, and other forms of misconduct. We provide a safe and confidential communication channel – naruszenia@rawlplug.com – through which every report is carefully reviewed and subject to appropriate corrective actions. Our objective is to build a transparent and accountable organisation where every voice is heard.

**CHALLENGES AND OBJECTIVES**

Despite the actions taken, we recognise that promoting equality within the organisation is a continuous process that requires ongoing monitoring and improvement. Our aim is to create a work environment in which every employee has the opportunity to grow and participate in decision-making. We remain committed to eliminating inequalities and raising awareness across our workforce.

**FREEDOM OF ASSOCIATION**

At Koelner Rawlplug IP sp. z o.o. in Łańcut, two trade unions are active:

- Company Branch of the Independent and Self-Governing Trade Union "Solidarity" – number of members: 66
- Intercompany Organisation of the Electromechanical Industry Trade Union – number of members: 98

**NUMBER OF WOMEN IN THE ORGANISATION BY COUNTRY**

	TOTAL	WOMEN
Poland	1,584	503
Vietnam	187	52
Thailand	28	13
Czech Republic	27	5
India	10	2
South Africa	6	2
China	5	4
Lithuania	14	4
Hungary	88	30
Germany	1	0
United Arab Emirates	25	1
Sweden	3	1
Singapore	13	2
Ukraine	85	30
Russia	45	12
Australia	7	1
Türkiye	10	1
France	24	8
Ireland	45	8
Slovakia	7	1
Italy	8	2
Portugal and Spain	14	3
United Kingdom	46	15

# Employment security

## REMUNERATION AND PAY EQUITY

Rawlplug's remuneration policy is based on internal regulations, under which pay is aligned with the position, scope of responsibilities, and the employee's competencies. These principles are detailed in the Employee Remuneration Regulations, while additional employment-related matters – including working time and cooperation with employee representatives – are specified in the Work Regulations. Employment conditions, remuneration, and social benefits are governed by appropriate internal documents, ensuring transparency and consistency in Rawlplug's HR policy.

We place strong emphasis on full compliance with legal requirements regarding pay, additional benefits, pay equity, and minimum wage. Our priority is to ensure fair and legally compliant employment conditions for all employees in accordance with labour law and the labour code. We provide our employees with detailed information about their pay to ensure transparency and clarity regarding this aspect of their work.

## GENDER PAY GAP

Monitoring and reducing the gender pay gap have become key objectives for organisations committed to promoting gender equality in the workplace. Rawlplug has focused its analysis on the key companies with the largest number of employees: Rawlplug S.A. in Wrocław and Koelner Rawlplug IP sp. z o.o. branches in Wrocław and Łańcut.

The observed pay gap between men and women results from the specific nature of the industry in which we operate. Our operations require certain technical skills, experience, and physical strength, which are often necessary for some of the key positions in our company.

In our industry, particularly in roles related to production, warehousing, and logistics, physical work plays a significant role. Men often perform tasks that demand greater physical strength, which contributes to assigning higher competency levels in those areas. Women also hold key positions in these same areas; however, due to traditional social role divisions, men tend to take on more physically demanding roles in organisations of this type.

Given the specifics of our industry, professional experience and many years of working in more demanding conditions – often involving business travel, fieldwork, or night shifts – are naturally associated with higher remuneration. In such cases, men who have spent many years developing their careers in physically demanding roles may have a competency advantage based on experience.

While we strive to promote gender equality across various areas of our business, understanding this difference is essential in the context of our industry. This differentiation is not a result of discrimination, but rather stems from the nature of specific roles and physical demands, which still, to some extent, shape the distribution of competencies and remuneration in this sector.

## GENDER PAY GAP BETWEEN WOMEN AND MEN AMOUNTED TO:



**18.17%** RAWLPLUG S.A. WROCŁAW

**17.69%** KOELNER RAWLPLUG IP SP. Z O.O. O/WROCŁAW

**4.52%** KOELNER RAWLPLUG IP SP. Z O.O. O/ŁAŃCUT

Nevertheless, we are continuously striving to ensure equal opportunities, particularly through initiatives aimed at developing women's competencies and promoting equality in access to managerial positions and career development.

The following formula was used to calculate the indicator:

$$K = \frac{M - K}{M} \times 100\%$$

where:

- X** gender pay gap value
- M** gross remuneration rate for men
- K** gross remuneration rate for women

## WORKING TIME

We respect our employees' working time as one of the fundamental principles of our organisation. We understand that employees' time is a valuable resource that contributes to our success and development.

- We set and observe clear working hours, agreed with employees in accordance with applicable laws and organisational rules.
- We ensure that employees have sufficient time to rest and take care of themselves, in line with applicable labour laws and industry regulations.
- If work is required outside of standard hours, we are committed to providing appropriate compensation or time off in accordance with applicable regulations. Employees are encouraged to maintain a work-life balance, and any overtime should be exceptional and agreed with their supervisor.
- We strive to maintain a high level of awareness regarding the importance of respecting working hours across the organisation. We conduct training sessions and educational campaigns to ensure employees are well informed about the rules and regulations governing working time.

Compliance with this Code of Ethics is the responsibility of all employees in our organisation. We are all responsible for maintaining an ethical approach to working time and treating it as a valuable resource. By acting in accordance with these principles, we contribute to harmony and efficiency within the organisation, as well as to the satisfaction and well-being of our employees.

# Recruitment and development

## FORCED LABOUR AND CHILD LABOUR

Our organisation is guided by one fundamental principle that underpins our corporate culture and drives our actions: the firm and consistent opposition to forced labour and child labour. This principle not only defines our operations but also forms an integral part of our identity as a responsible employer and community partner.

## PREVENTION OF FORCED LABOUR

Forced labour is strictly prohibited in our organisation. We comply not only with applicable laws but also implement higher ethical standards that reflect our social responsibility. No one should be forced to work under threat, coercion, or any form of slavery. We support individual freedom and respect fundamental human rights. Our HR policy is grounded in the respect for every employee's dignity.

## PREVENTION OF CHILD LABOUR

Hiring children and individuals under the age of 15 is strictly prohibited in our organisation, regardless of the circumstances. We consider this a key element of protecting the youngest members of society. We comply with both national and international regulations regarding the minimum age of employment and carefully monitor our recruitment process to prevent the hiring of underage individuals. We are committed to promoting these principles not only within our own organisation but also among our suppliers, business partners, and the communities in which we operate. These rules are set out in the "Rawlplug Code of Business Ethics."

**At Rawlplug, we implement solutions that make us an attractive employer for both experienced professionals and those just beginning their career journey.**

## CAREER PATH AND DEVELOPMENT

Each position at Rawlplug has a clearly defined career path available to new employees. We offer development opportunities at every stage of one's career, based on practical on-the-job learning, knowledge sharing with experienced colleagues, and participation in specialised training. Our organisation includes employees with over 30 years of service, whose stories are proof of the extensive development opportunities available at Rawlplug. Competency development is not limited to training but also includes participation in international projects. We cooperate with leading research centres and global experts to create innovations, enabling us to continuously expand our horizons and strengthen our capabilities.

## EMPLOYEE REFERRAL PROGRAMME

At Rawlplug, we offer a referral programme that allows employees to receive additional compensation for recommending a candidate who successfully fills an open position. This is a great way to reward employee engagement in attracting valuable talent to our team.

## EMPLOYEE IDEAS

In 2024, a total of 28 employee ideas were submitted. During the initial verification stage, 7 ideas were rejected. Out of the remaining 21, 20 were accepted and forwarded for implementation.

## INTERNSHIPS, TRAINEESHIPS, AND TRAINING

In 2024, Rawlplug S.A. based in Wrocław offered young people from around the world the opportunity to complete internships, giving them a chance to gain valuable professional experience. Our managers fully understand the importance of acquiring practical skills from experts in the field, which is why they are always open to cooperation with schools and universities.

Operating sinker EDM machines in the production of parts and components for injection moulds and other machinery, 3D modelling, participation in production testing – these are just some of the tasks awaiting students and interns taking part in the Rawlplug internship programme.

## RECRUITMENT PROCEDURE

At Rawlplug, we follow a clearly defined recruitment procedure that precisely outlines how vacancies are filled. In addition to external recruitment, we also run internal recruitment processes, giving our employees the opportunity for promotion or a change in career path.

According to our recruitment policy, managers are not permitted to block employees from participating in recruitment processes or to prevent them from changing departments or being promoted. Moreover, employees have the opportunity to change their role not only through vertical promotion, but also through so-called "requalification" – i.e. by changing their position or department, thereby expanding their development opportunities.



# Training activities

**Our training programme includes both standard and onboarding courses for all employees, as well as more advanced specialist training for individuals with higher qualifications.**

Every employee has the opportunity to request training, and such needs are then taken into account in the organisation's training plan. In addition, employees have access to a series of onboarding courses available on the e-learning platform academy.rawlplug.com. They can also participate in product and installation training sessions organised by the Rawlplug Academy, delivered both in person and via webinars.

ESRS  
S1 13

## RAWLPLUG

### WROCLAW

#### TRAINING / INTERNSHIPS / TRAINEESHIPS

Number of completed training courses	40
Number of completed internships	25
Number of completed traineeships	3
<b>TOTAL</b>	<b>68</b>

#### NUMBER OF TRAINED EMPLOYEES

#### MANDATORY TRAINING / CERTIFICATIONS

EP training	25
Overhead crane training	1
Forklift training IWJO and IIWJO	22
Basic supported access training	9
IATA DGR	1
IMDG	1

#### ONBOARDING TRAINING

Introductory training	124
Induction training	41
Code of Ethics training	124
ESG training within the organisation	124

#### INTERNAL TRAINING

Laboratory Team – teamwork training	5
MSP Team – leadership training	3
Operation of Wittmann Battenfeld injection moulding machines	10

#### NUMBER OF TRAINED EMPLOYEES

#### EXTERNAL TRAININGS

Forklifts – safe working practices	1
Carbon footprint of an organisation and its products	2
ARBURG Technology Days 2024	2
Electromagnetic compatibility (EMC) – physical phenomena, design principles, laboratory testing, legal requirements	1
How to connect humans with the working environment	1
Comprehensive PCB design training programme	2
Supervision and calibration of measuring equipment	1
Process Management Academy – Process modelling	3
Process Management Academy – Process optimisation	3
Process Management Academy – The leader's role in process management	3
SolidWorks PLASTICS	3
SCIP database – obligation to report articles containing SVHC substances	1
RoHS II Directive	1
Modern health and safety solutions	1
SMED – reducing changeover times	1
WITTMANN Group Competence Days 2024: We live molding	9
DAFA – photovoltaic systems on flat roofs	2
Thermal analysis: DSC, TGA, and STA with elements of FTIR	3
Sales Director	1
Journey through customs, taxation, and law in international trade	1
Customs tariff – practical workshop	1
Design and operation of technical equipment used in explosive atmospheres (requirements of the ATEX Directive 2014/34/EU)	2
CBAM – Carbon Border Adjustment Mechanism. New obligations for importers. Transitional period reporting	1
BDO – key issues related to the Waste Database	1
New EU ecodesign regulations – how to prepare your company	1
Training: Managing employees and collaborators in practice – the art of persuasion	1
ISO 27001 + ISO 9001 + ISO 14001 + ISO 45001 – Internal Auditor and Management Representative course	1



## KOLENER RAWLPLUG IP

### WROCŁAW

#### TRAINING / INTERNSHIPS / TRAINEESHIPS

Number of completed training courses	40
Number of completed internships	25
Number of completed traineeships	3
<b>TOTAL</b>	<b>68</b>

NUMBER OF TRAINED EMPLOYEES

#### ONBOARDING TRAININGS

Introductory training	23
Induction training	3
Code of Ethics awareness training	23
ESG awareness training within the organisation	23

NUMBER OF TRAINED EMPLOYEES

#### EXTERNAL TRAININGS

Labour law after recent amendments – clarification of uncertainties arising from the latest legal changes	1
49th National Labour Law Congress	1
Account activation for the service <a href="https://frontendmasters.com/">https://frontendmasters.com/</a>	1
Lead Auditor for Information Security Management System – ISO 27001	1
MDR – Practical approach to tax scheme reporting	1
Penetration testing: attacking and defending IT systems	1
Online training: Minimum Corporate Income Tax	1
Changes in IFRS (International Financial Reporting Standards)	1
Online training: Property tax – planned changes from 2025	2
Methodology for preparing taxonomy disclosures – how to prepare for 2024 reporting	1
Online training: Global minimum tax – BEPS Pillar II	1
(taxation of multinational and large domestic groups in the EU)	1
Annual Report Academy 2024	1
Business activity in SEZ (Special Economic Zones)	1

## KOLENER RAWLPLUG IP

### ŁAŃCUT

#### TRAINING / INTERNSHIPS / TRAINEESHIPS

Number of completed training courses	25
Number of completed internships	5
Number of completed traineeships	0
<b>TOTAL</b>	<b>30</b>

NUMBER OF TRAINED EMPLOYEES

#### MANDATORY TRAININGS / CERTIFICATIONS

Overhead crane operator certification	12
Forklift operator certification	10
SEP electrical authorisation (issued by the Association of Polish Electricians)	1
Quality training	25
Training on changes to employee benefits and labour law	3
Training on tax updates and Employee Benefits Fund (for accounting teams)	3

#### ONBOARDING TRAININGS

Introductory training	24
Induction training	24
Code of Ethics awareness training	0
ESG training within the organisation	0

#### INTERNAL TRAININGS

85 training sessions covering internal procedures and work instructions, aimed at increasing awareness and reinforcing or refreshing key skills	1,355
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## R5PL

### KOŻUCHÓW

#### TRAINING / INTERNSHIPS / TRAINEESHIPS

Number of completed training courses	0
Number of completed internships	9
Number of completed traineeships	0
<b>TOTAL</b>	<b>9</b>

NUMBER OF TRAINED EMPLOYEES

#### MANDATORY TRAININGS / CERTIFICATIONS

First aid training	19
SEP electrical authorisation (energy sector certification)	12
WJO I – Forklift operator licence, Category I	1
WJO II – Forklift operator licence, Category II	40

#### ONBOARDING TRAININGS

Introductory training	219
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# Employee benefits

In 2024, Rawlplug employees in Poland had access to a broad range of benefits – including medical care and financial support.

In addition to standard benefits, employees could also take advantage of various attractive options, such as:

- tickets to sporting events, including matches of teams sponsored by Rawlplug
- tickets to cultural events
- offers for children, such as Children’s Day activities
- packages for participation in sports events
- team-building and celebratory meetings

The total amount allocated to employee benefits in the Polish branches was PLN 3,277,599.18. In addition, the company allocated PLN 68,208.91 to support internal initiatives in the Wrocław branches of Rawlplug S.A. and Koelner Rawlplug IP sp. z o.o., including:

- International Women’s Day
- Work Anniversaries 2024
- Easter at Rawlplug
- Pink October 2024 – women’s educational session
- Kindness Day at Rawlplug
- Saint Nicholas Day for the sales teams
- MOVEMBER – educational session for men

MOUNT ALLOCATED TO  
EMPLOYEE BENEFITS IN  
POLISH BRANCHES

**3,277,599** PLN



## NUMBER OF EMPLOYEES WHO USED BENEFITS BY COMPANY BRANCH IN POLAND

	RAWLPLUG WROCLAW	KOELNER RAWLPLUG IP WROCLAW	ŁAŃCUT	R5PL KOZUCHÓW
„Pali się” theatre tickets	200	0	0	0
Holiday benefits	394	50	564	0
Emergency financial aid	6	3	9	0
Multisport card	385	133	62	21
“Wczasy pod gruszą” holiday benefit	93	17	547	0
Runmageddon	37	3	0	1
Fitness room rental	60	0	0	0
Corporate Charity Run	27	3	0	0
Fat Thursday celebration	800	200	0	50
Luxmed (employee + family)	280	72	0	8
Pink box (feminine hygiene access) for all women				
Children’s Day	19	8	0	0
Children’s University	13	3	0	0
Christmas / employee gathering	all	all	526	200
Influenza vaccinations	44	23	0	0
Eyewear subsidy	35	9	18	0
St Nicholas Day celebration / festive gift packages	330	60	259	100
Meal subsidy*	4,554	920	1703	33

\* number of subsidised meals

# Occupational health and safety

## At Rawlplug, we strive to provide our employees with a safe and comfortable working environment.

Labour inspectors and the Occupational Health and Safety (OHS) Department regularly monitor working conditions and ensure compliance with applicable standards. The OHS management system is continuously reviewed and updated. All employees undergo mandatory OHS training in accordance with legal requirements. In addition, all essential OHS information is made available on the intranet, distributed via the RawlNews bulletin, and displayed on digital screens and noticeboards in each department.

Employees regularly participate in safety training and receive instructions on how to act in emergency situations. They are also encouraged to report potential hazards to their supervisors using various communication channels.

Every report is immediately analysed, and appropriate actions are taken.

## OHS MANAGEMENT AT RAWLPLUG

Rawlplug's goal is to create a healthy and safe working environment for our employees and to eliminate all workplace accidents.

The company operates an occupational health and safety (OHS) management system based on compliance with applicable legal regulations, including the Labour Code and OHS rules, as well as ISO 45001 standards.

The system also incorporates provisions from the Work Regulations and the General OHS Instructions, which apply to all employees and are adapted to local requirements depending on the place of business.



## OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT

All employees and collaborators are included in Rawlplug's occupational health and safety (OHS) management system.

At Rawlplug, the following actions are implemented as part of OHS management:

- setting and pursuing OHS objectives aimed at increasing safety awareness among both management and employees;
- regularly conducting OHS audits and inspections at the headquarters and company branches;
- identifying potential hazards and updating occupational risk assessments;
- reducing risks and implementing preventive measures;
- organising regular training sessions and educational workshops on OHS.

Work-related hazards that may lead to injury have been identified in cooperation with selected employees, based on accident analysis and internal change management processes. After each accident or near miss, the risk assessment sheet is reviewed and updated. Moreover, after any safety-related event, a thorough incident analysis is performed in consultation with employees.

Displays showing workplace accident statistics are installed throughout our facilities. Thanks to our ongoing efforts, the number of incidents remains low. We continue to work on increasing employee awareness regarding health protection and workplace safety, in order to minimise the number of potential accidents.

Employees are most often exposed to health risks related to noise at their workstations. We minimise noise in production areas by providing personal protective equipment and introducing machine improvements that reduce noise levels. We are replacing lighting in production halls and implementing newer, safer production technologies. We consistently maintain our occupational health and safety management system in line with the international ISO 45001 standard.

IN 2024 24 ACCIDENTS WERE RECORDED CLASSIFIED AS MINOR/SERIOUS	<b>23</b>	MINOR ACCIDENTS
	<b>1</b>	MAJOR ACCIDENTS

## RAWLPLUG

### WROCŁAW

EMPLOYEE HEALTH & SAFETY DATA	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Number of fatal accidents at work	3	3	
Number of serious workplace accidents	0	0	
Number of minor workplace accidents	0	0	
Total number of individuals affected	3	3	
Total number of individuals affected	6		
<b>DAYS LOST DUE TO WORKPLACE ACCIDENTS</b>			
Number of lost working days	52	248	300
Total number of scheduled working hours for all employees	403,608	885,528	1,289,136
<b>SEVERE ACCIDENT INDEX</b>			
Number of days lost due to accidents	0	0	0
Number of accidents	0	0	0
<b>ABSENCE INDEX</b>			
Number of absence days related to accidents	92	278	370
Total number of scheduled working hours for all employees	403,608	885,528	1,289,136
<b>OCCUPATIONAL DISEASE INDEX</b>			
Number of cases of occupational diseases	0	0	0
Total number of scheduled working hours for all employees	0	0	0
<b>FREQUENCY RATE</b>			
*RATE = (Number of accidents / Number of employees) × 1,000	9.45		
<b>SEVERITY RATE</b>			
*RATE = Number of lost workdays / Number of accidents	61.67		

## KOLENER RAWLPLUG IP

### WROCŁAW

EMPLOYEE HEALTH & SAFETY DATA	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Number of fatal accidents at work	0	1	
Number of serious workplace accidents	0	0	
Number of minor workplace accidents	0	0	
Total number of individuals affected	0	1	
Total number of individuals affected	1		
<b>DAYS LOST DUE TO WORKPLACE ACCIDENTS</b>			
Number of lost working days	0	11	11
Total number of scheduled working hours for all employees	104,416	82,328	186,744
<b>SEVERE ACCIDENT INDEX</b>			
Number of days lost due to accidents	0	0	0
Number of accidents	0	0	0
<b>ABSENCE INDEX</b>			
Number of absence days related to accidents	0	15	11
Total number of scheduled working hours for all employees	104,416	82,328	186,744
<b>OCCUPATIONAL DISEASE INDEX</b>			
Number of cases of occupational diseases	0	0	0
Total number of scheduled working hours for all employees	0	0	0
<b>FREQUENCY RATE</b>			
*RATE = (Number of accidents / Number of employees) × 1,000	10.75		
<b>SEVERITY RATE</b>			
*RATE = Number of lost workdays / Number of accidents	15		

## KOLENER RAWLPLUG IP

### ŁAŃCUT

EMPLOYEE HEALTH & SAFETY DATA	NUMBER OF EMPLOYEES		
	WOMEN	MEN	TOTAL
Number of fatal accidents at work	1	6	
Number of serious workplace accidents	0	0	
Number of minor workplace accidents	0	0	
Total number of individuals affected	1	6	
Total number of individuals affected	7		
<b>DAYS LOST DUE TO WORKPLACE ACCIDENTS</b>			
Number of lost working days	10	869	879
Total number of scheduled working hours for all employees	20,820	896,752	917,572
<b>SEVERE ACCIDENT INDEX</b>			
Number of days lost due to accidents	0	0	0
Number of accidents	0	0	0
<b>ABSENCE INDEX</b>			
Number of absence days related to accidents	10	869	
Total number of scheduled working hours for all employees	208208	896752	
<b>OCCUPATIONAL DISEASE INDEX</b>			
Number of cases of occupational diseases	0	0	0
Total number of scheduled working hours for all employees	0	0	0
<b>FREQUENCY RATE</b>			
*RATE = (Number of accidents / Number of employees) × 1,000			13.18
<b>SEVERITY RATE</b>			
*RATE = Number of lost workdays / Number of accidents			125.57

## RAWLPLUG VIETNAM

### BINH DUONG

EMPLOYEE HEALTH & SAFETY DATA	NUMBER OF EMPLOYEES	
	WOMEN	MEN
Number of fatal accidents at work	0	5
Number of serious workplace accidents	0	0
Number of minor workplace accidents	0	1
Total number of individuals affected	0	4
Total number of individuals affected	5	

## RAWLPLUG THAILAND

### BANGKOK

EMPLOYEE HEALTH & SAFETY DATA	NUMBER OF EMPLOYEES	
	WOMEN	MEN
Number of fatal accidents at work	0	5
Number of serious workplace accidents	0	0
Number of minor workplace accidents	0	0
Total number of individuals affected	0	5
Total number of individuals affected	5	

**WE TRAIN TO PREVENT**

**FIRST AID TRAINING**

At the turn of November and December 2024, we held our first series of first aid training sessions at Rawlplug S.A.'s headquarters in Wrocław. A total of 33 employees participated.

The training placed a strong emphasis on hands-on practice. Participants worked with adult and infant manikins, a training defibrillator, and a Heimlich manoeuvre vest.

All equipment was purchased this year as part of the EHS Department's training resources, with the aim of reaching as many employees as possible through regular training. This initiative is designed to strengthen the sense of safety during everyday work duties.

In addition to practising rescue techniques on training devices, we developed a range of simulation scenarios that allowed participants to experience realistic emergency situations. These scenarios helped introduce the kind of stress that typically accompanies life-threatening situations—an essential element we wanted employees to become familiar with



**FIRE SAFETY EQUIPMENT TRAINING**

On 16 and 17 December 2024, fire safety equipment training sessions were held at Rawlplug S.A.'s headquarters in Wrocław. A total of 34 employees took part.

The training consisted of two parts: a theoretical module explaining the causes of fires and their consequences, and a practical module in which participants faced live fire simulations. For training purposes, a special tent was set up on company grounds and filled with smoke to simulate a burning corridor, enabling participants to experience the conditions of an emergency evacuation.

Subsequent exercises focused on the correct use of handheld firefighting equipment, including fire extinguishers and fire blankets on burning objects. Participants also practised proper deployment of fire hoses connected to hydrants located throughout the facility.

The combination of theory and practice helped participants become more familiar with firefighting equipment, which may help prevent or significantly reduce the impact of fire-related incidents in the future.

Further training cycles are planned for 2025, with the aim of preparing as many employees as possible to provide assistance, not only at work but also in everyday life.



# Comfort and modern solutions

**At Rawlplug, we strive to ensure that our employees see the company as a place that supports their development and provides a friendly environment for their everyday work.**

We prioritise comfortable working conditions, including modern infrastructure, workplace amenities, and efficient information flow.

## WORKSTATION PACKAGE

Every employee—whether in production or in the office—is provided with an ergonomic workstation and complete workstation equipment. We also offer a marked transport fleet, 24/7 IT support enabling remote work for office staff, as well as access to car and bicycle parking. All these amenities are tailored to the individual needs of our employees.

## EMPLOYEE IDEAS

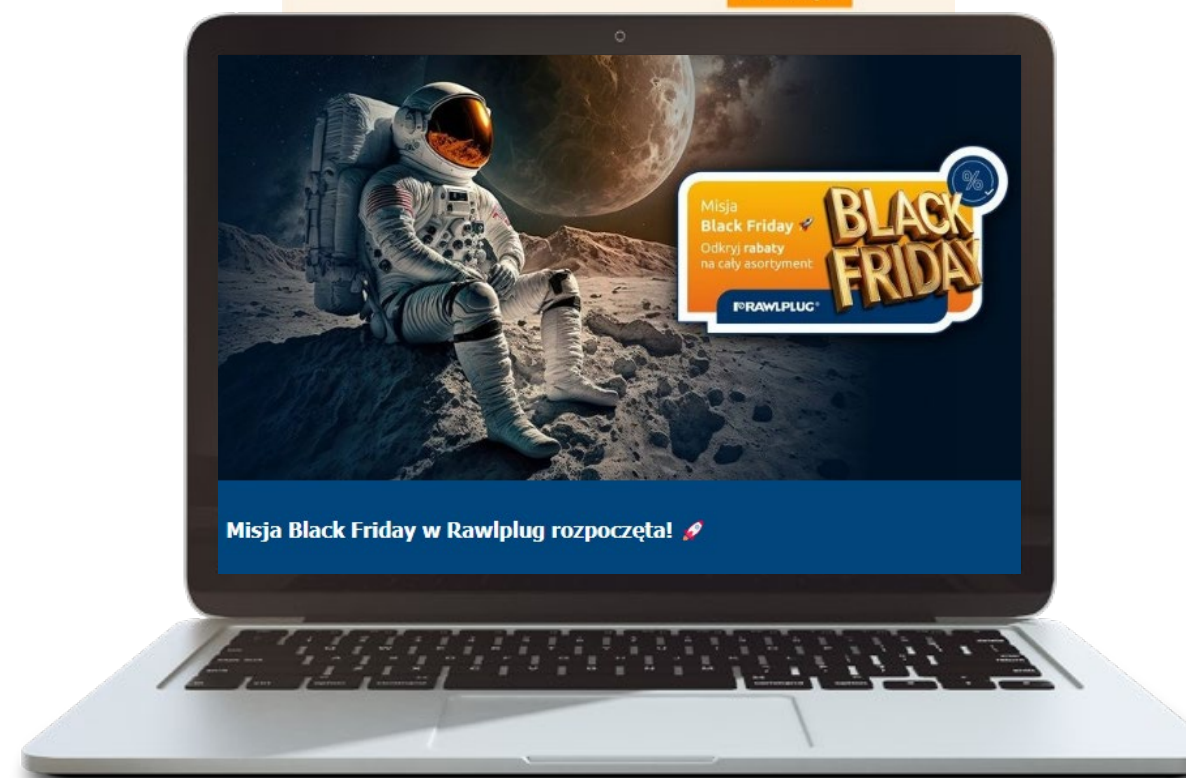
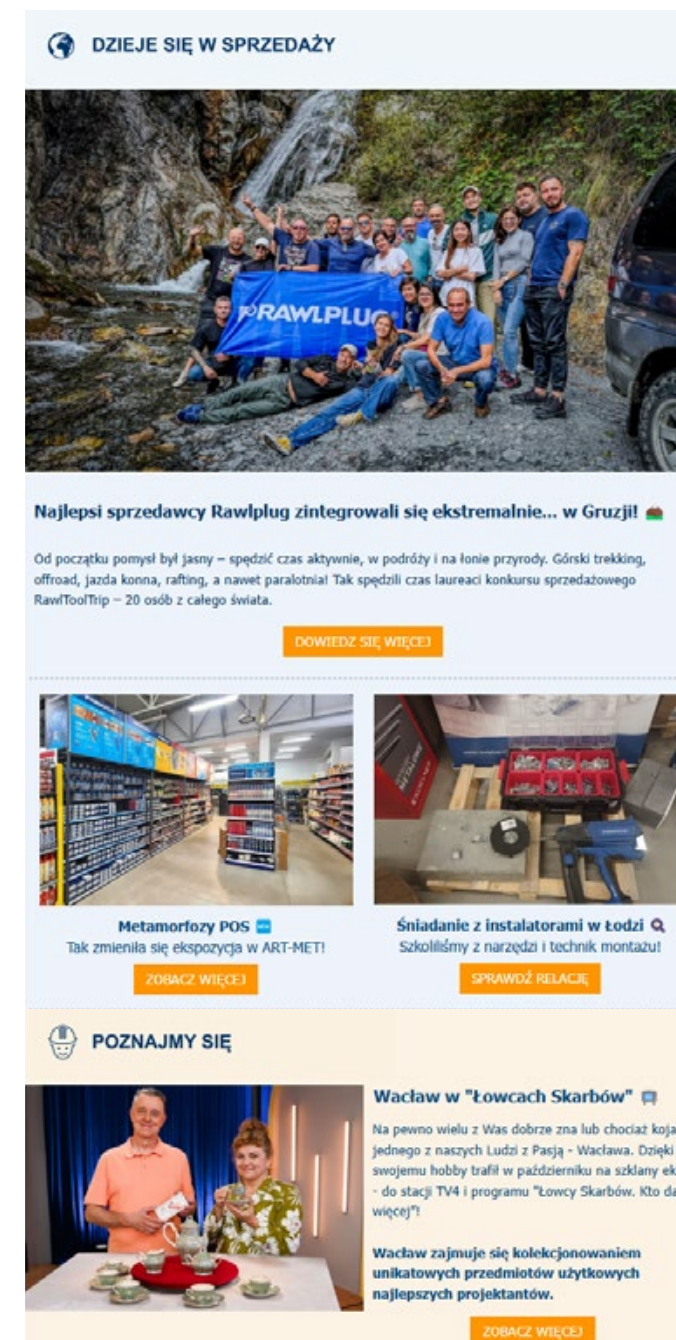
At our Wrocław headquarters, we run a comprehensive employee ideas programme that allows staff to submit proposals for implementation across various departments. All ideas are carefully evaluated, and authors of the most innovative solutions are rewarded with financial bonuses.

## STAFF CANTEEN

Both of our Polish sites – the Rawlplug S.A. headquarters in Wrocław and the Koelner Rawlplug IP sp. z o.o. branch in Łańcut – include staff canteens offering a comfortable environment for breaks and an extensive selection of subsidised meals, including vegetarian options.

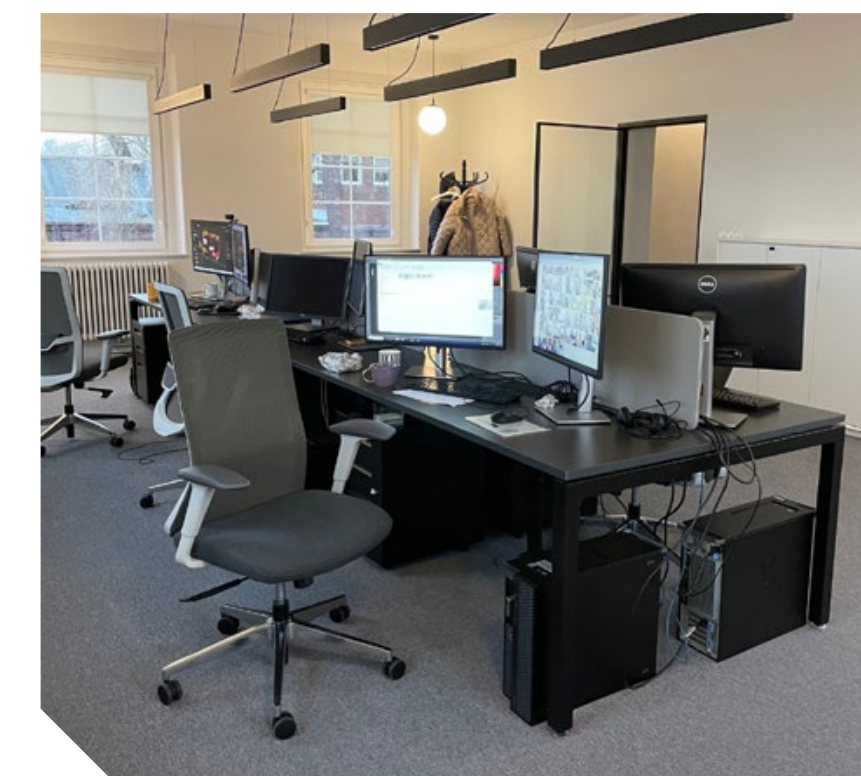
## ACCESS TO INFORMATION

At Rawlplug, we ensure that every employee has easy access to information. We make every effort to ensure that key messages reach everyone as quickly and conveniently as possible. Our internal communication is supported by various channels, including the daily RawlNews email updates, the periodic RawlYouMuch newsletter, digital information displays in canteens and changing rooms, social media, and notice boards placed in strategic areas of our sites. We also regularly organise meetings, both local and global, as we believe that no form of communication can replace direct conversation.



## NEW OFFICE INVESTMENT

Since December 2024, employees at Rawlplug S.A.'s Wrocław headquarters have been able to enjoy new office spaces in the renovated building known as the "Old Head Office". The revitalised, spacious interiors have significantly improved working conditions at around 100 workstations, providing a modern and comfortable environment for teams in Product Management, Strategic Marketing, Export, and Customer Service.



