

**REPORT ON NON-FINANCIAL INFORMATION
OF THE DEKPOL CAPITAL GROUP**

for 2020

Report on non-financial information of the DEKPOL Capital Group for 2020

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1. Letter of Management Board of Dekpol SA

Dear Stakeholders,

We are pleased to present the first Report on non-financial information, which includes the most important business activities undertaken by the Dekpol Capital Group in the area of sustainable development. Publication of this document and information contained therein cover the special time of the year 2020, which was marked by potential threats caused by COVID-19 pandemic, which we before have not dealt with.

Despite difficulties resulting from turbulences in the economic market, suspension of purchasing decisions of contractors and a number of challenges related to the organization of works of the entire team, allowing for the continuity of production, we can consider the past period as successful. From the point of view of financial results obtained, which we comment extensively in the pages of Consolidated Financial Statement of the Group, we achieved assumed goals. It is worth to mention, that it would not be possible without non-financial sphere, which in our business model is determined in particular by employees creating our organization. Therefore, in this publication, we describe our commitment in managing of employee, environmental, social, anti-corruption, bribery and human rights issues.

We would like to admit that although we are informing for the first time about our achievements in the non-financial sphere, the social responsibility and principles of sustainable development are well established in our brand for many years. Invariably from changing regulations and requirements in terms of environmental protection, climate awareness, respecting of human and employee rights, we follow a designated path, which is synonymous with ethics of conducting of business operations, mutual understanding and responsibility for offered product and natural environment in which we invest.

Doing a business during the most serious pandemic we have so far dealt with contributed to making well-thought-out decisions in the area of employment growth and flexibility in the scope of running the production process. We ensured sanitary discipline of our team and made it possible to perform comfortably assigned tasks within remote working system. We made surface disinfection, introduced an additional break between shifts to reduce direct contact between employees and provided employees with personal protective equipment. These efforts, through implementation of orders for customers, allowed to achieve assumed goals and maintain our position on the market. It is worth to mention, that while facing with threats resulting from uncertainty on the economic market, we also focused on

development of certain activities contributing to minimization of our impact on the climate.

Industry in which we operate causes environmental consequences, but as the Management Board of Dekpol S.A. we see the need for improvement also in this area. In support of the European Green Deal strategy, which aims to achieve climate neutrality in Europe by 2050, we have taken steps to achieve this goal.

More information about initiatives and activities undertaken can be found in this Report. We hope that issues raised in this Report will help to understand better our business model and guiding values.

Yours sincerely,

Mariusz Tuchlin, President of Management Board

Katarzyna Szymczak-Dampc, Vice-President of Management Board

2. Introduction to the Report

2.1. Legal basis and introductory information to the Report

This Report on non-financial information has been prepared in accordance with requirements of Art. 49b and 55 of the Accounting Act of 29 September 1994 (i.e. Journal of Laws of 2021, item 217), which obliges public interest entities to disclose non-financial data.

Presented content of the Report includes non-financial information on the Dekpol Capital Group in the field of issues recognized by Dekpol Capital Group as important for the assessment of development, results and situation as well as impact of its business activities on issues referred to in art. 49b paragraph 2 of the Accounting Act. Report on non-financial information of the Dekpol Capital Group for the reporting period from 1st of January to 31st of December 2020 covers all subsidiaries of the Dekpol Capital Group included in "Consolidated Financial Statement of the Dekpol Capital Group for financial year ended on 31st of December 2020".

Statement has been published as a separate document.

2.2. Adopted reporting principles and standards

Report was prepared based on international standards developed by the Global Reporting Initiative (GRI) in the "core" version. The content of the document also takes into account selected guidelines contained in the document COMMUNICATION FROM THE COMMISSION Guidelines on non-financial reporting: Supplement on reporting climate-related information (2019/C 209/01) and recommendations published by the Task Force on Climate-related Financial Disclosures (TCFD) covering reporting on environmental issues.

In order to exercise the due diligence in the reporting process, the Group was supported by the independent consulting company Kapital Intelektualny Sp. z o. o. The published Report comprehensively presents the impact of the Dekpol Capital Group on the most important non-financial topics, including: employment, social, environmental, human rights, anti-corruption and bribery. The Report was subject to internal verification performed by a project team consisting of employees of the Dekpol Capital Group. The content of the Report has not been subject to additional, beyond legal requirements, external verification.

2.3. Creation of the content and significant aspects of the Report

Substantive content of the Report was developed on the basis of analyzed procedures, regulations, press publications, topics covered in internal communication as well as development and investment plans of the Dekpol Capital Group. During the work were analyzed risk management principles and individual non-material aspects, including: employee, social, environmental, respect for human rights and counteracting corruption and bribery. The Report presents all key issues, presenting both the approach to their management together with implemented documents regulating a given area, as well as corresponding indicators. The process of Report's content creation has been divided into the following three stages:

- **Stage 1: identification** – activities included identification of material aspects and business issues as well as areas of sustainable development of the Dekpol Capital Group, which were selected during consultations with Management Board, management staff and professional employees. As a part of this stage were also identified important topics, which, in the opinion of the project team, should be included in the Report. Identification process took into account indicated directions and guidelines of international standards in the field of sustainable development and non-financial reporting.
- **Stage 2: Prioritization** – as a part of this stage, identified significant topics were specified through consultations with the project team, obtaining the final list of key issues. Cascading of selected stages took into account the context of, among other things, planned changes in reporting of issues related to notification of climate-related information, the Strategy of European Green Deal and the Paris Agreement of 2015.
- **Stage 3: Validation** - conducting of validation consultations with Management Board, management staff and key employees allowing for definition of the final list of reporting issues.

2.4. Key aspects of the Report

As a result of design works enabling defining of the content of Report on non-financial information were identified significant topics, which are presented in the matrix below:

KEY REPORTING ASPECTS	IMPORTANCE OF THE ASPECT		IMPACT OF THE ASPECT	
	HIGH	VERY HIGH	INSIDE THE GROUP	OUTSIDE THE GROUP
SOCIAL AREA				
Product liability		x		x

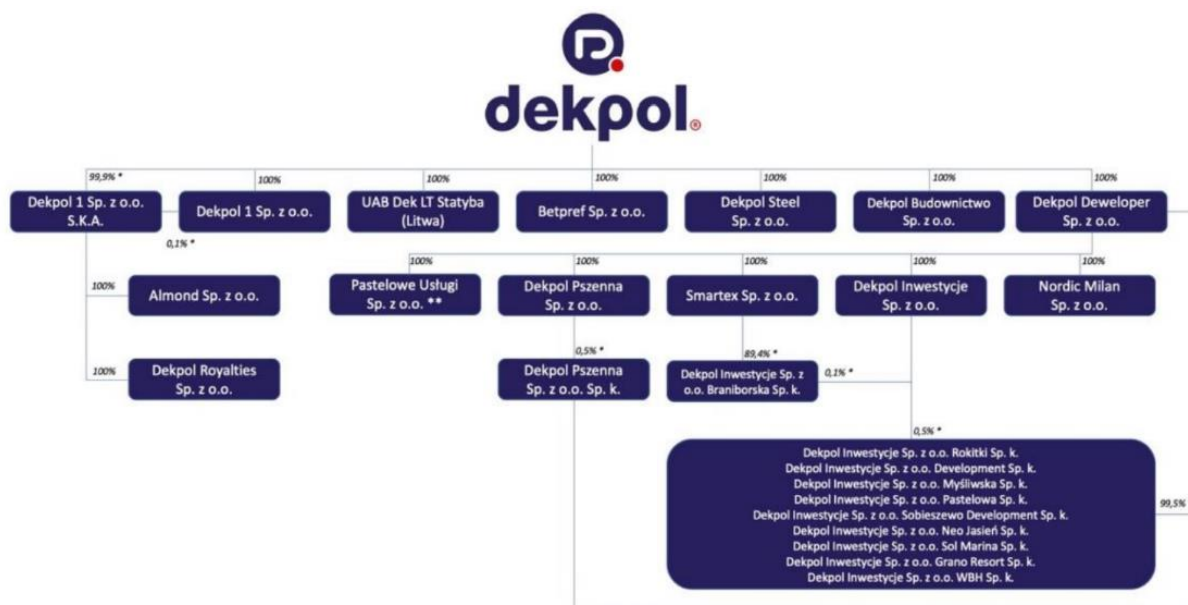
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Confidentiality and security of customers data	x		x	x
Customer satisfaction with products and services offered	x			x
Quality of products and services offered		x		x
EMPLOYMENT AREA				
Development of employees' competences and qualifications		x	x	x
Solutions influencing occupational health and safety		x	x	x
Employee motivation and commitment	x		x	
ENVIRONMENTAL AREA				
Actions influencing achievement of climate neutrality	x		x	x
Solutions reducing the impact on environment		x	x	x
Education in pro-ecological area	x		x	x
HUMAN RIGHTS AREA				
Solutions ensuring equal treatment of candidates during recruitment process	x		x	x
Actions ensuring equal access to training and competence development for all employees		x	x	x
Activities contributing to creation of ethical work culture and prevention of discrimination	x		x	x
ANTI-CORRUPTION AND BRIBERY AREA				
Improvement of applied purchasing practices for suppliers ensuring transparent rules of cooperation		x		x
Reporting of violations or incidents	x		x	x

3. Business Model of the Dekpol Capital Group

3.1. Information on the Capital Group

Dekpol Capital Group operates in construction industry in the country and abroad. The function of the parent company in the Group fulfills the company Dekpol S.A., which started to be listed on the main market of Giełda Papierów Wartościowych w Warszawie S.A. (Warsaw Stock Exchange) on 8th of January 2015. Registered office of Dekpol S.A. is located in the Pomeranian Voivodeship, at ul. Gajowa 31 in Pinczyn. The Capital Group consists of 25 subsidiaries presented in the organizational chart below.



3.2. Bodies of the Company

Management bodies in the Group are Management Boards of individual companies, which operate on the basis of provisions of the Commercial Companies Code, Articles of Associations as well as on the basis of internal regulations. Management Board of the parent entity plays a special role in the management process, as it coordinates the scope of risk management, creation of the strategy and establishment of Group's short and long-term goals.