# Work – life balance

## At Rawlplug, we strive to support our employees in balancing their professional and personal lives.

We are committed to the well-being of our employees, recognising its significant impact on effectiveness, job satisfaction, and the overall work-life balance. Through the available online tools, we can highlight several key areas where we support the mental and physical health of our team.

### RAWLPLUG ACADEMY E-LEARNING PLATFORM

We provide access to a variety of training programmes that not only develop professional skills but also address aspects related to work-life balance. Employees have the opportunity to access courses independently, helping them maintain effective work organisation.

### FLEXIBLE WORKING HOURS AND REMOTE WORK OPTIONS

Thanks to modern technological solutions, Rawlplug employees can benefit from flexible working hours and the option to work remotely, giving them greater control over their work-life balance. We also support initiatives promoting a healthy lifestyle, such as running programmes and subsidies for exercise activities, encouraging employees to engage in physical activity.

### FIT GROUP PERSONAL TRAINING

This initiative brought employees together for regular training sessions under the guidance of a personal trainer. The meetings also provided an opportunity for colleagues to socialise outside the office. Over 30 people took part in this initiative.

### CYCLING CAMPAIGN

The company strongly promotes cycling, providing education and necessary support to cyclists. In 2024, the bicycle shelter was renovated, increasing the number of bike racks and equipping it with professional tools for bike repairs.

### RUNMAGEDDON

Rawlplug's team participated in the annual obstacle race for the fourth consecutive year. This time, our group of competitors included 41 participants who conquered a 6-kilometre course with 30 obstacles.



### CORPORATE RUN

In the annual charity event, Rawlplug relay teams have become almost a tradition. In 2024, a total of 30 people passed the baton along the racecourse, with several others volunteering along the route.



### SUPPORT PROGRAMMES FOR FAMILIES

We recognise the importance of supporting employees who balance their professional lives with family responsibilities. That is why we offer flexible working hours, including reduced working hours for women returning from maternity leave, as well as remote work options, allowing for better management of family duties.

### TEAM BUILDING MEETINGS AND SOCIAL INITIATIVES FOR EMPLOYEES

- **INTERNATIONAL WOMEN'S DAY AT RAWLPLUG**  
On March 8th, we celebrated International Women's Day at Rawlplug. The women working in our company received a beautiful rose and well-wishes from the male members of the team.
- **KINDNESS DAY AT RAWLPLUG**  
As a long-standing tradition, the annual selection of the most friendly individuals within the organisation took place. The aim of this initiative is to promote a culture of kindness and mutual respect in the workplace. The annual voting not only highlights those who support others and create a positive atmosphere, but also inspires all employees to foster a friendly working environment.
- **FAT THURSDAY (DOUGHNUTS DAY)**  
Every year, on Fat Thursday, each employee at Rawlplug's Polish offices receives a sweet doughnut. This small but symbolic gesture aligns with our organisational culture, strengthens the sense of community, and adds a special touch to the day.

- CHILDREN'S DAY AT RAWLPLUG**  
 To celebrate Children's Day, we organised a contest at our Wrocław headquarters titled "Celebrate Children's Day with Rawlplug". Employees' children submitted artistic works in any style on the theme "Rawlplug Dream Factory – What is your dream company? What does it look like? What does it produce?" A total of 27 entries were submitted and evaluated in three age categories: up to 6 years; 7–10 years; and 11–15 years. The prize was a trip to the Planetarium at the Silesian Science Park and to Legendia – Silesian Amusement Park, which took place on 15 June 2024. Twenty-one children, accompanied by their guardians, took part in the trip.
- FAMILY PICNIC AT R5PL KOŻUCHÓW**  
 On 31 August 2024, a family picnic was held for R5PL employees and their families, with around 150 participants. The event provided an opportunity to socialise in a friendly atmosphere, with music and numerous attractions such as family games and activities. Both children and adults could take part in prize competitions, and the event featured carefully prepared catering. It was a great opportunity to spend quality time together and strengthen relationships among employees.

# Health and well-being Initiatives

**A Healthy Rawlplug Means Healthy Employees. At Rawlplug, in addition to co-financing private health-care packages through LuxMed, employees had the opportunity to take part in various health-focused initiatives organised throughout the year.**

These activities are regularly planned to promote awareness of the importance of health and to encourage responsible preventative care.

## CANCER PREVENTION FOR WOMEN AND MEN

In-person workshops focused on cancer prevention.

## "MOVEMBER" & „PINK OCTOBER"

On 15 November 2024, a cancer prevention workshop was held at the Rawlplug S.A. headquarters in Wrocław. Employees had the opportunity to learn how to perform breast and testicular self-examinations using specialised medical phantoms, as well as take part in discussions on cancer prevention. The session also offered a chance to ask questions and receive expert advice from professionals in the field. A total of 31 employees participated in the initiative.

## SEASONAL FLU IMMUNISATION

In October, on the premises of the Rawlplug S.A. headquarters in Wrocław and during working hours, we organised group flu vaccinations. All Rawlplug employees were given the opportunity to take advantage of this preventative health measure, with 67 individuals choosing to participate.

## THE PINK BOX INITIATIVE

At Rawlplug, we continue our efforts to make our workplace modern, inclusive, and welcoming for all employees. We aim to create an environment that brings out the best in each of us - regardless of gender. As part of our broader Sustainability Strategy, we joined the nationwide initiative aimed at combating period poverty. Pink boxes filled with free sanitary products have been placed in every women's restroom across our Polish branches. From now on, all women at Rawlplug have access to these essential items in emergency situations - following the principle: take one if you need it. Leave one if you can spare it. Up to 250 women can benefit from this initiative every day.

ESRS	
51	14

Thanks to these and other initiatives, Rawlplug continues to foster an organisational culture where employee well-being is a top priority.



# Supporting sustainable development on a global scale

## RAWLPLUG VIETNAM

### HR ASIA: RAWLPLUG AMONG THE BEST EMPLOYERS IN ASIA

HR Asia – Best Companies to Work for in Asia is a prestigious programme that recognises organisations implementing best practices in people management and providing outstanding workplace culture. What makes this award particularly meaningful is that the winners are selected based on direct feedback from employees through anonymous surveys.

Our production facility in Vietnam plays a vital role in the Rawlplug Group’s global supply chain. Located in Binh Duong Province, the site spans 10.000 square metres and currently employs over 200 people. Rawlplug’s presence in Asia, however, extends beyond Vietnam. We are also increasingly active in Thailand and Singapore. In line with our Sustainability Strategy, we are committed to growing our business around local communities - placing strong emphasis on working conditions, safety, and environmental responsibility.



### RAWLPLUG VIETNAM ON THE PATH TO ISO-9001 – FIRST STAGE COMPLETED

Our production facility in Vietnam has successfully completed another audit. The positive assessment from the TÜV Vietnam Certification Body means that we can now proceed to the second stage of the certification process. Last year, we reported on the audit conducted at the Bau Bang site by the Certification Unit of the Building Research Institute. The audit confirmed that the Factory Production Control system at Rawlplug Vietnam meets all the requirements for the CPR (Construction Products Regulations) certification, ensuring stable production that maintains the declared performance characteristics. At that time, we announced our plan to further develop our quality management system to meet the certified ISO-9001 standard - and we are now executing that plan.



### PREPARATIONS FOR THE SMETA 4P AUDIT: SUSTAINABILITY AND ETHICAL PRACTICES

In August 2024, Rawlplug Vietnam (RVN) began the audit process as part of the SMETA 4P, which evaluates ethical practices, working conditions, environmental impact, and resource management.

As part of the audit preparations, training sessions were organised for the team to ensure full compliance with the required standards. The audit is scheduled to be completed, and the associated actions implemented, by mid-2025. Our goal is to continue developing in a way that prioritises environmental sustainability and adherence to the best ethical practices across our entire supply chain.



**FIRE SAFETY TRAINING – STRENGTHENING SAFETY AND TEAMWORK**

In October, Rawlplug Vietnam participated in fire safety competitions at the BW Bau Bang Industrial Park, co-organised with local companies.

A total of 27 businesses took part in the event, which aimed to improve safety procedures and provide teams with practical experience in handling emergency situations. Rawlplug Vietnam fielded a team of eight employees from HR, warehouse, production, and maintenance departments, led by a team leader who received recognition for her performance in the simulation. Additionally, two team members were individually awarded for their exceptional achievements during the competition.

This event highlighted the importance of regular training and collaboration between companies in the region. Participation in the competition not only enhanced operational readiness but also reinforced Rawlplug Vietnam’s commitment to safeguarding the health and well-being of its employees.



**CARING FOR THE HEALTH OF OUR EMPLOYEES**

As part of our CSR initiatives, Rawlplug Vietnam organised annual health check-ups on 12th October 2024 for 119 employees.

Additionally, a first aid training session was conducted for 10 employees, enhancing their skills in responding to emergency situations. These initiatives underscore our commitment to safeguarding the health and safety of our teams.



**COMMITMENT TO ENVIRONMENTAL PROTECTION**

As part of our sustainability efforts, Rawlplug Vietnam organised a tree planting campaign around the facility.

The initiative involved employees from the plant as well as cleaning staff. Together, more than 100 plants were planted, including periwinkle, papaya trees, chili peppers, Norfolk pine, and multiplex bamboo.

The aim of this initiative was not only to enhance the local environment but also to improve the aesthetic appeal of the facility’s surroundings and contribute to the health of our planet.



### SWIMMING COMPETITION IN BINH DUONG PROVINCE

As part of our efforts to support employee health, Rawlplug Vietnam participated in a swimming competition organised on 10th November 2024 for trade unions in Binh Duong Province.

The event saw the participation of 23 trade unions, with a total of 96 participants, including 30 women and 66 men. Rawlplug Vietnam was represented by three employees from the HR, warehouse, and production departments.

Results:

- Individual Award: won by a representative from the warehouse department.
- Team Award: recognition for the company for enthusiastic participation.

This event was an excellent opportunity to promote an active lifestyle and foster team integration.



### HEALTH INSURANCE FOR SENIORS

As part of our commitment to the local community, Rawlplug Vietnam (RVN) funded health insurance for 10 elderly individuals.

These individuals were previously without health insurance and faced difficulties in accessing medical care. This initiative was carried out in collaboration with Bau Bang Social Insurance. Thanks to RVN's support, these individuals now have access to essential healthcare, which is especially important for seniors who often struggle with age-related health issues. This project not only improves the quality of life for these individuals but also supports local efforts to provide medical care to the most vulnerable members of the community.



### SUPPORTING LOCAL COMMUNITIES

On 12th September 2024, Rawlplug Vietnam took part for the second time in an event aimed at supporting students facing difficult life circumstances in Binh Duong.

As part of this initiative, over 1.000 scholarships and donations were provided to children. Additionally, the company donated 50 million VND to support the education and development of children from underprivileged families. This event exemplifies Rawlplug's commitment to social initiatives focused on improving living and educational conditions in the region.



### PROMOTING LOCAL TRADITIONS AMONG EMPLOYEES

At Rawlplug Vietnam, cultivating local traditions and building positive relationships with employees are priorities that we actively pursue through specific actions.

During the Tết Nguyên Đán celebrations, the Vietnamese Lunar New Year, the company presented all employees with traditional gifts in the form of Lucky Money (Lì xì). Lucky Money is one of the most significant symbols of the New Year in Vietnam. It is a tradition of giving red envelopes filled with money, believed to bring luck, prosperity, and good fortune in the coming year. This gesture is deeply rooted in Vietnamese culture and serves as a sign of respect and good wishes for the recipients. This initiative not only highlights Rawlplug's commitment to promoting and respecting local traditions but also strengthens the atmosphere of mutual understanding and cooperation in our international work environment.



**DIVERSITY AND EQUALITY: INTERNATIONAL WOMEN'S DAY AND INTERNATIONAL MEN'S DAY**

At Rawlplug Vietnam, we celebrate both International Men's Day and International Women's Day, recognising every individual in our team as an integral part of the organisation. On these days, each of our employees receives a small gift as a token of appreciation and respect for their daily contributions to the development of the company.

These initiatives support a culture of mutual respect and equality, which are the foundations of our values linked to sustainable development. We believe that caring for our employees and promoting gender equality in the workplace are key to building a strong, integrated team.



**NEW YEAR GIFT GIVING IN VIETNAM**

In Vietnam, "New Year gift giving" is a tradition that holds significant meaning during the Tết Nguyên Đán celebrations, or the Vietnamese Lunar New Year, which typically falls at the turn of January and February.

This is the most important holiday in Vietnam, comparable to the Chinese New Year, and is associated with numerous rituals and customs aimed at ensuring prosperity for the year ahead. Gift giving is a symbol of respect and care for interpersonal relationships, both within families and in the professional context.

As part of the Vietnamese New Year celebrations, Rawlplug Vietnam organised a holiday gift distribution for all of its employees. This initiative was a gesture of care for the employees and a way to thank them for their dedication and hard work over the past year. Each employee received a gift package containing traditional Vietnamese products, symbolising prosperity, health, and happiness for the year ahead.



**YEAR END PARTY**

In February, Rawlplug Vietnam hosted its Year-End Party, where employees came together to celebrate the conclusion of the year, reflecting on achievements and successes. In line with the Vietnamese tradition of Tiệc Tất Niên, the event included a shared meal, team-building games, and the presentation of gifts to all participants. This annual initiative strengthens the bonds between employees, fosters an atmosphere of gratitude and recognition, and motivates the team for continued collaboration in the coming year. Approximately 200 employees participated in the event.



## RAWLPLUG PORTUGL

### RAWLPLUG & HELPO. SUPPORTING THE CONSTRUCTION OF A SCHOOL IN MOZAMBIQUE!

Education is the key to a better future. At Rawlplug, we believe that investing in the education of children and young people is of utmost importance. We aim not only to build solid structures but also to lay lasting foundations for the development of communities that need it most. That is why we are proud to have joined the initiative organized by HELPO, along with other business partners, to support the construction of new classrooms at the Murothone school in Mozambique. Thanks to this initiative, 652 students now have the opportunity to learn in more comfortable and conducive conditions.

This is not just a new space for acquiring knowledge – it’s also an opportunity for a better future, greater possibilities, and inspiration to pursue dreams. Children who previously learned in difficult conditions now have access to a proper learning environment, which will significantly enhance their development and daily comfort.

Local educational authorities have confirmed that, next year, Murothone School will be transformed into a primary school, offering education up to the 9th grade. This development will provide even more children in this region of Mozambique with access to a full and well-structured educational path, opening new opportunities for their future.

We are proud that Rawlplug has been actively supporting this initiative since last year, joining the ranks of companies that have made a tangible impact on the lives of hundreds of children. A special thank you goes out to our subsidiaries in Spain, Portugal, and Switzerland, whose commitment and support were crucial in making this project a reality.



### EDUCATION FOR CHILDREN IN OTHER PARTS OF THE WORLD

At Rawlplug, we believe that every child in Africa should have access to primary education and nutritious meals. That’s why our subsidiaries in Portugal and Spain are actively involved in initiatives aimed at providing financial support for nutritional programs, contributing to the improvement of living and learning conditions for the youngest members of society.



## RAWLPLUG IRELAND

### MAKE A WISH

Our Irish subsidiary actively supports the “Make-A-Wish” foundation – we have already helped fulfill several wishes.

Make-A-Wish Ireland has one simple goal – to grant the wishes of children with critical illnesses, bringing hope, strength, and happiness. Since 1992, the organization has granted over 3.350 wishes to courageous children across Ireland, with 214 wishes granted in 2024 alone. For a child, a fulfilled wish is pure magic, offering a respite from the daily routine, hospitals, doctors, and treatments. The foundation does not receive any government funding, relying mainly on the generosity of Irish society.



## RAWLPLUG LITHUANIA

### DONATION TO ASOCIACIJA LIUTAURO NAVICKO

Our Lithuanian subsidiary, UAB Koelner Vilnius, is actively involved in supporting the local community. As part of our commitment to promoting artistic education, we have made a donation to Asociacija Liutauro Navicko to support initiatives focused on vocal training and developing musical talents. This contribution helps create better opportunities for young artists and promotes the cultural development of the region.

## RAWLPLUG UNITED KINGDOM

### CRICKET TEAM SPONSORSHIP

As part of our commitment to community engagement, Rawlplug proudly supports local sports initiatives, including the sponsorship of a cricket team. These activities promote physical activity, social integration, and a healthy lifestyle among employees and local communities. Thanks to this support, the team has the opportunity to grow and thrive, while we also help inspire younger generations to get involved in sports.

### DONATION TO ST. PAUL'S (Toy Donation Initiative)

As part of our annual charity campaign, Rawlplug participated in a toy drive organized by St. Paul's Toy Donation. The goal of this initiative is to support children from underprivileged families by giving them access to toys that bring joy and foster development. We are proud to support this effort, helping children experience special moments, especially during the holiday season.

### DONATION TO POLLOK PANTRY

(Foodbank, Toy Bank, support for the local community)  
As part of our social responsibility efforts, Rawlplug regularly engages in charitable initiatives. One of the key activities in this area was a donation to Pollok Pantry, an organization that supports local communities by providing food, toys, and other essential supplies. This initiative aims to support families facing difficult life situations, especially during holiday seasons and times of crisis, while also helping run food banks that meet the basic nutritional needs of people affected by poverty.