Managing body of Dekpol S.A. is the Management Board, which as at 31st of December 2020 was represented by two persons. Each member of Management Board has the right and obligation to manage the business of the Company as a part of their regular activities.

Members of Management Board of Dekpol S.A.	
Name and Surname	Function
Mariusz Tuchlin	President of Management Board
Katarzyna Szymczak-Dampc	Vice-President of Management Board

3.3. Business model

When defining the business model of the Dekpol Capital Group, three basic segments in which the entity operates should be indicated. These include construction works, real-estate development and production of accessories for construction machines.

Regarding business activities carried out in the construction segment, the Company deals with general contracting in the field of industrial, logistics and warehouse, public utility, sports and recreational objects, environmental protection facilities, as well as sanitary, road and hydrotechnical works. Real-estate Development activities include construction, finishing and sales of housing estates, single-family houses, luxury apartment buildings, condo and apart hotels, as well as commercial and service facilities. In turn, in the field of production of accessories for construction machines, the conducted activity includes production of, among others, buckets for excavators and loaders.

Geographical scope and markets served by the Dekpol Capital Group are diversified and depend on the analyzed segment. The dominant area of Group's business activities in the construction segment remains the Pomeranian Voivodeship. Most of Group's investments and projects are implemented in this region. Despite the attachment to the native region, the Group also acquires projects throughout the country, including in the following voivodships: Lubelskie, Podkarpackie, Dolnośląskie, Mazowieckie, Zachodniopomorskie and Warmińsko-Mazurskie. The Group's real-estate development activity (conducted since 2007) includes successively implemented own housing estate projects in the territory of Northern Poland. Production of accessories for construction machines, unlike other business activities, is in over 90% exported to over 24 countries around the world, incl. to Norway, Sweden, Germany, Great Britain, but also to South Korea and Australia.

3.4. Supply chain

The range of products and services offered allows for provision of clients with comprehensive solutions, the high-quality of which is appreciated by a wide group of recipients. The Dekpol Capital Group implements projects by use of proven materials and raw materials, its own machine park and qualified expert staff. In the supply chain, three elements were considered as the most important: selection of suppliers, purchase of raw materials and execution, which allow for implementation of a project as well as products within the agreed budget, time and scope.

Selection of suppliers – material suppliers are assessed in terms of quality, timeliness and terms of delivery of raw material. The choice of a supplier depends on results of assessment, and thus on entering on the list of qualified suppliers.

Purchase of raw materials – the dominant raw materials are construction materials used in construction and real-estate development segment. On the other hand, for production of buckets for excavators and loaders, the main material is structural steel, belonging to the range of Hardox wear-resistant materials, of a high-strength s690 and s355.

Execution – prefabricated concrete and steel structures are manufactured in the plants belonging to the Capital Group. The projects are prepared in our own machine park equipped with about 100 heavy construction machines with operators, assembly teams and over 120 experienced engineers working directly on projects. Installation works, incl. electrical, ventilation, etc. are performed by a wide group of subcontractors who have been cooperating with the Group for many years. Production of accessories for construction machines used in construction, earthworks, finishing and agricultural works is also carried out in Group's own plants. The machine park dedicated to this type of production is equipped with modern Haas machining centers and research laboratories allowing for testing of steel hardness and strength of welds.

3.5. Development perspectives and key performance indicators

About the current market position of the Dekpol Capital Group decide the developed brand, which from the very beginning of functioning was identified with high quality and on-time implementation. The strength of the Group is the ability to adapt the offer to current market situation and customer expectations. It is possible thanks to the infrastructure, equipment of the machine park, experience and know-how owned by the Group. Perspectives and directions of organization's further development are determined by internal and external environment. Due to the need of systematization of processes of creation of new areas of knowledge and its subsequent commercialization, in the Group was established, the R&D department. In the near future, apart from an increase in investment outlays on intellectual capital, the Group's fixed assets are also planned to be expanded. The main plans include expansion of the production hall by 4,700 m² intended for production of buckets weighing up to 5,000 kg and full robotization of welding process. The next stage is construction of so-called "Heavy" hall with an area of 5,000 m² for production of buckets weighing more than 50 tons. At the same time, it was planned to improve operations of existing production through investing in elements of equipment of production line. It is also planned to purchase new assembly tables, an angular head for TOS boring machine and a continuous shot blasting machine.

In addition, very important remains constant searching for optimization in controlling of company's own processes, thus striving to ensure intra-organizational excellence. Hence, for example, Dekpol Capital Group implemented modern IT solutions in organization, mainly an avant-garde way of adoption of the ERP system for the needs of construction sites, which in its advanced form shall be used in the second half of 2021 on construction sites of Dekpol Budownictwo Sp. z o.o., supporting controlling of projects.

Last year, Dekpol Steel also started works on expansion of its own sales network. In Poland and in Western Europe aims to establish warehouses with their own products. Thanks to this operation, sales offer for potential recipients will become more interesting due to availability of "spot" products and elimination of long waiting time for the execution of order. The main markets, which will be covered in the first place by this adopted solution will be France, Germany and Sweden.

The Dekpol Capital Group monitors achievement of business goals through the following key performance indicators:

KEY PERFORMANCE INDICATORS OF THE DEKPOL CAPITAL GROUP				
LP.	INDICATOR NAME	CALCULATION ALGORITHM	unit of measure	VALUE
				2020
1	Share of sales performed on foreign markets	$(\text{net revenues from export sales}) / (\text{total net revenues from sales}) * 100$	%	5,07%
2	EBITDA Margin	$\text{EBITDA} / (\text{total net sales revenues}) * 100$	%	8,70%
3	Employee productivity index	$(\text{total net sales revenues}) / (\text{total number of employees})$	Thousands of PLN	2040,58
4	Material consumption on the activity	$(\text{consumption of materials}) / (\text{net revenues from sales of products}) * 100$	%	21,73%
5	Energy consumption	$(\text{energy consumption}) / (\text{net revenues from sales of products}) * 100$	%	0,5%

3.6. Relationships and the map of stakeholders

Multi-aspect contacts with various groups of stakeholders require the use of multiple communication channels. Interactions with internal and external environment require in the first place of meeting of information expectations. It should be admitted, that the Group expresses corporate social responsibility in creation of positive and lasting relations with external environment. Undertaking of economic decisions takes into account expectations of individual groups of stakeholders. The ongoing dialogue and implementation of joint initiatives with stakeholders play a key role in creation of a common value. Communication, transparency and clearness of information provided are, in the opinion of the Group, one of elements determining the success and implementation of the adopted strategy. The exchange of information with interested parties provides the Group with knowledge of expectations of environment as well as

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influences development and improvement of the organization. In order to fulfill its role, the Group uses means of direct communication, a corporate website, current and periodical reports as well as fairs and exhibitions.

MAP OS STAKEHOLDERS

Stakeholder Group	Engagement type
Shareholders, Investors, Stock Market and ESG (Environmental, Social, and Corporate Governance) Analysts, Banks and Financial Institutions	<ul style="list-style-type: none"> • Current and periodical reports, • Annual reports, • Report on non-financial information, • Corporate website, • General Meetings of Shareholders, • Polling of Stakeholders' expectations, • Individual meetings, • Conferences and teleconferences, • Phone contact under dedicated number /+48 606 205 119; +48 697 613 020/.
Employees of the Capital Group	<ul style="list-style-type: none"> • Face-to-face meetings with employees and their families, • Conversations with supervisors, • Current and periodical assessment, • Trainings, workshops, courses, • Integration meetings, • Community involvement programs (volunteering), • Intranet, • Internal e-mail messages, • Information boards, • Report on non-financial information.
Clients, business partners	<ul style="list-style-type: none"> • Website and corporate website, • Customer satisfaction survey, • Face-to-face meetings, • Phone calls, • E-mail contact, • Report on non-financial information.
Suppliers	<ul style="list-style-type: none"> • Annual Report, • Contracts and joint projects, • Direct relations with employees designated for contacts, • Industry meetings, fairs, • Report on non-financial information.
Social partners	<ul style="list-style-type: none"> • Participation in social events, • Volunteer programs, • Conferences, • Face-to-face meetings, • Patronage and sponsorship, • Report on non-financial information.
Control and management institutions, Tax Offices, governmental agencies	<ul style="list-style-type: none"> • Documentation confirming the fulfillment of disclosure obligations, • Face-to-face meetings, • Annual Report, • Report on non-financial information.
Regional and worldwide media	<ul style="list-style-type: none"> • Press office, • Ongoing communication, • Phone contact under dedicated number /+48 698 612 866 /, • Website https://dekpole.pl/, • Press conferences, • Report on non-financial information.

3.7. Management of non-financial risk

Identification and monitoring of non-financial risks is a constant process, which in the Dekpol Capital Group I carried out by substantive entities. Due to the necessity of implementation of initiatives minimizing their materialization and the occurrence of possible negative consequences for the organization, the Group applies principles and risk management defined in the "Risk and Opportunity Management Procedure". In addition to examination of possible risks, the Group also identifies possible opportunities that may arise during the implementation of processes. In particular, the procedure is addressed to process owners, who are responsible for continuous identification of threats and consequences in the form of risks and opportunities associated with them. For this purpose, the Group performed the analysis of internal and external conditions as well as the continuous observation of environment of Capital Group's business operation. As a result of competency works made by teams, the Group created a risk matrix, which defines significance of risks in terms of consequences for the organization and probability of their occurrence.

The key non-financial risks in the areas of employment, environmental, climate, social, anti-corruption and bribery as well as human rights are presented below. In further part of the Report was presented the method of risk management.

1. Environmental risks

- Risk related to environmental protection regulations.
- Risk of uncontrolled leakage of chemicals on the storage site.
- Risk of uncontrolled leakage of chemicals during implementation of production processes.
- Risk of uncontrolled leakage of operating fluids from handling machines.
- Risk of an industrial accident or construction disaster.
- Risk of a negative impact on environment, in particular noise emissions to the environment during implementation of production processes.
- Risk of incorrect waste segregation.