# END USERS

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CUSTOMERS

---

PRODUCT INNOVATION, TRAINING AND TECHNICAL SUPPORT

---

MEETINGS AND COMMUNICATIONS WITH CUSTOMERS

---

BUSINESS PARTNERS

---

PROGRAMME BENEFICIARIES

---

# End users. Customers

## Customers

We are at our customers' disposal wherever, however, and whenever they want, focusing on their specific needs

offering a tailored and complementary range of solutions based on 4 pillars,

provided under brands matching individual segments and needs,

drawing enormous benefits from the common foundations available to every customer on our eRawlplug platform.

CONTRACTOR

DESIGNER

DISTRIBUTOR

DIY ENTHUSIAST

▶ PRODUCTS  
▶ SERVICES  
▶ SOFTWARE  
▶ TRAINING

▶ RAWLPLUG  
▶ KOELNER  
▶ MODECO  
▶ EXPERT

OUR CUSTOMER-CENTRIC OMNICHANNEL PLATFORM HELPS US SATISFY THE CUSTOMERS' THEY CONSIDER SUITABLE.

### ▶ eRawlplug

- Purchasing
- Promotions
- Customer panel
- Know-how
- Offers
- Guides
- Customisation
- Technology
- Finance
- News
- Communication
- Sustainability
- Supply chain
- Service
- People
- Corporation





# 1 CONTRACTOR

- SERVICE Delivery in 24 hours
- Multiple delivery and payment methods
- Pull-out tests
- SERVICES Technical assistance
- Power tool service
- Design calculations
- SOFTWARE EasyFix
- Resin calculator
- E-learning
- TRAININGS Webinars
- Practical trainings
- ERAWLPLUG
- FACEBOOK
- YOU TUBE
- RAWLERCOASTER PODCAST
- NEWSLETTER

# 2 DESIGNER

- SERVICE Delivery in 24 hours
- Multiple delivery and payment methods
- Pull-out tests
- SERVICES Technical assistance
- Power tool service
- Design calculations
- SOFTWARE EasyFix
- BIM
- E-learning
- TRAININGS Webinars
- Practical trainings
- ERAWLPLUG
- RAWLERCOASTER PODCAST

# 3 DISTRIBUTOR

- SERVICE Delivery in 24 hours
- Multiple delivery and payment methods
- POS design and delivery
- SERVICES Shop-in-shop
- Merchandising
- Technical assistance
- E-learning
- YOU TUBE Webinars
- Practical trainings
- ERAWLPLUG
- ADVERTISING CAMPAIGNS
- LINKEDIN
- YOU TUBE
- RAWLERCOASTER PODCAST
- NEWSLETTER

# 4 DIY ENTHUSIAST

- SERVICE Online advice via contact form
- TRAININGS Webinars
- ERAWLPLUG
- FACEBOOK
- YOU TUBE
- GUIDANCE CAMPAIGNS
- COMPETITIONS

# Product innovation, training and technical support



## 1 PRODUCTS

TOOLS	Power tools
	Power tools accessories
	Hand tools
	Direct fastening system
FASTENERS	Screws
	Wire products
	Wood connectors
	Ropes and chains
	Chemical anchors
FIXINGS	Mechanical anchors
	Lightweight Fixings
	Facades fixings
	Roofing fixings
	Sealants & Adhesives
BOLTS	

## 2 SERVICES

TECHNICAL SERVICES	Design calculations
	On-site tests
	Technical helpdesk
TOOL SERVICE	Tool service
	Tool fleet
	Tool configurator
POS	POS system
	Design & audit Merchandising
	POS offer

## 3 SOFTWARE

EASYFIX MODULES:	Anchors
	Concrete constructions
	Timber constructions
	Wind load calculations
BIM	Roads and bridges
	Product library
RESIN CALCULATOR	Revit plug-in

## 4 TRAINING

E-LEARNING		
WEBINARS		
PRACTICAL TRAINING		
RAWLPLUG ACADEMY CENTRES	Poland	Czech Republic
	Great Britain	Hungary
	France	Romania
	Italy	Sweden
	Portugal	India

# PRODUCTS

## 1 TOOLS

- Power tools
- Power tools accessories
- Hand tools
- Direct fastening system

## 2 FASTENERS

- Screws
- Wire products
- Wood connectors
- Ropes and chains

## 3 FIXINGS

- Chemical anchors
- Mechanical anchors
- Lightweight Fixings
- Facades fixings
- Roofing fixings
- Sealants & Adhesives

## 4 BOLTS



# SERVICES

## 1 TECHNICAL SERVICES

### DESIGN CALCULATIONS

Selection of fixings for each design, taking into account the specific conditions and structural assumptions.

### SITE TESTING

On-site strength testing of Rawlplug's products under real-life operating conditions along with a professional recommendation report.

### TECHNICAL ASSISTANCE

Comprehensive local support from engineers, provided for specific solutions on the project site.



## 2 POWER TOOL FLEET AND SERVICING

### POWER TOOL FLEET

Long-term (12/48-month) rental of power tools in custom configurations with full technical assistance and service support.

### POWER TOOL SERVICING

Warranty and post-warranty service. Efficient complaints handling, prompt equipment collection and delivery, provision of courtesy equipment.



## 3 POS SYSTEMS

### EXPOSURE OPTIMISATION

Audit, design and maintenance of effective product display taking into account individual needs and shop infrastructure.

### POS SOLUTIONS

Modular product display system with a complete product information system.

### MAINTENANCE AND MERCHANDISING

Continuous service to ensure effective sales and completeness of display over time.



# SOFTWARE

## 1 BIM RAWLPLUG

**AUTOMATIC IMPLEMENTATION OF MODELS AND TECHNICAL DRAWINGS OF RAWLPLUG'S FIXINGS**  
In the BIM/CAD design environment.  
Design tool created to support construction industry specialists in architectural, construction and structural design work.

## 2 EASYFIX RAWLPLUG

**FAST AND ACCURATE DESIGN CALCULATIONS.**  
Proprietary and free-of-charge application for design calculations, taking into account even the most specific requirements of individual construction investments. EasyFix modules, with everything to help you select the right fixings and optimise your purchase even more smoothly.

## 3 RESIN CALCULATOR

**FAST AND ROBUST BONDED ANCHOR CONSUMPTION CALCULATIONS SUPPORTED BY RESEARCH AND EXPERIENCE.**  
Tool designed to quickly calculate the number of bonded anchors cartridges depending on the rod type, hole diameter and anchorage depth.



# TRAINING

## 1 E-LEARNING COURSES

SEVERAL HUNDRED HOURS OF TRAINING, COVERING THREE THEMATIC AREAS  
Industry training, product training, and service training. Rules of choosing fixings and tools, software facilitating work with Rawlplug's products.



## 2 WEBINARS

OUR BEST EXPERTS' KNOW-HOW  
Converted into hundreds of hours of webinars, tailored to the team's business-related and professional needs. Informative and succinct meetings about the products and their applications.



## 3 LIVE IN-PERSON TRAINING

PROFESSIONAL TRAINING  
To improve technical expertise with regard to the application of Rawlplug's fixings and power tools. Selection of products to match specific applications and their installation in real-life working conditions.



## YOUTUBE RAWLPLUG ACADEMY

RAWLPLUG ACADEMY YOUTUBE CHANNEL  
Dozens of videos providing knowledge concerning fixings and tools in a nutshell. Step by Step, Rawlplug Academy, Rawlplug Power Tools, Testing with Rawlplug – hundreds of solutions for extensive, professional installation needs.

# Meetings and communications with customers

ESRS

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2

## POLAND

### FORUM 2024 CONGRESS – SUSTAINABILITY IN THE ROOFING INDUSTRY

On 12–13 January 2024, Rawlplug took part in the 3rd edition of the Dach Forum Congress and Trade Fair in Kielce, an event bringing together roofing industry leaders from eight countries. As a recommended supplier of Dach Holding 2023, Rawlplug showcased its innovative products, including PROCUT screws, a gas nailer, and power tools supporting sustainable production and energy efficiency in construction processes.

At the Rawlplug stand, visitors had the opportunity to test the products in action, enabling them to evaluate their performance and environmental impact thanks to advanced technologies that reduce energy and material consumption. The event also served as a platform

for exchanging knowledge on the challenges and opportunities of sustainable development in the roofing industry, emphasising the role of innovation in achieving more eco-friendly and efficient construction practices.

### PSB FAIR 2024 – INNOVATION AND PARTNERSHIP IN SUSTAINABLE DEVELOPMENT

During the 22nd edition of the PSB Fair in Kielce, Rawlplug once again reinforced its position as a responsible and innovative partner in the construction industry. The event, bringing together 360 partner companies and more than 305 suppliers, offered an excellent opportunity to present solutions supporting the development of sustainable construction and to foster long-term business relationships.

Our stand, with a distinctive e-commerce zone, focused on the digitisation of purchasing processes and the promotion of the eRawlplug platform – a tool enabling more efficient and environmentally friendly order management. E-commerce development is one of the key pillars of our sustainability strategy, helping reduce emissions associated with traditional logistics processes and supporting responsible resource management.

During the event, we were honoured with a prestigious award from the PSB Group, which was accepted on behalf of Rawlplug by Roman Czerwiński, the company's General Manager. This award confirms our consistent strategy in the area of sustainable development and innovation.

### 37TH ENERGETAB TRADE FAIR – INNOVATIONS FOR THE ENERGY SECTOR

On 17–19 September 2024, Rawlplug participated in the 37th International Power Industry Fair ENERGETAB in Bielsko-Biała, presenting its solutions for the energy and RES (renewable energy sources) sectors. Among 474 exhibitors, our stand was visited by more than 350 guests – from company owners to representatives of large retail networks.

We presented a wide range of fixings, power tools, and accessories, with particular interest focused on the SC40II gas nailer. The event provided an opportunity to exchange experiences and test our products that support professionals in their daily work.



**BUDMA – SUSTAINABLE CONSTRUCTION AND EDUCATION**

This year’s edition of the International Construction Fair BUDMA was held under the theme “Green Future of Construction”, highlighting the importance of innovation and sustainable technologies in the industry. Rawlplug actively participated in the event, focusing on solutions that support efficiency and durability in construction.

In the testing zone in Hall 8, visitors had the opportunity to personally try out our power tools, fastening systems, and advanced fixings such as R-TFIX façade connectors or RPP-MORTAR polyurethane bonding mortar. Such initiatives help promote energy-saving technologies and improve construction quality standards.

A key element of the event was the presence of Rawlplug Academy experts, who conducted technical consultations and training for contractors as well as future professionals – students and teachers of construction schools. The fair offered an excellent opportunity for knowledge exchange and raising industry standards.

Our involvement in BUDMA 2024 confirms Rawlplug’s long-standing commitment to innovative and sustainable construction, based on education, modern technologies, and high-quality fixing solutions.

**“CONTRACTOR OF THE YEAR” COMPETITION – SKILLS DEVELOPMENT AND COMMUNITY BUILDING**

Once again organised the “Contractor of the Year” competition, which attracted top professionals from across Poland. Participants tackled installation tasks requiring precision, technical skills, and knowledge of Rawlplug products. The key evaluation criteria included proper installation execution, process documentation,

and compliance with health and safety rules. The competition finals took place in Wrocław and included a visit to the production plant, workshops at the Rawlplug Academy, and a formal award ceremony. The three winners each received a Volkswagen Golf VIII 2.0 TDI for one year.

The competition is not only a contest, but also an opportunity for experience exchange, community integration, and the promotion of high working standards. Thanks to such initiatives, Rawlplug strengthens its relationship with contractors and highlights the importance of quality and innovation in the construction sector.



**GEORGIA**

**EXTREME TEAMBUILDING**

As part of the first-ever RawlToolTrip competition, the top 20 Rawlplug sales representatives from around the world took part in an extreme adventure in Georgia. Over the course of five days, participants from Poland, Thailand, Romania, Spain, and Portugal faced mountainous off-road routes, rafting, horseback riding, and paragliding.

This unique event not only rewarded the commitment of top-performing employees but also strengthened collaboration and integration within our international team. Shared challenges and activities fostered bonds and highlighted the importance of teamwork – a key pillar of Rawlplug’s culture.



## UNITED KINGDOM

### SCREWFIX LIVE 2024 TRADE SHOW – 105 YEARS OF INNOVATION

At the largest Screwfix Live trade show to date, held in Farnborough, Rawlplug UK celebrated its 105th anniversary by showcasing both historical and modern solutions. Among the exhibited products were the iconic Rawlnut and Rawlbolt fixings, alongside innovative PROCUT screws and eco-friendly Timber UNO plugs.

The fair welcomed 26.000 visitors – a 40% increase compared to previous editions. The Rawlplug stand, consistent with the brand's visual identity, drew attention with a broad assortment of fixings and power tools, as well as exclusive promotions and attractions for visitors.



## ESTONIA

### ARCHITECTURAL SEMINAR – INNOVATIONS IN FAÇADE DESIGN

On 13 November 2024, a seminar dedicated to modern façade solutions was held in Tallinn, organised in collaboration with Rockwool and Baunit. The event gathered 80 architects who had the opportunity to explore the topics of ventilated façades, ETICS systems, and innovative façade fixings.

Rawlplug presented its portfolio, including the EasyFix software supporting fixing design and façade optimisation. The meeting also offered a platform for experience sharing and fostering closer collaboration with architects, contributing to the development of industry standards. Due to strong interest, further editions are already planned.



## LITHUANIA

### FLAT ROOFS – RAWLPLUG EXPERTS AT LITHUANIAN CONFERENCE

In cooperation with three leading industry companies, Rawlplug organised a series of seminars across five cities in Lithuania, focusing on modern flat roof solutions. The event gathered 247 professionals, including architects, designers, project managers, and engineers.

The conference showcased innovative Rawlplug tools such as EasyFix and BIM, highlighting the importance of safety and durability in roofing systems. The event not only strengthened Rawlplug's position in the region but also provided a platform for building relationships with key decision-makers already at the investment design stage.



## INDIA

### GROWTH AND COLLABORATION IN DELHI AND MUMBAI

During a two-week visit to India, Rawlplug representatives held 15 meetings with strategic clients, focusing on relationship development and gaining insight into local needs. The dynamic growth of infrastructure in India means that high-quality Rawlplug solutions play a vital role in the execution of new construction projects.

Meetings and training sessions conducted by our experts provided an opportunity to present power tools, roofing and façade fixings, and to strengthen cooperation with local partners. Strong relationships and the openness of the Indian market confirm the strategic importance of Rawlplug India within the company's global structure.



# Business partners

**The parties we consider particularly relevant to our operations are professional associations and other bodies representing the interest of construction companies. We understand how important they are and what kind of work they do for us: they are the ones that help us to shape, grow, and protect the whole sector.**

Working closely with them gives us access to the knowledge about the latest changes and trends that take place or may potentially occur in individual sectors where Rawlplug operates, affecting our business decisions. On account of our knowledge and market experience, we are invited by acclaimed organisations and associations to become their members in order to share this knowledge and experience and to jointly guide the industry along specific vectors, determining its further progress.



- UNITED KINGDOM**
  - CFA Construction Fixing Association | Trade association for manufacturers of construction fixings with significant UK presence.
  - BMF Builders Merchant Federation | Body which represents and protects the interest of merchants and suppliers operating in the construction industry.
- POLAND**
  - SSO Association for Thermal Insulation Systems | Industry organisation of leading Polish manufacturers of materials for external thermal insulation systems.
  - DAFA Association of Flat Roof and Facade Contractors | Organisation of contractors and manufacturing & supply companies operating in the flat roof and facade segment.
  - PZITB Polish Association of Fastener Manufacturers | Association of the largest producers in the Polish fasteners industry, with Rawlplug's representative on its Board.
- CZECH REPUBLIC**
  - CAOK Česká Asociace Ocelových Konstrukcí | Organisation of entities operating in the metal, building, and construction sectors, and companies specialising in maintenance, installation and software development in these sectors.
- SLOVAKIA**
  - OZ ZPZ Združenie pre zateplovanie budov | Professional association focusing on external insulation of buildings, bringing together manufacturers of insulation and fixing systems, contractors and experts.

# Programme beneficiaries

**Rawlplug has been actively supporting local communities for years, engaging in event sponsorship and cooperating with both professional clubs and amateur teams.**

The aim of our efforts is to promote fair play-based competition and to encourage an active lifestyle. We are proud to support local sports clubs, providing them with both material and personal assistance. In 2024, we distributed over 200 tickets to sports events, enabling our employees to participate in the region's sporting life.

Our involvement in sponsorship not only supports teams but also helps build awareness of the Rawlplug brand, which is associated with sporting values that align with our core principles. The presence of our logo on pitches, courts and advertising boards has become a symbol of social responsibility and our commitment to the development of local communities.

As part of our activities, we support the following initiatives:

**WKK – WROCLAW BASKETBALL CLUB**

Wrocław Basketball Club is the largest basketball club in Poland, training young talents in the sport. WKK Wrocław is a 14-time Polish youth basketball champion, an 8-time runner-up, and a two-time bronze medallist in the Polish championships.

**WKS ŚLĄSK WROCLAW – BASKETBALL**

We support men's basketball within the WKS Śląsk Wrocław team, which competes in prestigious tournaments, including the Orlen Basket Liga, Bank Pekao 1st Men's League, and the BKT EuroCup.

**WKS ŚLĄSK WROCLAW – BADMINTON**

We support an innovative WKS Śląsk Wrocław initiative that promotes badminton among both amateurs and professionals by organising a wide range of sports activities.

**ŚWIT WROCLAW – SPORTS CLUB FOR THE DEAF**

The club supports individuals who are deaf or hard of hearing by organising sports initiatives that promote inclusion and rehabilitation for this community. In 2024, Rawlplug continued its support for the ŚWIT Wrocław Deaf Sports Club, which achieved impressive success both nationally and internationally. The club won 22 medals at the Winter Deaflympics and the World Deaf Youth Games, as well as 132 medals at the Polish Championships for the Deaf in sports such as basketball, volleyball, and swimming. Additionally, individual athletes from the club achieved historic results, including gold medals in alpine skiing, basketball, and cycling. Rawlplug is proud to support the development of this exceptional club, promoting the values of inclusiveness and athletic competition among deaf individuals – a vital element of our social responsibility.

**PRO LIGA WROCLAW (FUTSAL)**

We support the Rawlplug Football Team (formerly Modeco Football Team), which competes in futsal and six-a-side football tournaments.

**SILVERSTONE CRICKET CLUB**

We sponsor and promote the local Silverstone Cricket Club in the United Kingdom.

**GREENBAK FC (LINCOLNSHIRE) – YOUTH CLUB**

We support the Greenbak FC youth football team based in Lincolnshire, UK.

**SAINT PAUL'S R.C. HIGH SCHOOL – GLASGOW**

We supported a Christmas 2024 charity initiative for the homeless in Glasgow, organised by Rawlplug UK in cooperation with Saint Paul's R.C. High School.

**BLACK BUSH GOLF CLUB – IRELAND**

In 2024, we supported the local Black Bush Golf Club through donations for tournament organisation, promotional activities, and by contributing to the Make-A-Wish Foundation. We also funded a new Rawlplug sign, now visible to all club members.



AMOUNT ALLOCATED FOR SPORTS FUNDING

**343,600 PLN**

# EMPLOYEES ACROSS THE VALUE CHAIN

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COMMUNITIES EXPOSED TO IMPACT

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RISKS AND GOOD PRACTICES

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# Employees across the value chain

**Operating across numerous international markets and in cooperation with partners across the value chain, Rawlplug remains conscious of its influence on the economic landscape, social structures, and the natural environment.**

That is why one of the essential aspects of the company's strategy is the ongoing monitoring and effective management of processes across the entire supply chain, taking into account their impact and mutual interdependencies.

Rawlplug Group's value chain encompasses all resources, activities, and relationships utilised at every stage – from sourcing raw materials, through production, distribution and sales, to the use of the products. We operate in accordance with the principles of corporate social responsibility and with respect for the natural environment at every point along the value stream.

As a global leader, Rawlplug operates within a complex value chain that plays a key role in the creation and delivery of products and services. The company recognises that its operations affect workers across the entire supply chain and are associated with specific risks and opportunities closely linked to the business strategy.

As of 31 January 2024 and at the time of preparing this report, no analyses have been conducted that would clearly confirm that any negative impacts on workers in the value chain or the associated risks result directly from Rawlplug's business model or strategy.

In the industrial sector, the risk of adverse impacts within the supply chain – including violations of labour rights and human rights – is a significant challenge. Factors such as the global distribution of production stages, short lead times, and complex logistics processes may contribute to this risk. This issue affects many companies worldwide, especially those working with suppliers from diverse regions.

Rawlplug recognises that within the supply chain there may be potential risks related to human rights violations, which are difficult to eliminate entirely due to human factors. That is why the company takes a number of identification and preventive measures to minimise these risks. Particular attention is paid to workers employed by suppliers of materials and components in Asian countries, as they are most exposed to adverse impacts within the value chain.

In order to minimise potential negative impacts within the Rawlplug value chain, including those affecting workers, the company implements due diligence processes regarding the respect for human rights in relations with suppliers and subcontractors. One of the key actions is the presence of Rawlplug representatives at selected factories, where they regularly monitor working conditions and production processes. Additionally, several times a year, specialists from the Product Department visit manufacturing facilities, especially those located in Asia.



## MATERIAL ESG TOPICS FROM AN IMPACT AND/OR FINANCIAL PERSPECTIVE ACROSS THE VALUE CHAIN

UPSTREAM SUPPLY	OWN OPERATIONS GROUP ACTIVITIES	DOWNSTREAM USE AND END-OF-LIFE
Entities operating upstream from the Rawlplug Group (e.g. suppliers), providing raw materials, components, goods, and services used in the development of the Group's products or services.	All Rawlplug Group entities engaged in operational activities and support processes (e.g. human resources).	Entities operating downstream in the value chain from the Rawlplug Group (e.g. distributors, customers), receiving products or services from the Group.
TRANSPORT STAKEHOLDERS		
Suppliers and subcontractors and their employees, certification bodies, local communities, non-governmental organisations, the natural environment.	Employees, social and business partners, investors, financial institutions.	Consumers and end users, social and business partners, non-governmental organisations, local communities.

\* Rawlplug Group's own operations are primarily based in Poland, Thailand, and Vietnam, and involve typical business relationships with suppliers and subcontractors, as well as customer service both in Poland and abroad.

**POLICIES RELATED TO WORKERS IN THE VALUE CHAIN**

Rawlplug follows a clearly defined policy for managing material impacts on workers in the value chain, based on the Rawlplug Supplier Code of Conduct. This document sets the standards for cooperation with suppliers, covering human rights, labour rights, environmental protection, and ethical business practices.

The Code sets out, among others: the prohibition of child labour and forced labour; principles of non-discrimination and the promotion of diversity; standards of occupational health and safety; employment conditions (including fair working hours and decent wages); and the right to freedom of association. In addition, the document addresses corporate ethics issues such as anti-corruption, personal data protection, and information security.

The Rawlplug Supplier Code of Conduct is based on international regulations and best practices, including:

- The Universal Declaration of Human Rights
- The Charter of Fundamental Rights of the European Union
- The 10 Principles of the United Nations Global Compact
- Conventions of the International Labour Organization (ILO), including Convention No. 29 on Forced Labour and Convention No. 138 on Minimum Age for Employment
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights.

Rawlplug applies the above guidelines as the foundation for its own actions and expects its suppliers to adhere to the same principles in their operations.

**THE SUPPLIER IS OBLIGED TO:**

- implement the standards defined in the Code within their own operations and within the operations of their subcontractors
- identify and manage risks in the areas covered by the Code
- continuously improve processes and implement corrective measures when needed
- report any incidents of Code violations immediately

<https://rawlplug.com/global/en/blog/code-of-conduct-for-rawlplugs-suppliers-lets-grow-together>

**HUMAN RIGHTS-RELATED CLAUSES**

The “Rawlplug Code of Business Ethics” includes clauses requiring all suppliers and contractors who provide goods or services to the Group to comply with its principles, rights, and regulations. In particular, this covers anti-corruption measures, respect for human dignity, mutual respect, tolerance, and care for the natural environment.

By signing a purchase order, the supplier or contractor is deemed to have accepted both the Code of Business Ethics and the Supplier Code of Conduct. Both documents are available on the Rawlplug Group websites:

<https://rawlplug.com/global/en/blog/code-of-conduct-for-rawlplugs-suppliers-lets-grow-together>  
<https://company.rawlplug.com/en/code-of-conduct/>

**SUPPLIER AUDITS**

In 2024, the Rawlplug Group did not conduct any supplier audits; however, audits are planned for the third quarter of 2025. The analysis will focus, among others, on the following areas:

- Environmental area (certification, risk assessment)
- Social and labour area (human rights, employment standards, occupational health and safety)
- Governance area (anti-corruption).

In 2024, no serious human rights-related issues or incidents were reported across the entire value chain.

**IN 2024, NO MAJOR HUMAN RIGHTS ISSUES OR INCIDENTS WERE REPORTED ACROSS THE ENTIRE VALUE CHAIN**



# Communities exposed to impact

**As per ESRS guidelines, communities exposed to impact are defined as “individuals or groups who live or work in areas that may be affected by the undertaking’s operations or by all stages of its value chain.”**

Such communities may reside in the immediate vicinity of business operations (local communities) or in more remote regions. Affected communities also include indigenous groups that may experience actual or potential impact.

Rawlplug’s current business model affects impacted communities throughout the value chain, particularly at the upstream stage, through the trading goods suppliers, manufacturing facilities, and raw material producers and suppliers. The company is aware of its influence on these communities, although this area has not yet been thoroughly studied or defined. Nevertheless, potential impacts are taken into account in the company’s supply chain management strategy.

**IN 2024, NO HUMAN RIGHTS-RELATED INCIDENTS WERE RECORDED IN COMMUNITIES IMPACTED BY THE COMPANY’S OPERATIONS.**

Impacted communities have not yet been involved in materiality assessments and have not been considered key stakeholders in this context. Rawlplug has not engaged directly with these communities, nor through their representatives. So far, no adverse impacts have been identified in this area, and no dedicated grievance mechanisms have been established.

To date, no detailed assessments have been conducted regarding the company’s impact on communities within the value chain, nor have any actions been taken directly targeting these groups. Rawlplug plans to carry out

a Human Rights Impact Assessment (HRIA) in 2025, during which it will map its supply chain and assess specific locations. In the coming years, the company intends to investigate impact areas in greater detail and develop appropriate actions accordingly.

Rawlplug does not currently have a dedicated policy for managing its impact on communities affected by the company’s operations. However, the Rawlplug Code of Conduct includes provisions related to community impact, such as supplier requirements for responsible water and wastewater management, promotion of circular resource use, waste minimisation, and proper handling of chemical substances.

In addition, Rawlplug has not implemented a separate Human Rights Policy specifically addressing community impact. Principles regarding human rights and ethical conduct in supplier relations are embedded in the Supplier Code of Conduct, which is based on international legal standards and recognised guidelines representing best practices in the field of business ethics.



ESRS	
S3	2 - 4
SMB	3

# Risks and good practices

## RAWLPLUG'S IMPACT ON LOCAL COMMUNITIES

As a globally operating company, Rawlplug has an impact on local communities in various areas, particularly in locations where it carries out production and distribution activities. In particular, Rawlplug's impact on local communities includes:

**JOB CREATION** – Rawlplug provides employment in various regions, both directly through its production facilities and indirectly through its supply chain, which contributes to the local economy.

**SUSTAINABLE DEVELOPMENT** – the company is committed to environmental responsibility, engaging in activities aimed at minimising negative environmental impact, such as responsible management of resources, water, wastewater, waste, and emissions.

**EDUCATION AND SUPPORT FOR LOCAL INITIATIVES** – Rawlplug participates in projects that support the development of local communities through social initiatives, educational efforts, and cooperation with non-profit organisations.

**CULTURE OF SOCIAL RESPONSIBILITY** – the company promotes ethical principles and care for workers' rights, which positively affects the quality of life of employees and their families in the regions where Rawlplug operates.

**COMPLIANCE WITH INTERNATIONAL STANDARDS** – Rawlplug's activities comply with international human rights standards, ensuring the company does not support unethical practices and promotes equality and respect in the workplace.

In this way, Rawlplug strives to minimise negative impacts on local communities while contributing to their development and well-being.

## EMPLOYEES

Our employees are key partners in achieving our sustainability goals. Building relationships based on trust, respect, and cooperation is the foundation of our operations. That is why we invest in the professional development of our employees, offering them opportunities for learning and active participation in decision-making processes. We also prioritise their health, safety, and well-being by ensuring working conditions that support both personal development and the pursuit of professional aspirations.

### RISK

A lack of employee engagement and motivation may lead to reduced efficiency, loyalty, and job satisfaction. This risk can negatively affect the overall atmosphere within the organisation and hinder our ability to achieve sustainability objectives.

### GOOD PRACTICES

To mitigate this risk, we take actions aimed at providing clear career development paths, enabling employees to take part in decision-making processes, and creating a working environment that fosters collaboration. We also promote a culture in which every individual can thrive, which contributes to high levels of motivation and engagement.

\* *Information on the number of employees trained and the scope of the training provided has been presented in detail and clearly described in the chapter titled "Training activities."*

<b>ESRS</b>	
<b>S3</b>	2 - 4
<b>SMB</b>	3

## CUSTOMERS

For Rawlplug, customers are not only recipients of our products and services but also key partners in the value creation process. Our goal is to effectively meet their needs and expectations by offering top-quality products, professional service, and maintaining honest business relationships. We prioritise transparency and openness in communication, engaging our customers in the co-creation process and tailoring our offering to their individual needs.

### RISK

Inadequate product quality, services, or customer support may result in a loss of trust and reduced customer loyalty. To mitigate this risk, it is essential to actively collect feedback, adapt the offering to customer expectations, and ensure a high standard of service.

### GOOD PRACTICES

Rawlplug's strategy is to build lasting relationships with our stakeholders by addressing their requirements and expectations. In line with this approach, in 2023 we introduced the Rawlplug Supplier Code of Ethics, which forms the basis of our principles for cooperation with business partners. We communicate our values, objectives, and actions with transparency, expecting our suppliers to engage in building a sustainable supply chain.



Purchasing is a strategic area of Rawlplug's operations, and the principles set out in the Code of Business Ethics, the Supplier Code of Ethics, and the General Terms and Conditions of Purchase are fully aligned with our mission, vision, and internal documents, such as the Sustainable Management Systems Policy and the Sustainable Procurement Policy.

The practices derived from the Supplier Code of Ethics are fully consistent with international ISO standards, including ISO 20400 (Sustainable procurement) and ISO 26000 (Social responsibility), as well as with the requirements of Rawlplug's Integrated Management Systems, which are certified in accordance with the following standards:

- ISO 9001 (Quality management system)
- ISO 14001 (Environmental management system)
- ISO 27001 (Information security management system)
- ISO 45001 (Occupational health and safety management system).

The principles set out in the Code are intended to serve as guidelines pointing us towards continuous improvement across our organisation. We aim to implement them together with our Suppliers, striving to ensure that business ethics and Corporate Social Responsibility (CSR) become, alongside innovation, quality, and safety, an integral part of our relationships.

The Rawlplug Supplier Code of Conduct applies to all entities within the Rawlplug supply chain: i.e. suppliers of goods, materials, and services, as well as their sub-contractors and intermediaries.

## COMMUNITY

The community in which we operate is a key partner and beneficiary of our activities. We strive to generate a positive social impact by actively engaging in local initiatives, supporting education, culture, and community development. Our goal is to build relationships based on mutual respect, understanding, and cooperation, contributing to a better future for all.

### RISK

Our company's activities may have both positive and negative consequences for the local community. It is essential to avoid actions that could harm local communities, the environment, or cultural heritage. We focus on maintaining a partnership-based dialogue with local stakeholders and actively supporting social initiatives in the regions where we operate.

### GOOD PRACTICES

- In June 2024, Rawlplug S.A. co-funded a neighbourhood festival in the Kowale district of Wrocław with an amount of PLN 1.500.
- As part of its educational initiatives, Rawlplug conducted 16 training sessions under the Rawlplug Academy Junior programme, attended by a total of 469 participants, mainly young people, with teachers also taking advantage of the offer. In addition, Rawlplug took part in the final of the "Build with Passion" competition, which lasted three days. During the event, 136 people visited our training stand to learn about our offer and expand their knowledge in the field of construction.

### RAWLPLUG ACADEMY JUNIOR

This is an educational project offering professional training dedicated to students of vocational schools and construction technical schools. The aim of the programme is to equip younger participants with practical skills in the use of power tools and fastening techniques, helping them to better prepare for work in the construction industry.

The project plays an important role in sustainable development, as it supports the development of young people's professional competences, facilitates their entry into the labour market, and promotes the safe and efficient use of tools, which in turn contributes to





# GOVERNANCE ES **G**

# BASIS FOR PREPARATION

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SUSTAINABILITY STATEMENTS

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DISCLOSURE OF INFORMATION REGARDING SPECIFIC  
CIRCUMSTANCES

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# Basis of preparation. Sustainability statements

In line with our company's assumptions, sustainability statements are developed based on the analysis of economic, social, and environmental indicators. Values, goals, and the sustainability policy set the framework for our actions, while also considering the requirements of international norms and standards. At Rawlplug S.A., these statements are prepared in a transparent and reliable manner, presenting both achievements and challenges related to sustainability areas. They are also regularly updated to reflect the company's progress in achieving sustainability goals and to respond to changing market and social conditions. The Rawlplug S.A. 2024 Sustainability Report presents actions for sustainable development, considering social, environmental, and economic aspects. It has been developed in accordance with the requirements of the European Parliament and Council Directive (EU) 2022/2464 of 14 December 2022 on corporate sustainability reporting – the so-called CSRD (Corporate Sustainability Reporting Directive), as well as the EU Taxonomy, *the European Parliament and Council Regulation (EU) 2020/852 of 18 June 2020 establishing a framework to facilitate sustainable investments (EU OJ L 198, 22 June 2020)*. This statement has been prepared based on the ESRS standards

(introduced by Commission Delegated Regulation (EU) 2023/2772), which will be mandatory for Rawlplug S.A. from the 2024 financial year. The document includes both financial and non-financial results, as well as detailed notes and disclosures related to ESG factors (Environmental, Social, Governance). The statement covers the 12-month period ending on 31 December 2024 and provides an overview of key initiatives, achievements, and challenges that took place in 2024. The goal of the Rawlplug S.A. Group is to create long-term value for both our stakeholders and the environment in which we operate. Therefore, for years, we have been taking actions for sustainable development, focusing on three main areas:

**E** ENVIRONMENTAL  
Minimising the impact of our operations on the natural environment.

**S** SOCIAL  
Caring for the well-being of our employees, partners, and local communities, with a focus on social and environmental responsibility.