2. Climate risks

- Risk of adjustment of business activities to the European Union climate policy.
- Risk of air pollution caused by the emission of greenhouse gases and other substances generated by transport used in the general contracting segment.
- Risk of impact on climate change due to release of greenhouse gases from electricity generation.
- Risk of air pollution caused by emission of greenhouse gases and other substances generated by means of transport used in the segment of production of accessories for construction machines.

- Risk of air pollution caused by emission of greenhouse gases and other substances generated by combustion processes in heat sources and used for technological processes.
- Risk of air pollution caused by emission of technical gases used in technological processes.

3. Social risks

- Risk of negative relations with the local community.
- Risk of dissatisfaction with products or services provided.
- Image risk resulting from negative perception of construction projects.

4. Employee risks

- Risk of changes in applicable legal regulations in the area of OSH.
- Risk related to untimely vehicle inspections, legalization and calibration of devices.
- Risk of traffic accidents.
- Risk of violation of internal health and safety (OSH) procedures by employees.
- Risk related to COVID - 19 epidemic.
- Risk related to changing working system - remote working.
- Risk of losing key employees.
- Risk of lack of qualifications of employees.

5. Risks of counteracting corruption and bribery

- Risk of occurrence of corruption and bribery.
- Risk of disposition of company's property for private purposes.

6. Human rights risks

- Risk of failure in respecting of employee right.
- Risk of occurrence of mobbing or discrimination.

4. Working area

4.1. Management of working area

The basic non-material asset determining the present and future market position of the Dekpol Capital Group are employees. Proper use and stimulation of their potential allows to deliver not only the expected products, but also to exceed customer's expectations, by offering of innovative and modern solutions resulting from creative work of expert teams of the Capital Group. Therefore, actions taken in relation to employees are aimed at building and maintenance of a team implementing the adopted business strategy. Experience, knowledge, skills and know-how of employees in correlation with their commitment, work quality and loyalty determine current and future development of the Group. Thus, the personnel policy of the Group is focused on maintenance of human resources development.

4.1.1. Recruitment and selection of employees

Fundamental value of good cooperation between the employer and employees are clear and transparent employment and working conditions allowing meeting of expectations of both parties. Therefore, the recruitment process is performed on the basis of competent selection of employees on positions as well as the scope of duties and responsibilities. The basis of the process is awareness of recruiters on benefits of the diversity of applicants. Therefore, both, employees of the Capital Group as well as external candidates who want to create value for recipients, can join the recruitment process. It should be noted that recruitment process takes place in an open manner, respecting equal access to information of potential candidates. The basis for searching of employees is reporting on demand by respective decision-making employees of departments in which a free vacancy appeared. Announcements for candidates are posted on Group's website under address: <https://dekpole.pl/en/career/> and in public recruitment portals, as well as sent to Employment Offices. Received application documents are verified by specialized employees who analyze them in terms of requirements and qualifications included in the job advertisement. Then, candidates who meet formal requirements are invited to preliminary interviews that allow to understand better the profile of a potential employee, and a candidate to learn about organizational culture and possibilities offered by a future employer. In the employment process we use recruitment tools adequate to a given position in order to assess their potential - analytical, substantive and language tests. After positive result of the recruitment, an appropriate agreement is signed with a candidate who accepted the engagement offer.

4.1.2. Employee training and development

Improvement of competences, improvement of skills and acquisition of new areas of knowledge by employees is reflected in the quality of products and matching of products to customer's requirements. Investment in the development of specialized management staff, specialists as well as production staff is the basis for correct implementation of company's business processes. Therefore, Group's employees are educated within performed workshops, trainings and conferences, as well as take part in exams confirming improvement of their qualifications. In addition, the Group finances postgraduate studies, MBA and the doctoral studies. A key element of professional development is also dissemination and sharing of knowledge among employees. Dekpol Capital Group supports initiatives undertaken by teams aimed at exchanging of experiences between colleagues and showing others of a proven solutions. In particular, very appreciated is the attitude of employees with many years of experience, as they help younger colleagues in acquisition of a knowledge and performance of their tasks. Within Group's own structures was established a training team preparing employees to certified exams. In addition, the Group implements the project "Akademia Dekpol" under which are organized multiple internal trainings and workshops. The Dekpol Group identifies employees with key skills and abilities in order to define their development path. Conscious talent management allows the Group to create a competent team of employees who, through a special attitude and outstanding potential, become the key element of entire organization. It should be noted that significant and fast personal development of employees of the Group results in implementation or participation in new, customer-dedicated projects. Searching of innovative solutions means that the employed staff of the Dekpol Capital Group disposes of a highly-specialized skills.

4.1.3. Remuneration policy and evaluation of employees

Issues of remuneration of employees are established and clearly defined at the moment of signing of cooperation agreement. The Dekpol Capital Group applies a transparent remuneration policy. Its significant element is taking care of, among other things, that the amount of remuneration paid is adequate to entrusted tasks, position and scope of responsibilities. In addition, due to the adopted ethic principles, the Capital Group ensures that the workplace is free from any of actions of discriminatory nature. It is worth to mention, that apart from transparent remuneration systems, employees are motivated by a number of benefits and openness of colleagues being ready to help in implementation of joint initiatives. The most frequently used payroll benefits include:

- attractive financial support for people in a difficult life situation,
- subsidies for children's holiday trips,
- support for all sports activities,

- random grants,
- jubilee awards,
- medical package for the employee and members of the family,
- possibility of remote working,
- Christmas bonuses,
- occasional bonuses.