**G** GOVERNANCE  
Ensuring economic efficiency while maintaining social and environmental responsibility.

# Disclosure of information regarding specific circumstances

As a socially responsible organisation, we are committed to regularly updating our policies and procedures to reflect progress and respond to changing environmental conditions. Our priority is full transparency and accountability in communication with stakeholders, ensuring they have a complete understanding of the actions we take. The company follows the guidelines set out in ESRS 2 BP-2, ensuring transparency and comprehensiveness in disclosing information regarding specific circumstances that may affect its operations and sustainability reporting.

As part of this commitment:

- The company identifies and thoroughly reports all significant events, such as changes in organisational structure, operational models, or the impact of key external events.
- It defines the impact of these circumstances on the reporting processes, including ESG data and indicators.
- It ensures full transparency and consistency of information, enabling stakeholders to accurately understand the context in which we operate.



# GOVERNANCE

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ROLE OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

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ANALYSIS AND ACTIONS OF THE COMPANY'S AUTHORITIES BASED ON ESG INFORMATION

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REMUNERATION SYSTEM WITHIN GOVERNANCE STRUCTURES

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CORPORATE GOVERNANCE AND DUE DILIGENCE POLICY

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RISK MANAGEMENT

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# Role of administrative, management and supervisory bodies

## All employees, led by Rawlplug's Management Board, are involved in the implementation of pre-defined strategic goals.

Each Rawlplug S.A. Management Board and Supervisory Board member has precisely defined responsibilities with regard to aspects such as compliance with the provisions of national, European Union and international legislation, as well as with internal regulations and relationships with stakeholders. All Management Board members follow the Rawlplug S.A. Group Code of Ethics, the Company's mission and vision, its values and its strategic goals.

The structure of the Company's managing bodies, i.e. the Management Board and the Supervisory Board, is diverse and based primarily on the expertise, experience, and independence, as well as on the length of tenure of its members. These criteria are most important for the nomination and election of candidates to the Management Board and the Supervisory Board.

The Management Board defines the goals, values, and development strategy the organisation pursues. In order to expand and refine their knowledge in the fields of economics, environment, and social issues, members of the Management Board are proactively involved in the organisation's activity related to quality management systems, environmental protection, occupational health and safety, as well as information security. What this means in practice is that they are actually engaged in a broad spectrum of actions, including participation in audits, issuing opinions on documents (such as policies), contribution to creating reports on the review of

## MANAGEMENT BOARD OF THE LEADING COMPANY RAWLPLUG S.A.



various systems and providing opinions which concern them. The managing body conducts an annual review and assessment of results, paying special attention to the impacts, opportunities, and risks connected with the economic, environmental, and social problems at hand.

## THE BOARD MEMBERS



Krystyna Koelner	Supervisory Board Chairperson until 16 March 2024 (†)
Osman Kosmalski	Supervisory Board Deputy Chairperson (from 20 June 2024)
Tomasz Mogilski	Vice-Chairman of the Supervisory Board
Włodzimierz Frankowicz	Supervisory Board Member
Małgorzata Kloka	Supervisory Board Member (from 20 June 2024)
Janusz Pajka	Supervisory Board Member
Anna Piotrowska-Kus	Supervisory Board Member
Zbigniew Stabiszewski	Supervisory Board Member

The Company's Management Board operates on the basis of the provisions of the Code of Commercial Companies and Partnerships and of the Articles of Association. The organisation and procedures of the Management Board are set out in detail in the Rules of

Procedure of the Management Board approved by the Supervisory Board, available on-line at <https://company.rawlplug.com/en/rawlplug-2/who-are-we/>. The Management Board manages the Company's operations, manages and disposes of its movable and immovable assets as well as of the rights vested in the Company, and adopts resolutions and decisions on all matters not reserved for the General Meeting or for the Supervisory Board.

The Supervisory Board operates on the basis of the provisions of the Code of Commercial Companies and Partnerships and of the Company's Articles of Association. The organisation and procedures of the Supervisory Board as well as the manner in which it adopts resolutions are set out in detail in the Rules of Procedure of the Supervisory Board adopted by way of a resolution by the General Meeting. They can be found at <https://company.rawlplug.com/>. Other aspects that fall within the Supervisory Board's competence include continuous supervision over the Company's activities as well as exercising the powers and performing the obligations provided for by the law.

The Supervisory Board examines and gives its opinion on matters to be placed on the agenda of the General Meeting. The detailed procedure for convening and holding the Supervisory Board meetings is set out in the Rules of Procedure adopted by the General Meeting upon request of the Chairperson of the Supervisory Board.

# Analysis and actions of the Company's authorities based on ESG information

**The managing bodies of the Rawlplug S.A. Group are aware of and actively consider various sustainability-related problems in all spheres of their activity. This pertains to the matters of economy, social life, as well as environment.**

Some of the most relevant characteristics of the managing bodies of Rawlplug S.A. which determine their understanding of sustainability are:

## 1 STRATEGIC PLANNING

Our organisation is one that truly cares about sustainability, which is why this problem is addressed in our long-term policies. The strategic decisions made by our leaders enable us to pursue financial, social, and environmental goals – all at the same time.

## 2 MANAGEMENT'S COMMITMENT

The management of the organisation is actively involved in its sustainable development by participating in discussions, making decisions, and supporting initiatives relevant to sustainability.

## 3 CORPORATE SOCIAL RESPONSIBILITY

Our managers emphasise the importance of corporate social responsibility, making sure that the Company has positive influence on local communities as well as its personnel and stakeholders. There is a common understanding of the organisation's role in the society and accountability for its environmental impact.

## 4 INTEGRATING SUSTAINABILITY INTO BUSINESS PROCESSES

Aspects of sustainable development are integrated into the Company's daily business processes, including supply chain management, production, marketing, or customer relations. The organisation is guided by the principle of minimisation of negative environmental and social impact.

## 5 TRANSPARENCY AND COMMUNICATION

Members of the Management Board keep stakeholders informed about their sustainability practices, in terms of both achievements and future plans, by releasing sustainability reports on a regular basis.

## 6 EDUCATION AND COMPETENCE BUILDING

The authorities understand that sustainable development requires continuous learning. The organisation has been investing in the sustainability education of the Management Board as well as of the entire personnel.

## 7 PROACTIVE ATTITUDE

Our organisation is proactive while responding to the changes in the environment and strives to anticipate future sustainability challenges. Some of its initiatives extend beyond the minimum regulatory requirements.

The CEO of the leading company, Rawlplug S.A., conducts formal reviews and approves the sustainability report, also ensuring that all relevant aspects are covered. The Supervisory Board evaluates the company's situation, considering the assessment of internal con-

trol systems, risk management, compliance, and internal audit functions. The Board's responsibilities include evaluating how the principles of corporate governance are being adhered to, the rationality of the company's policies regarding sponsorship activities, and charitable work.

These aspects indicate that the awareness of sustainability within the management bodies is not only declarative but also reflected in concrete actions towards balancing economic, social, and environmental aspects.

Sustainability issues are a priority for the Management Board, the Supervisory Board, and the managerial staff. Responsibility for ESG matters has been assigned to the CSR Officer, who reports directly to the CEO. The CSR Officer manages the Sustainability Department, which is responsible for executing operational activities in this area.

Since sustainability impacts all aspects of Rawlplug S.A.'s operations, this process also involves managerial staff and employees from various departments (such as Product, Administration, Health and Safety, Logistics, HR). These departments support the implementation of sustainability tasks both substantively and organizationally.

Collaboration with stakeholders is delegated to relevant organizational units, and the frequency and form of contact depend on the specific characteristics of each unit. Directors and managers of organizational units are responsible for implementing due diligence principles and regularly reporting progress to the Management Board.

# Remuneration system within governance structures

**The Remuneration Policy for the Members of the Management Board and the Supervisory Board of Rawlplug S.A. sets out the criteria for awarding variable components of remuneration.**

This policy supports the effective implementation of the company's business strategy, the foundation of which is:

1. **ACCELERATING** the development of innovative solutions
2. **INCREASING** access to our products and services in a responsible manner
3. **STRENGTHENING** operational efficiency while respecting resources

The strategy related to the remuneration policy of the Rawlplug Group defines the directions of business activity, supports the long-term interests of the company and its stability. It also promotes sustainable development, understood as management based on values, care for the natural environment, and social engagement.

Members of the Management Board may be assigned individual goals, which may include ESG-related issues.

The basis for the rules and procedures concerning remuneration is the annex to the resolution of the Ordinary General Meeting of Rawlplug S.A. of 28 August 2020, regarding the adoption of the Remuneration Policy for the Members of the Management Board and the Supervisory Board.



# Corporate governance and due diligence policy

## CORPORATE GOVERNANCE

Rawlplug applies clear corporate governance and accounting standards as well as transparent reporting procedures.

The Company has implemented adequate corporate governance policies and procedures, documented in *the Rawlplug Business Ethics Code*, concerning ethical principles, anti-corruption and anti-bribery rules, privacy and data security, as well as the due diligence policy, with a particular focus on the selection of suppliers and business partners.

*Rawlplug Business Ethics Code*, defining our corporate governance principles, as well as the Supplier Code provide a set of guidelines for employees, suppliers, subcontractors, and business partners, as well as third parties, on how to deal with situations that may raise ethical concerns. The code comprises recommendations, and even procedures, drafted in case any unethical, ambiguous or contentious situations arise, making it possible to work out compromises between the interests of stakeholders and those of the Company.

The *Rawlplug Business Ethics Code* complies with the laws of Poland and the European Union legislation, as well as with the following international guidelines:

- the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises on responsible business conduct in a global context, including human rights, employment and labour relations, environment, corruption and bribery, consumer protection, scientific research and technology development, competition and taxes;
- the United Nations (UN) Guiding Principles on Business and Human Rights, containing a set of rules for the respect of human rights;
- the eight fundamental conventions of the International Labour Organization (ILO) on human and labour rights, including freedom of association and the right to collective bargaining, the right to non-discrimination, the elimination of slavery, forced labour and child labour;

- the International Bill of Human Rights, comprising five key UN documents: the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights with Optional Protocols on individual complaints and on the death penalty, and the International Covenant on Economic, Social and Cultural Rights.

### THE MAIN DOCUMENTS AND PROCEDURES IN PLACE AT RAWLPLUG S.A. ENSURING THE RESPECT FOR HUMAN RIGHTS AND ETHICAL PRINCIPLES WITHIN THE VALUE CHAIN ARE:



#### OWN OPERATIONS

Rawlplug Business Ethics Code

Supplier Code of Conduct

Labour Code and regulations on equal treatment, anti-discrimination, and prevention of harassment

Whistleblowing Procedure within the Rawlplug Group

Purchasing Policy

Corporate Governance Policy

#### UPSTREAM AND DOWNSTREAM

Rawlplug Business Ethics Code

Supplier Ethics Code

Whistleblowing Procedure within the Rawlplug Group

Purchasing Policy

General Terms and Conditions of Purchase

The documents listed above are available on the website:  
<https://company.rawlplug.com/en/investor-relation/68827/>

## DUE DILIGENCE POLICY

Making sure that the Company complies with the highest standards of ethics, law, and sustainable development in its operations, we minimise any risks that may affect the Company's businesses in a negative way.

The Rawlplug Group operates in line with the due diligence policy:

### Regulatory compliance

We seek to ensure full compliance with the applicable legal regulations at each step of our operations.

### Sustainability

We support sustainability, making sure to minimise our negative environmental and social impacts.

### Business integrity

We do not tolerate any forms of corruption, fraud, or unethical practice in business relations.

### Suppliers and contracting parties

Before choosing suppliers and contracting parties, we analyse them in detail. We conduct regular monitoring and evaluation of our partners in terms of their conformity with our standards.

### Investments

Before making investment decisions, we analyse any potential financial, legal, and reputational risks.

### Anti-money laundering and combating the financing of terrorism

We have deployed dedicated procedures enabling us to identify and report any suspicious transactions.

### Education and awareness

We provide our employees with regular training on the principles and procedures of due diligence.

### Communication and information

We enable open internal communication, encouraging people to report their concerns and submit suggestions on matters of compliance with the principles of due diligence.

### Monitoring and auditing

We monitor the effectiveness of our due diligence procedures on a regular basis and conduct internal audits to identify areas for improvement.

### Responding to violations

Whenever due diligence violations are identified, we take swift corrective steps and implement procedures to prevent them from reoccurring.

### Adapting to legislation changes

We review and update our due diligence policy on a regular basis, thus responding to legislation changes and the Company's in-house needs.

Remaining open to potential situations that may be difficult to diagnose for the Company's Management Board, a mechanism for reporting doubts, suspicious behaviour or violations has been developed and implemented in the form of a procedure entitled Whistleblowing and Whistleblower Protection Rules. It allows employees or third parties to report potential or actual violations, unethical behaviour, or infringement of the law, also electronically and anonymously.

### THE INTERNAL WHISTLEBLOWING PROCEDURE AT RAWLPLUG S.A. HAS BEEN ADOPTED WITH A SENSE OF RESPONSIBILITY IN THE FOLLOWING AREAS:

Ensuring compliance with applicable laws and preventing violations of these laws.

Promoting corporate social responsibility.

Protecting the public interest, the interests of the Company, and the Capital Group within which the Company operates.

Safeguarding whistleblower protection.

Minimizing the impact of potential legal violations and other regulations.

Ensuring that employees and collaborators comply with the Company's internal regulations, including the provisions of codes, rules, policies, procedures, and instructions.

Reducing the risk of legal violations and loss of the Company's reputation.

Building the Company's image as responsible, transparent, and ethical.

Dedicated email: [naruszenia@rawlplug.com](mailto:naruszenia@rawlplug.com)  
Anonymous reporting boxes are placed on the premises.

The flow of information for the purpose of conducting the investigation is carried out in accordance with privacy protection rules, whistleblower protection, and the confidentiality of the whistleblower. All individuals involved in the investigation are required to maintain confidentiality of the information.



## DATA PROTECTION

Data security and protection, including of personal data, is guaranteed to every individual and entity, including employees, customers, and business partners.

Rawlplug operates in compliance with the data security and privacy regulations in force in Poland and in the European Union. Aware of the increase in the threats related to cybercrime, Rawlplug makes every effort to adequately secure any data entrusted to the Company, using cutting-edge cybersecurity solutions, thus reducing the risk of data leakage, theft, or loss.

At Rawlplug S.A., compliance with the above guidelines is assured by way of the following documents, which have been implemented and remain in force:

- Whistleblowing and Whistleblower Protection Rules,
- Group Work Rules,
- Due Diligence Policy.

The Personal Data Protection Procedure functions within the procedures of the integrated management systems under document number PJ-IT-12. It governs the performance of the various obligations set out by GDPR by the individual Rawlplug Group entities, and provides for the implementation of principles such as privacy by design and privacy by default.

At Rawlplug, aspects related to information security management systems are standardised in line with the international ISO 27001 standard, which contains nearly 114 guidelines related to the protection of documents and the computer systems operating within the Company. Within the ISO framework, we regularly review our resources, analyse risks, and constantly develop our system of security measures, which also involves developing and implementing procedures related – among various other aspects – to source code and monitoring, but also to areas such as HR, e.g. with regard to employees leaving the Company or recruitment processes, as well as emergencies such as sudden power outages or mechanical failures.



## CYBERSECURITY

Malware infections are among the most common threats. Ransomware attacks, involving encryption of the targeted Company's drives, are particularly dangerous.

Cybercriminals use them to block access to the entire system and the data stored in it, and then demand a high ransom to unlock them.

We seek to ensure security in this respect by implementing a number of measures and practices, including:

- Two-factor authentication aimed at protecting access to systems and data.
- Regular personnel training on cybersecurity to raise the awareness of and the competence to detect and identify threats.
- Use of updated and patched software and security tools as a means to minimise the risk of malware attacks.

- Monitoring and auditing of IT systems to detect and respond to any suspicious activity.
- Deploying data security policies and procedures to control the access to as well as storage and processing of information in line with the applicable regulations and industry standards.
- Reviewing and updating security policies on a regular basis to make sure that they remain effective and adapted to changing threats.
- Cooperation with companies specialised in IT security to provide access to the latest solutions and best practices of information security.

### NUMBER OF CYBERATTACKS DETECTED 2023 VS 2024

	2023	2024
Attempts to impersonate randomly selected individuals within the organization	651	889
Blocked malware messages	23,411	16,114
Blocked firewall attacks on publicly accessible services and servers, as reported by the IPS (Intrusion Prevention System)	312,651	1,798,317



# Risk management

## Rawplug S.A. makes every effort to safeguard the continuity of operations.

To this end, solutions were implemented to guarantee such safety and security, prepared in accordance with an Integrated Management System functioning on the basis of the following standards:

- ISO 9001 (Quality Management System),
- ISO 14001 (Environmental Management System),
- ISO/IEC 27001 (Information Security Management Systems),
- ISO 45001 (Occupational Health and Safety Management System).

The Integrated Management System gives the Company certainty that all risks potentially affecting its ability to continue to provide products and services in line with customer expectations have been identified.

CONTINUITY OF OPERATIONS

FINANCIAL FUNCTION

MINIMUM SAFEGUARDS

MINIMUM STANDARDS



**CONTINUITY OF OPERATIONS**

In 2024, the analysis covered 42 areas of the Company and identified 993 aspects relevant from the organisation's point of view, for which measures were planned to minimise the likelihood of their occurrence and/or reduce their potential impacts. The process and the analysis are subject to regular internal and external evaluation (audits as part of ISO Standard certification).

Risks in the area of Information Security are handled on the basis of the assumptions underlying the ISO 27001 standard.

Procedures (e.g. PJ-IT-10: Business Continuity Management Procedure), manuals and other materials functioning in this area include, among other items, information on all IT resources and relevant assets.

Each of those resources has been assessed in terms of relevance and of the safeguards to be applied to guarantee system continuity and integrity as well as confidentiality of the information contained therein.

Just like the quality, environment, and OH&S aspects, information security issues are also regularly assessed internally and externally as part of the certification and supervision process related to the ISO standards implemented in the organisation.

Another aspect related to risk assessment involves emergency response plans.

These documents describe the methods of proceeding in emergency situations having a negative impact on the environment or on human health.

Depending on the characteristics of the specific phenomenon and on its impact, the Integrated Management System makes it possible to develop materials that are adequate to the circumstances at hand, e.g.:  
**PJ-14001-05** preparedness for emergency situations and accidents at work,  
**FJ-14001-02** schedule of workshops on responding to emergencies,  
**FJ-14001-07** emergency procedure plan.



Each asset is assigned a risk level on a scale from 0 to 9, which is the result of summing the individual risk assessment criteria. The acceptable risk threshold has been set at a level of 5, inclusive.



**RISK CLASSIFICATION FOR THE YEAR 2024**

FOR THE YEAR 2024, NO UNACCEPTABLE RISKS WERE IDENTIFIED.

CLASSIFICATION	NUMBER OF VULNERABILITIES	ASSESSMENT
0	7	Acceptable risk
1	117	Acceptable risk
2	155	Acceptable risk
3	333	Acceptable risk
4	199	Acceptable risk
5	182	Acceptable risk
6	0	Unacceptable risk

**EXAMPLES OF AREA-SPECIFIC RISKS**

**CORPORATE GOVERNANCE**

finances, outstanding receivables, non-compliance with the law, loss of reputation

**HUMAN RIGHTS**

non-compliance with the law, failure to observe the Code of Ethics

**NATURAL ENVIRONMENT**

non-compliance with the law, legislation changes, cancellation of permits

**BUSINESS ETHICS**

loss of supplier trust, untimely deliveries, anti-dumping duty on products

**CONSUMER ASPECTS**

audits and penalties, loss of customer trust, untimely deliveries to customers

**SOCIAL DEVELOPMENT**

lack of trust

ESRS	2
G1	
GOV	5

## FINANCIAL FUNCTION

Confidence in high quality information is the foundation of capital markets. It is also indispensable for making good decisions and succeeding in business.

Investors expect high quality financial information. Reliable combined financial and sustainability reporting along with sustainability-related financial disclosures enable companies and investors to make economic decisions based on high-quality information. This is precisely why, as a socially responsible company, we have implemented a policy and a procedure for selecting an audit firm to perform the statutory audit of the financial statements of Rawlplug S.A.

Pursuant to § 23(13)(8) of the Company's Articles of Association, the Audit Committee evaluates the auditor selection process and presents a recommendation to the Supervisory Board concerning the selection of the audit firm. The entity authorised to audit the financial statements of Rawlplug S.A. and the consolidated financial statements of the Rawlplug S.A. Group for 2023 is Grant Thornton Polska Prosta spółka akcyjna. The audit firm was selected by the Company's Supervisory Board on 13 May 2022.

The following documents are in force at the Company:

- Policy on the selection of an audit firm to carry out an audit by a public interest entity – Rawlplug S.A. with its registered office in Wrocław,
- Procedure for the selection of an audit firm by a public interest entity – Rawlplug S.A. with its registered office in Wrocław,
- Policy on the performance, by the audit firm performing the audit, by entities related to that audit firm, and by a member of the audit firm's network, of permitted non-audit services in favour of a public interest entity.

Rawlplug S.A. with its registered office in Wrocław is subject to the provisions of the Act on statutory auditors, audit firms and public oversight (Dz.U. of 2017, item 1089). In the process of selecting an audit firm to audit the Company's financial statements, the Company's bodies and the Audit Committee are guided by the care exercised to comply with Polish and EU legal regulations and by the guidelines and explanations of the relevant oversight authorities applicable to Public Interest Entities.

ESRS	2
G1	
IRO	1

## MINIMUM SAFEGUARDS

Rawlplug S.A. adheres to the rules concerning minimum safeguards and meets all their requirements. We are committed to complying with environmental, social, and governance standards relevant to sustainability and corporate social responsibility.

We have been implementing strategies aimed at minimising environmental impact by reducing CO<sub>2</sub> emissions, minimising water consumption, and managing waste effectively. We also seek to ensure safe and fair working conditions for our employees, promoting gender equality, diversity, and inclusion. Additionally, the governance principles we follow are based on transparency, integrity, and ethical standards.

We are bound to monitor our operations on an ongoing basis and to report our progress in meeting the minimum safeguards. We seek to continuously improve our practices and to take actions that contribute to a positive social and environmental impact.

The Rawlplug S.A. Group applies specific solutions and procedures to ensure that operations are conducted in accordance with the principles and recommendations indicated in documents such as:

- [the Organisation for Economic Cooperation and Development \(OECD\) Guidelines for Multinational Enterprises on responsible business conduct](#) in a global context, including human rights, employment and labour relations, environment, corruption and bribery, consumer protection, scientific research and technology development, competition and taxes;
- [the United Nations \(UN\) Guiding Principles on Business and Human Rights](#), containing a set of rules for the respect of human rights;
- [the eight fundamental conventions of the International Labour Organization \(ILO\)](#) on human and labour rights, including freedom of association and the right to collective bargaining, the right to non-discrimination, the elimination of slavery, forced labour and child labour;
- [the International Bill of Human Rights](#), comprising five key UN documents: the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights with Optional Protocols on individual complaints and on the death penalty, and the International Covenant on Economic, Social and Cultural Rights.

These minimum standards, oriented towards environmental protection, social security, and ethical management, represent not only a challenge but also an indicator of our organisation's commitment to undertaking responsible business practices, which include:

ESRS	2
G1	
IRO	1

# E

## MINIMUM ENVIRONMENTAL STANDARDS

In line with the nature of sustainable development and the sustainability strategy, the RAWLPLUG Group seeks to minimise the negative impact on the surrounding environment by reducing the consumption of monitored resources such as energy, gas, water, and chemicals.

*We have adopted a strategy to minimise water consumption and committed ourselves to monitoring and reporting progress in this area.*

We do realise just how precious a resource water is. This is why we have been undertaking a number of initiatives to reduce its consumption and to promote its reuse. This is part of the 17 Sustainable Development Goals adopted by the UN, implemented by our Company both at the level of individual employee suggestions and systemic, organisation-wide changes.

*We have been implementing recycling and waste reduction programmes including determination of specific targets for the amount of waste generated and the methods of its minimisation.*

One of the strategic sustainability goals of Rawlplug S.A. is responsible consumption and production. Our aim is to work entirely in a closed-loop, circular manner. The circular economy model assumes that raw materials, other materials and finished products are used for as long as possible. At the same time, waste generated from production should be managed adequately and either reused or kept to a minimum. Aiming to put the ESG values into practice and to close the consumption and production loop, we have implemented a number of improvements allowing us to reduce the amount of waste generated every year.

*We have been reducing carbon dioxide emission.* Sustainability is our organisation's priority, and reducing carbon dioxide emissions is a key element of this strategy. We seek to achieve even better results, investing in renewable energy sources and taking steps towards Net Zero. The strategy adopted by Rawlplug makes it possible to substantially reduce greenhouse gas emissions. The Rawlplug Group's carbon footprint is calculated on the basis of the Greenhouse Gas (GHG) Protocol, setting the standards for measuring and managing emissions in line with the ESG (Environmental, Social, and Corporate Governance) reporting idea, and the measurement results are published in the sustainability report on our corporate website at <https://company.rawlplug.com/en/sustainable-development/>.

# S

## MINIMUM SOCIAL STANDARDS

*Application of the Rawlplug Group's Diversity Policy and Code of Ethics aimed at realising the full potential of employees, their diverse skills, experiences, and talents in an atmosphere of mutual respect and support.*

Rawlplug S.A. implements diversity management principles and an equal treatment policy with a view to respecting a diverse, multicultural society and placing particular emphasis on equal treatment with regard to gender, age, disability, health status, race, nationality, ethnicity, religion, denomination or the lack thereof, political opinions, trade union affiliation, psychosexual orientation, gender identity, family status, lifestyle, form, scope and basis of employment or collaboration, and other criteria that might make one vulnerable to discrimination.

An important part of the implementation of the diversity policy involves creating an appropriate atmosphere at work, allowing employees to feel respected, valued, and given the opportunity to develop and realise their full professional potential. The Company creates a culture with an atmosphere of dialogue, openness, tolerance, and teamwork, fostering an approach intended to minimise the risks associated with losing valuable employees. Due to our global reach, market presence, and the fact of operating in different cultures, it was extremely important for us to systematise and formalise the principles and values that guide us in our daily activities. This is precisely why we drafted the Company Code of Ethics, available on the corporate website at <https://company.rawlplug.com/en/code-of-conduct/>.

Ensuring fair and safe working conditions for all employees, including counteracting all forms of discrimination and ensuring equal pay for work of equal value.

Implementation of programmes intended to support employee health and safety, including regular OH&S training, as well as whistleblower protection. With reference to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, which entered into force in 2021, rules of procedure were adopted at Rawlplug S.A. and Koelner Rawlplug IP Sp. z o.o. with regard to whistleblowing and whistleblower protection. Detailed guidelines on the rights and obligations of employees and of the employer are governed by the Rules of Work at the Group.

*Data security and protection are guaranteed to every individual and entity, including employees, customers, and business partners.*

Rawlplug operates in compliance with the data security and privacy regulations in force in Poland and in the European Union. Aware of the increase in the threats related to cybercrime, Rawlplug makes every effort to adequately secure any data entrusted to the Company, using cutting-edge cybersecurity solutions, thus reducing the risk of data leakage, theft, or loss.

At Rawlplug S.A., compliance with the above guidelines is assured by way of the following documents, which have been implemented and remain in force:

- Whistleblowing and Whistleblower Protection Rules,
- Due Diligence Policy,
- ISO 27000 audit.

### Social commitment

RAWLPLUG Group is much more than just a business or a workplace. It stands for treating everyone as equal partners, working to earn the trust of local communities by investing in their development, supporting them in their daily challenges, engaging in broadly perceived education, and building relationships. As part of its social commitment, the RAWLPLUG Group:

- supports charitable activities for local communities, caring about their quality of life, safety, and well-being,
- finances local sporting and cultural events, wishing to draw the attention of local communities to the importance of physical activeness, keeping fit, as well as relaxation and leisure for a good quality of life,
- encourages employees and partners to actively participate in charitable campaigns, aware of the importance of philanthropy and wishing to raise awareness in this area.

Our commitment and the measurement results are published in the sustainability report on the corporate website at <https://www.gpw.pl/best-practice2021>.

## G MINIMUM GOVERNANCE STANDARDS

### Application of corporate governance principles at the Company

In 2024, RAWLPLUG S.A. was subject to the principles included in the document entitled Best Practice for GPW Listed Companies 2021, adopted by way of Resolution No. 13/1834/2021 of the Warsaw Stock Exchange Board of 29 March 2021. The collection of corporate governance principles is available on the corporate governance site of Giełda Papierów Wartościowych w Warszawie S.A. at <https://www.gpw.pl/best-practice2021>.

The statement on the scope of application of the corporate governance principles has been rendered available on the Company's website at <https://company.rawlplug.com/en/investor-relation/corporate-governance/tab>.

### Establishing transparent corporate and ethical principles and publication of information on management structure, managing personnel's remuneration, and other relevant corporate data

The Company's Management Board operates on the basis of the provisions of the Code of Commercial Companies and Partnerships and of the Articles of Association. The organisation and procedures of the Management Board are set out in detail in the Rules of Procedure of the Management Board approved by the Supervisory Board, which can be found on the website <https://company.rawlplug.com/en/rawlplug-2/who-are-we/>.

When selecting the authorities of the companies within the Group and its key managers, the Company seeks to ensure versatility and diversity, particularly in terms of gender, fields of education, age, and professional experience. In this respect, the decisive aspect is, above all, a high level of qualification and subject-specific preparation for the particular function.

### Policy regarding information and communication with investors

- **TRANSPARENCY.** We make sure that investors have access to clear, reliable, and up-to-date information on our ESG-related activities. We regularly release reports, press releases, and interviews documenting our commitment to environmental, social, and governance matters.
- **CONSULTATIONS.** We are committed to open and regular communication with investors concerning the ESG strategy as well as our goals and progress in that area. We are available to answer questions, attend meetings and conferences, as well as engage in dialogue with stakeholders.
- **REPORTING.** We regularly report on ESG-related activities and present our achievements, goals, and progress in a transparent manner. These reports include comprehensive information on the actions we take in the spheres of environment, society, and governance, along with plans for the future.

To ensure quality communication with stakeholders, as part of its business strategy, the Company publishes on its website information concerning the framework of the strategy in place, the measurable goals, including long-term goals in particular, the activities planned and their status, defined by metrics of both financial and non-financial nature. All this information is available on the corporate website at <https://company.rawlplug.com/en/investor-relation/68827/> under the Investor Relations tab.

### Management by values

At Rawlplug, we remain socially responsible and stay close to one another in everything we do. We recognise all persons in the organisation and appreciate their commitment, knowledge, and qualifications, as well as all forms of activity related to environmental

protection and safety. Management by values is our signpost, pointing at a need for business development which does not compromise sensitivity and attention to the closest environment, and to what remains of us for future generations.

- We guarantee **SAFETY AND COMFORT AT WORK**, because we want our employees to feel secure and comfortable.
- We look after our employees' **DEVELOPMENT AND ENGAGEMENT**, because we care about their loyalty and satisfaction.
- We respect **SOCIAL AND CULTURAL DIVERSITY**, because we work for the entire world.
- We make sure that **OUR CUSTOMERS HAVE APPROPRIATE KNOWLEDGE**, because we want them to be proud of pursuing their goals with us.
- When developing products and services, we focus on **INNOVATIVENESS AND TECHNOLOGICAL ADVANCEMENT**, with our customers' comfort and safety in mind.

### Ethical principles of conduct

Our Company's good name and reputation stem from the conduct, dedication, integrity, and expertise of our employees and business partners. We are an innovative group characterised by high organisational standards and social responsibility. The Code of Ethics and the Supplier Code which we have implemented aim to structure the applicable principles in force as well as rules of conduct for our employees and business partners, contributing to increased mutual trust. We implement an education programme for employees and business partners, focusing on ethical principles of conduct, with the aim of ensuring a full understanding of the values that guide us in our business, such as the following:

- Compliance with the law – fair conduct
- Compliance with the principle of confidentiality and protection of secret information
- Trading shares within the company
- Accepting gifts and favours
- Using the company's funds or other resources

# STRATEGY

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RISK MANAGEMENT

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SUSTAINABLE SUPPLY CHAIN

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# Risk management

**The Rawlplug S.A. Group undertakes all its activities in the spirit of social responsibility and concern for others. In our organisation, people are valued for their commitment, knowledge, and qualifications, as well as for every initiative related to environmental protection and safety.**

Management by values is the cornerstone of our strategy, emphasising the need to continuously develop the Company with a focus on sensitivity and attention to the immediate environment as well as on the heritage that the Group and the Company wish to pass on to future generations.



## THE PILLARS OF OUR ACTIVITIES AND RESPONSIBILITIES:

1  
ETHICAL PRINCIPLES OF CONDUCT

2  
MANAGEMENT THROUGH VALUES

3  
RESPECT FOR HUMAN RIGHTS AND ANTI-CORRUPTION EFFORTS

4  
MANAGEMENT THROUGH OBJECTIVES

5  
COMMUNICATION AND TRAINING ON PROPER CONDUCT

6  
COMPENSATION POLICY

# 1

## ETHICAL PRINCIPLES OF CONDUCT

The good name and reputation of the Group and the Company are the result of the conduct, dedication, integrity, and competence of our employees and business partners. Rawlplug is a Group characterized by high organizational standards and social responsibility. The “Rawlplug Business Ethics Code” and the “Supplier Code of Conduct” implemented by the Group are aimed at organizing the applicable principles and rules of conduct for our employees and business partners, which contributes to building mutual trust.