Among the non-cash motivation, it should be distinguished:

- trainings, workshops, courses,
- postgraduate, MBA, PhD studies,
- participation in implementation of interesting projects,
- ability of implementation of own initiatives,
- influence on creation the organizational culture.

Engagement, motivation and work performance are subject to employee work assessment. Depending on position, it is selected the type of assessment. In most cases, it is kept on an ongoing basis and is made by immediate supervisor. Performance of assessment allows to direct the employee and indicates areas for further improvement. Assessment is the basis for determination of employee's training needs and development plans. Conducted appraisal interview shall identify aspirations and expectations of the employee with regards to further perspectives of cooperation.

4.1.4. Comfort and safety at work

Creation of a safe and friendly workplace for employees and associates is the Group's priority. Therefore, the Group undertake intensified actions in order to limit potentially dangerous events, which may consequently lead to accidents at work. Every day, functional employees perform the health and safety inspections (OSH) in the production hall, which allow for identification of irregularities which may contribute to creation of situations threatening the health or life of employees. There is also video monitoring in the production hall installed, which allows to recreate a given event, analyze it and thus, introduce corrective actions. The same rules apply with regards to safety issues on construction sites. Usually, during performance of works and before their commencement, the Group performs so-called "Safety walking", the purpose of which is controlling of the safety of performed works by the staff.

In order to ensure the highest level of safety, all employees undergo mandatory health and safety trainings (OSH) in accordance with agreed trainings plan. In addition, occupational risk assessment at each of workstations is regularly updated and appropriate selection of individual protection measures is performed along with ongoing monitoring of their conditions. At the same time, the Company performs control of devices and machines condition as well as performs their regular inspections and maintenance. Employees also undergo trainings in use of machines and devices

that affect their proper and safety use. On the territory of the plant, there are handed out few boards informing employees about dangerous events and accidents. Thanks to them, members of the crew can get to know, whether an accident took place on a given day and to obtain information about the assistance provided.

Dekpol Capital Group implemented the "QRmaint" system, which allows employees to report, by name or anonymously, of any disturbing events or violations of OSH rules. In addition, once a week take place meetings with employees, during are discussed incidents violating work safety. Through the "QRmaint" system, employees have also a chance to propose solutions improving their work comfort and safety. Due to the fact, that employees operating on given machine are often authors of solutions increasing work safety, their initiatives and ideas are analyzed, and those considered to be the best ones are implemented. It is worth to mention, that visitors guesting plant's facilities are also subject to certain rules which must be duly followed. The visit starts with familiarizing guests with prevailing OSH rules. For this purpose, the Company shows every time proper presentation, which details the desired behaviors, indicates escape routes and emergency numbers. Besides, for additional protection, visitors moving around the plant in the production area and warehouse halls are required to be equipped with reflective vests, helmets, glasses and safety shoes. On the other hand, it is the responsibility of suppliers who are present at the loading and unloading area to put on a helmet during these types of activities.

4.1.5. Work safety during COVID-19 pandemic

Reported year was a demanding and difficult period related to the COVID-19 pandemic. The Capital Group faced challenges related to the organization of employees' work in such a way, in order to implement projects and orders for customers despite these difficulties. In order to limit spreading of the virus between working shifts, the Company introduced one hour break. This solution allowed for elimination of possible contact between employees finishing and starting of work. Additional means of protection were also applied in the form of masks and disinfectants, which were provided to both production and non-production employees. At the same time, the Company limited possible contact between administrative employees through remote working feasibility. Additionally, the Company bought ozone generators which allowed to perform disinfection of offices and car interiors (ozone generators, at the employee's request, were also rented for private use of employees). Incoming shipments (including mail) were also disinfected with ozonators. Introduced solutions contributed to the continuity of fulfillment of orders and minimization of a possible risk of contracting coronavirus to a significant part of employees.

4.2. Policies, procedures and good practices in employment area

Actions taken with regards to terms of employment and safety of employees are reflected in key documents.

Full set of behavior procedures and instructions is included in the content of documentation included in the Integrated Management System functioning in all areas of the Capital Group, i.e. starting from the recruitment procedure, training qualifications, planning of a development path in the organization, to product quality control testing and customer satisfaction surveys. The Group is focused especially on ensuring of safety working conditions for all its employees and associates. Creation of opportunities for employees in terms of taking part in innovative projects, research and development activities, or introduced robotization in all areas stimulates their creativity and willingness for continuous personal development.

4.3. Results obtained in employment area

GRI 102-8

INFORMATION ON EMPLOYEES AND ASSOCIATES

NUMBER OF EMPLOYEES EMPLOYED UNDER EMPLOYMENT AGREEMENT, BY GENDER AND EMPLOYMENT TYPE (AS AT 31.12.2020)		
	indefinite period of time	definite period of time
Total number of employees employed under an employment agreement	258	286
Women	99	93
Men	159	193

NUMBER OF EMPLOYEES EMPLOYED UNDER EMPLOYMENT AGREEMENT, BY GENDER AND WORKING TIME (AS AT 31.12.2020)		
	full-time job	part-time job
Total number of employees employed under an employment agreement	540	4
Women	190	2
Men	350	2

NUMBER OF EMPLOYEES EMPLOYED UNDER EMPLOYMENT AGREEMENT, BY GENDER AND AGE (STAN NA 31.12.2020)		
	Women	Men
Total number of employees employed under an employment agreement	192	352

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Under 30	55	93
From 30 to 50	125	192
Over 50	12	67

NUMBER OF EMPLOYEES EMPLOYED PER TYPE OF CONTRACT, BY GENDER AND WORKING TIME (AS AT 31.12.2020)				
	full-time job		part-time job	
	Women	Men	Women	Men
Employment agreement	190	350	2	2
Agency agreement	0	0	0	0
Managerial agreement	0	0	0	0
Other kind of cooperation (B2B)	15	149	0	0

GRI 401-1

TOTAL NUMBER AND RATE OF EMPLOYMENT OF NEW EMPLOYEES AND ROTATION OF EMPLOYEES BY AGE GROUPS AND GENDER

Age	Number of employees employed		Number of employees leaving	
	Women	Men	Women	Men
under 30	22	35	19	32
30 - 50	37	50	23	38
over 50	4	33	3	13
TOTAL	63	118	45	83

	Women	Men
Percentage of newly hired employees	32,8	33,5

	Women	Men
Percentage of employees leaving	23,4	23,6

GRI 404-3

PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE ASSESSMENTS AND PROFESSIONAL DEVELOPMENT INFORMATION, BY GENDER AND BY EMPLOYEE CATEGORY

NUMBER OF EMPLOYEES RECEIVING REGULAR PERIODIC ASSESSMENTS		
Employment category / gender	Women	Men
Managerial positions	100 %	100 %
Other positions	100 %	100 %

GRI 403-2

NUMBER OF ACCIDENTS AND EMPLOYEES' INJURIES AT THE DEKPOL GROUP IN 2020

TOTAL NUMBER OF ACCIDENTS	NUMBER OF PERSONS IN ACCIDENTS		INCLUDING INJURED		NUMBER OF GROUP ACCIDENTS FROM THE TOTAL NUMBER OF ACCIDENTS	
	Women	Men	in accidents at work	in accidents treated equally with accidents at work	number of accidents	number of people injured
18	1	17	18	0	0	0

TYPES OF INJURIES IN EMPLOYEE ACCIDENTS IN 2020

TYPE OF INJURY								
DEATH			GBH			LIGHT BODY INJURY		
Women	Men	Total	Women	Men	Total	Women	Men	Total
0	0	0	0	0	0	1	17	18

INDICATORS OF EMPLOYEE ABSENCE RELATED TO ACCIDENTS IN 2020

NUMBER OF DAYS OF INABILITY TO WORK			INDICATORS			
			ACCIDENT FREQUENCY (F)		SERIOUSNESS OF ACCIDENT (Wc)	
Women	Men	Total	Women	Men	Women	Men
60	690	750	5,2	48,3	60,0	40,6

Own indicator 1

LIST OF OCCUPATIONAL DISEASES AT THE DEKPOL GROUP IN 2020

TOTAL NUMBER OF DISEASES	WYDANE ORZECZENIA PIS O CHOROBACH			
	Occupational hearing impairment	Vibration syndrome	Pneumoconiosis	Other
0	0	0	0	0

ORGANIZATIONAL ACTIVITY OF THE DEKPOL CAPITAL GROUP IN THE FIELD OF OSH IN 2020

OSH TRAININGS					NUMBER OF OHS CONFERENCES WITH TECHNICAL AND OPERATING SERVICE
Initial, new hired employees	Periodic	First aid trainings	Other	Total	
206	611	54	245	1 116	650

4.4. Description of non-financial risks in employment area

Risks in employment area				
No.	Non-financial risk	Risk management	Relevance	Likelihood of materialization
1	Risk of changes in applicable legal regulations in the area of occupational safety	Changes in regulations or new regulations may generate the risk of non-implementation of activities in accordance with applicable regulations. The Dekpol Capital Group undertakes initiatives in the form of quick adaptation of organization to new solutions in order to improve the safety of work environment. Therefore, risk reduction is possible through ongoing supervision, monitoring changes in regulations and good communication of introduced solutions among the staff.	Low	Low
2	Risk related to untimely vehicle inspections, legalization and calibration of devices	Due to the fact of performance of inspections after required deadline, there is a risk of usage of inoperative devices, which may endanger the health or life of employees. Countermeasures include full compliance with requirements related to infrastructure supervision and monitoring of technical condition of vehicles and devices.	Low	Low
3	Risk of traffic accidents	All performed works, projects and production processes require efficient organization of supply of materials, raw materials, semi-finished products, etc. and their transport on the territory of a production plant or place of investment. Identified risks related to traffic accidents are minimized by mandatory compliance with safety recommendations and health and safety regulations by all employees and suppliers being on the territory of objects or sites of the Dekpol Capital Group.	High	High
4	Risk of violation by employees of internal OHS procedures	Failure to comply with rules of occupational health and safety or insufficient awareness of hazards related to works performed among employees may result in increased risk of accidents. Organization conducts trainings and courses increasing knowledge of employees in the indicated scope.	High	High