We implement an educational program for employees and business partners, focusing on ethical principles of conduct, aimed at ensuring a full understanding of the values we uphold in conducting our business, such as:

- Compliance with the law – fair conduct
- Adherence to confidentiality and protection of confidential data
- Trading of shares
- Acceptance of gifts and favors
- Use of company funds or other resources
- Interaction with the media

The Ethics Code for employees and business partners is available on the corporate website: <https://company.rawlplug.com/en/code-of-conduct/>.

The Ethics Code for suppliers is available on the website: <https://rawlplug.com/global/en/blog/code-of-conduct-for-rawlplugs-suppliers-lets-grow-together>.

# 2

## MANAGEMENT THROUGH VALUES

The Rawlplug Group S.A. undertakes all actions in the spirit of social responsibility and care for others. In our organization, people are appreciated for their commitment, knowledge, and qualifications, as well as for any initiatives related to environmental protection and safety.

Value-based management forms the foundation of our strategy, emphasizing the need for continuous company development, taking into account sensitivity and care for the immediate environment, as well as the legacy the Group and Company wish to pass on to future generations.

In accordance with the company’s policy, we guarantee: **SAFETY AND COMFORT AT WORK**, as we want our employees to feel secure and comfortable.

**DEVELOPMENT AND ENGAGEMENT** of employees, as the Group and Company care about their loyalty and satisfaction.

**SOCIAL AND CULTURAL DIVERSITY**, as we work for the whole world.

**CARE FOR THE KNOWLEDGE WE SHARE WITH OUR CLIENTS**, as we want our clients to be proud to achieve their goals with Rawlplug.

**INNOVATION AND MODERNITY**, through an innovative approach and the use of the latest technologies, we strive to create solutions that not only meet our clients’ expectations but also exceed them, providing them with a competitive edge in the market.

# 3

## RESPECT FOR HUMAN RIGHTS AND ANTI-CORRUPTION EFFORTS

The principles for counteracting corrupt behaviors carried out by individuals acting on behalf of or for Rawlplug S.A., as well as for improving management processes to effectively protect Rawlplug S.A.’s assets and reputation, are outlined in the Whistleblowing Procedure and the Rawlplug Group Business Ethics Code.

At Rawlplug, ethical business practices and profitable business are not mutually exclusive – this is possible through honest conduct. The Group wants to be seen as a trusted partner, as it is made up of teams of people for whom integrity is important. These are individuals who understand that trust must be earned every day, who recognize that the Group is responsible for how it operates, and that its strength today will directly affect its strength in the future.

It is through the people with whom and thanks to whom the sustainable development strategy is consistently implemented, an integral part of which is the Rawlplug Group Business Ethics Code. This Code defines the ways in which the Group operates, based on principles that are universally understood as fair and transparent. In a clear and transparent manner, the Rawlplug Business Ethics Code addresses the most important topics for ethical conduct: confidentiality

and protection of confidential data, acceptance of gifts and favors, respect for human rights and mutual respect, respect for health, safety, and hygiene at work, as well as fair trade and competition law.

Every employee of the Group is familiar with and understands its Ethics Code, and the Group’s clients and suppliers are also introduced to it. On one hand, the Group wants everyone to know it conducts ethical business, and on the other hand, it is important for it to work with partners who share the same values, with integrity being the foundation of their actions. By adhering to shared values and principles, the Group can provide its customers with a consistent, complementary, and attractive offer, while demonstrating that, just as much as profit, ethical conduct, transparency, and integrity are important to it.

## 4 MANAGEMENT THROUGH OBJECTIVES

Management by Objectives (MBO) is an effective tool that motivates Rawlplug S.A. teams to engage in creative work and take a proactive approach in achieving common strategic goals, which translates into high organizational efficiency.

As part of the MBO system, regular competency assessments of employees are conducted. Based on these evaluations, monthly, quarterly, or annual goals are set, and their achievement is rewarded with financial bonuses according to established criteria. Rawlplug S.A. recognizes that financial motivation is only one of the factors influencing employee engagement. The company understands that other factors, such as non-financial benefits, have an equally significant impact on the enthusiasm and attitudes of teams. Therefore, it offers employees access to a range of benefits, including medical care, accident insurance, a sports card, and meal subsidies.

Additionally, Rawlplug S.A. strives to support the personal ambitions of its employees by appreciating their daily work, assigning new, challenging tasks, and increasing their areas of responsibility, so that they feel they have the opportunity for full professional self-realization within the organization.

## 5 COMMUNICATION AND TRAINING ON PROPER CONDUCT

To remind employees of the Group's core values and principles regarding ethics, human rights, anti-discrimination, anti-corruption, and equal treatment policies, regular internal communications are sent via all available informational channels. Ethics training is mandatory for all employees on their first day of work during onboarding. The training is developed internally and is available to all employees, with completion required whenever regulations change.

Employees are required to adhere to the following principles:

- **Not offering** or giving any form of financial or personal benefit.
- **Not accepting any financial** or personal benefits.
- **Refusing to accept any financial** or personal benefits.
- **Avoiding persuading** others to offer financial or personal benefits.
- **Promoting ethical behavior** and transparent actions among colleagues and business partners.
- **Not engaging in activities** that could expose Rawlplug S.A. to the risk of violating anti-corruption regulations.
- **Reporting any suspicions** or instances of corruption.

In 2024, no incidents or public court cases related to corruption and bribery were identified, nor were there any convictions or fines for violating anti-corruption laws.

## 6 COMPENSATION POLICY

The compensation policy at Rawlplug S.A. is based on the Remuneration Regulations and the Employee Benefits Fund Regulations, constituting an integral part of the management system.

The current compensation policy aligns with the Company's strategy and supports the implementation of its short-, medium-, and long-term development plans.

The Company uses a time-based and performance-based compensation system, which consists of a base salary, defined in the monthly rate, and optionally: an MBO task-based bonus (monthly, quarterly, or annual) for achieving goals, performance bonuses, regulatory bonuses, and commission-based compensation. The type of compensation and the type of bonus are determined by the provisions in the individual employment contract.

The key objectives of the compensation policy include motivating employees to continuously improve efficiency and increase engagement, as well as ensuring that the compensation system is appropriate for the type of work performed, the value of the position, competencies, and required skills.

The Company also has a remuneration system for the Management Board and key managers, which is linked to the Company's financial indicators, further supporting the achievement of the organization's strategic goals. Rawlplug S.A. also provides employees with non-financial benefits, such as co-financing for private medical care, employee meals, and sports cards. Under the Employee Benefits Fund, employees can receive subsidies for vacations or children's camps, as well as holiday vouchers, etc.

The Company's motivational policy is implemented by linking employee salaries to the tasks they perform. The „Remuneration Policy for Members of the Management Board and Supervisory Board“ is in accordance with the requirements of Chapter 4a of the Public Offering Act and the conditions for introducing financial instruments to a regulated market and for public companies.

### ACTIVITIES RELATED TO NUCLEAR AND MINERAL GASES

Neither the Group nor the Company engage in activities related to nuclear and mineral gases.

### ANIMAL WELFARE

The Company does not have a formal policy regarding animal welfare.

### POLITICAL ENGAGEMENT AND LOBBYING

In 2024, Rawlplug S.A. did not engage in lobbying activities nor did it make any political financial or in-kind contributions.

# Sustainable supply chain

## At Rawlplug, for many years now, we have been improving our management systems, factory production control, and supply chain.

Since we know just how important it is to maintain the efficiency, effectiveness, and high quality of processes, we conduct internal inspections, as well as have an external audit carried out every year to confirm compliance with the ISO standards adopted.

Looking after our business, our stakeholders, and the environment, we not only check the processes implemented within Rawlplug, but also audit our suppliers. As far as the environmental management system is concerned, we check the areas in which our activities influence the environment, defining what is referred to as environmental aspects. We analyse the potential threats that may arise on that account and identify opportunities, conducting analyses and undertaking suitable measures.

Rawlplug's Due Diligence Procedures regulate the matters of identification of the Company's own business operations and supplier monitoring. New suppliers are also subject to assessment, while the Supplier Charter and the Supplier Code of Ethics, implemented in line with the latest EU directives, contain a human rights clause that specifies the procedure for remedial measures envisaged in case of identified abuse.

We evaluate our suppliers in terms of the following aspects:

- responding to quality complaints from Rawlplug S.A.,
- number of complaints issued,
- having a Quality Control System (certificates) in place,
- completeness of deliveries vs the contracted quantities,
- timeliness of deliveries vs the contracted deadlines,
- quality of deliveries: % of damaged/defective goods delivered,
- price conformity: invoice price vs contract/price list,
- pricing level vs the competition,
- supplier's response to urgent enquiries,
- clarifying emerging issues,
- Environmental Management Systems (ISO 14001 or another environmental management standard in place),

- carbon footprint monitoring,
- use of renewable energy sources,
- use of recycled raw materials,
- position taken on Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers, intended to reduce the risk related to the acquisition of as well as to combat trading in four minerals (tin, tantalum, tungsten, and gold), which are sometimes used to finance armed conflicts or are mined with the use of forced labour and in violation of human rights.

In order to streamline the supply chain and the flow of goods, some deliveries to our subsidiary companies are performed directly from the plant in Vietnam, which significantly strengthens its role in the existing distribution channels.



# MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

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ENVIRONMENTAL AND SOCIAL IMPACTS AND POTENTIAL RISKS

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# Environmental and social impacts and potential risks

	IMPACT	IMPACT	*ASSESSMENT	COMMENT
<b>ETHICAL PRINCIPLES OF CONDUCT</b>	Actual	Positive	5	Adhering to high ethical standards contributes to building a positive image of Rawlplug S.A. and increasing trust among customers and business partners.
<b>VALUE CHAIN</b>	Actual	Positive	4	Taking actions based on values promotes organizational coherence and strengthens trust from stakeholders, which can contribute to the company's long-term success.
<b>ACTIVITIES RELATED TO NUCLEAR AND FOSSIL FUELS</b>	Actual	Positive	1	Currently, neither the Group nor the Company are engaged in activities related to nuclear and fossil gases. The decision not to engage in activities related to nuclear and fossil gases emphasizes the company's commitment to sustainable development and concern for the environment. Avoiding activities involving these substances may reflect the ethical approach of the Rawlplug Group and concern for the safety and well-being of people and the natural environment, although it may discourage customers from considering the company when they require such resources.
<b>RESPECT FOR HUMAN RIGHTS AND ANTI-CORRUPTION MEASURES</b>	Actual and Potential	Positive	5	The Group specifically undertakes actions to respect human rights and combat corruption through the implementation of appropriate procedures, employee training, monitoring activities related to anti-corruption efforts, and other actions aimed at promoting ethical standards within the company. There is also the possibility that the Group may develop and deepen its efforts in the area of human rights and anti-corruption in the future. This may include further improvement of procedures, increasing employee awareness, involvement in social initiatives, and other actions aimed at enhancing ethical standards within the company.
<b>MANAGEMENT BY OBJECTIVES</b>	Actual and Potential	Positive	4	The Group applies management by objectives in its strategy and business practices. Objectives are monitored, assessed, and achieved by the company. The process of management by objectives has been implemented and is operational in practice, contributing to the achievement of defined outcomes. There is also the possibility that Rawlplug may develop and refine its approach to management by objectives in the future. New, tailored execution strategies may be planned, processes for monitoring progress may be improved, and corrective actions may be taken to achieve the intended results.
<b>COMPENSATION POLICY</b>	Potential	Positive and Negative	4	Adopting a fair and competitive compensation policy at Rawlplug S.A. motivates employees to perform better and increases loyalty to the company, contributing to the retention of key talent. An unjust compensation policy may lead to employee dissatisfaction, conflicts, and lowered morale within the organization. An overly generous compensation policy could lead to increased operational costs, which may negatively impact the company's profitability.

\* A Likert scale was used for the impact assessment. The methodology of the Likert scale in terms of determining the level of intensity involves measuring the extent to which the company agrees or disagrees with a specific statement, allowing for the capture of the intensity of attitudes, opinions, or beliefs towards various issues.

*ASSESSMENT	IMPACT SIGNIFICANCE	
1	Negligible	No actual impact has been identified, only a theoretical possibility of impact on people and the environment.
2	Mild	Minimal impact on people and the environment, with only a few actions potentially generating some effects.
3	Moderate	Moderate impact on people and the environment, actions covering several selected processes may generate some effects.
4	Significant	Significant impact on people and the environment, actions involving a substantial part of the organization, many processes, and selected products and services may generate some effects.
5	Critical	Very significant impact on people and the environment, actions covering the entire organization, every process, every product, and service may generate some effects.

	IMPACT	RISKS / THREATS	OPPORTUNITIES
<b>ETHICAL PRINCIPLES OF CONDUCT</b>	<ul style="list-style-type: none"> <li>• Positive Image</li> <li>• Increased Trust</li> <li>• Employee Loyalty</li> </ul>	Ethical violations can lead to reputational damage and loss of trust from stakeholders.	Adhering to ethical standards can bring benefits in the form of customer loyalty and increased employee engagement.
<b>VALUE CHAIN</b>	<ul style="list-style-type: none"> <li>• Building Organisational Culture Among Employees and Stakeholders</li> </ul>	Failure to consistently apply values may weaken organizational coherence and employee motivation.	Consistently following values can contribute to creating a competitive advantage by building customer trust and increasing employee engagement within the Company.
<b>ACTIVITIES RELATED TO NUCLEAR AND FOSSIL FUELS</b>	<ul style="list-style-type: none"> <li>• Company Reputation</li> </ul>	Potential risk related to negative impacts on the environment and local communities.	Maintaining a positive company image and avoiding potential social conflicts.
<b>RESPECT FOR HUMAN RIGHTS AND ANTI-CORRUPTION MEASURES</b>	<ul style="list-style-type: none"> <li>• Positive Image</li> <li>• Increased Trust</li> <li>• Employee Loyalty</li> </ul>	<p>Reputational Damage: violation of human rights or scandals related to corruption can cause serious damage to the reputation of Rawlplug Group S.A., leading to loss of trust from customers and investors.</p> <p>Work Environment: ignoring employee rights or tolerating corruption may lead to tensions in the workplace, reduced employee morale, and increased turnover.</p> <p>Legal Sanctions: failure to comply with human rights regulations or engaging in corrupt activities may result in legal consequences, such as financial penalties or lawsuits.</p>	<p>Attracting Investors: effectively combating corruption and respecting human rights can attract investors interested in ethical business practices.</p> <p>Increased Efficiency: eliminating corruption and ensuring respect for human rights can lead to increased company efficiency through better management, process transparency, and risk reduction.</p> <p>Innovation: an organisational culture based on ethical principles can foster innovation, as employees may feel free to share ideas and suggest potential improvements, which can influence the company's long-term success.</p>
<b>MANAGEMENT BY OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Motivation and Engagement</li> <li>• Employee Loyalty</li> <li>• Organisational Efficiency</li> </ul>	<p>Excessive Pressure: overemphasis on achieving objectives may lead to excessive stress and pressure on employees, negatively affecting their mental health and prompting them to make risky decisions in order to meet targets.</p> <p>Manipulation of Goals: some employees may attempt to manipulate goals or cheat to appear more effective, leading to a loss of trust and lowered morale.</p> <p>Neglecting Other Aspects: focusing solely on achieving goals may result in neglecting other crucial areas of the company's operations, such as innovation, product quality, or customer relationships.</p>	<p>Employee Motivation and Engagement: effective management by objectives can contribute to increased employee motivation and engagement by clearly defining the goals to be achieved.</p> <p>Strategy Formulation: defining strategic objectives enables the company to better understand its mission and vision, which facilitates the formulation of coherent development strategies.</p> <p>Striving for Excellence: constantly striving to achieve set goals can lead to the continuous improvement of processes and procedures within the company, enhancing its competitiveness in the market.</p>
<b>COMPENSATION POLICY</b>	<ul style="list-style-type: none"> <li>• Motivation and Engagement</li> <li>• Employee Loyalty</li> <li>• Organisational Efficiency</li> </ul>	<p>Wage Inequality: unfair compensation policies may lead to tension and dissatisfaction among employees, potentially lowering morale and increasing staff turnover.</p> <p>Operational Costs: an overly generous compensation policy may result in increased operational costs for the company, which could negatively affect its profitability.</p> <p>Budget Pressure: high wage demands may create pressure on the company's budget, potentially leading to the need for cost-cutting in other areas of the business.</p>	<p>Attracting Talent: an attractive compensation policy can attract highly qualified candidates, which can bring benefits for the development and competitiveness of the company.</p> <p>Motivation and Engagement: fair and competitive compensation can influence employee motivation and engagement, which can lead to increased productivity and company performance.</p> <p>Improved Image: a transparent and fair compensation policy can increase trust among employees, the local community, and customers, contributing to the building of a positive company image.</p>



# CONCLUSION

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# External assurance.


## Compliance of the report with national and European Union legislation

**The Sustainability Report covering the year 2024 was published in April 2025. The reporting is performed in an annual cycle. This report covers Rawlplug's activities from 1 January 2024 to 31 December 2024, unless otherwise indicated in the report.**

The report has been drawn up in line with the ESRS Standard and in accordance with 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 on corporate sustainability reporting (referred to as CSRD), as well as with the Directive on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law (also referred to as Corporate Sustainability Due Diligence Directive – CSDD, CS3D).

The report content and the extent of its individual aspects have been defined in line with the ESRS guidelines, as applicable to every sphere of the Rawlplug Group's operations.

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