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		Additionally, the Company carries out regular controlling activities.		
5	Risk related to COVID - 19 pandemic	Cooperation with various suppliers causes the risk creation of epidemic outbreaks on the territory of the production plant by drivers carrying out transport services within the country and abroad, which may have consequences in the form of exposure of employees to coronavirus infection. Counteracting this consists in application of a "sanitary regime", i.e. issuing protective masks, providing disinfecting fluids, disinfecting work and social rooms, introducing remote working, introducing more breaks limiting the number of employees in social rooms, prohibiting reception of guests and prohibition of delegation of employees to endangered areas.	Medium	High
6	Risk related to changing of working system - remote working	Due to the work performed remotely, has been identified the risk of non-compliance with healthy and safety requirements at home. At the same time, the psychophysical condition of employees may deteriorate due to performance of work at the presence of other household members. The risk is managed through interviews with employees about home conditions they have in the context of their work at home.	Low	Low
7	Risk of losing of key employees	Location of workplaces that are far away from the largest agglomerations causes certain difficulties in recruiting and keeping of qualified employees. The Dekpol Capital Group conducts well-thought-out HR activities that engage employees in participation in interesting projects and allow to co-create organization supporting their development.	Medium	Low
8	Risk of lack of employees' qualifications	Changing clients' expectations with regards to the proposed solutions and products force people to improve their qualifications and to acquire new ones. That is why trainings, workshops and specialist courses are conducted, which end with an examination confirmed by a certificate.	Medium	Medium

5. Environmental area

5.1. Management with environmental area

Dekpol Capital Group undertakes actions in order to ensure, that all implemented projects will be performed in accordance with principles of sustainable development. Being fully aware of its impact on the environment, it makes every effort to minimize negative effects in this aspect. Therefore, while making decisions about beginning of a given activity in a certain business field, the Company analyzes and takes into account any possible environmental influence of this activity. It is worth to mention, that all production plants and investments implemented so far are located outside the areas under protection. At the same time, Dekpol Capital Group engages in educational activities among employees aimed at provision of knowledge about responsible use of water resources and rules related to waste segregation.

Business activities of the Dekpol Capital Group are regulated by requirements of legal provisions in the field of environmental protection and the use of natural resources in force in Poland / Environmental Protection Law, Waste Act, Water Law and other executive provisions /, as well as relevant provisions and regulations of the European Union. Companies belonging to the Dekpol Capital Group operate on the basis of administrative decisions (sector permits / allowances), which define the scope and conditions of usage of the environment.

5.1.2. Water and sewage

The aim of the Dekpol Capital Group is to reduce consumption of water intended for social and living purposes. That is why the Company performs campaigns informing employees how they can save water in all company's premises, as well as how to transfer these solutions to their own living places. Most production plants use water purchased from local water supply companies. Water is mainly used for technological processes as well as for social, living and fire-fighting purposes. Abstraction of water is closely related to implemented technological processes. Generated domestic sewage is piped to the sewage system.

5.1.3. Energy

Concentration of actions in the field of energy management is focused on conduction of responsible policy regarding energy and fuel consumption during implementation of business processes. Electricity is a significant type of consumed energy, the

consumption of which largely depends on a production volume. Machines and devices used to execute orders consume the greatest amount of energy. Dekpol Capital Group as the environmentally responsible entity in recent years, made investments in the field of partial robotization of welding processes. The use of robotic solutions brings benefits related to reduction of energy consumption, which should be considered in a dual way. The first area should be analyzed in terms of work organization understood as meeting all kinds of time and quality standards. Shorter order processing time at maintaining of the high-quality standards in the area of welding results in reduction in the number of non-compliant products or customer complaints should have been re-processed. In the context of work organization, automation should also be considered in technological context, understood as the selection of optimal welding parameters, such as power consumption and the use of welding components. Repeatability of processes provided by welding robots results in optimization of welding processes, including, apart from rational energy consumption, in appropriate management of other resources. An important element which also reduces energy consumption are modern machines with a high-efficiency energy class, which ensure good management with the energy. Modern machine park also prevents energy losses. It is also worth to mention, that production plant is equipped with energy-efficient lighting, which generates significant savings in energy consumption compared to traditional solutions.

Due to growing awareness of environmental and climate issues, Dekpol Capital Group undertakes actions, which, in the long-term perspective, will contribute to a positive impact on the climate. Issues contained in challenging assumptions of the European Green Deal, which sets ambitious goals in achieving of climate neutrality by Europe until 2050, are not neutral for the entity. Responsibility for present and future generations prompts the Group to take initiatives which will contribute to its achievement.

5.1.4. Waste and emissions

Real-estate development activity and general contracting segment are connected with permanent changes in natural environment. When starting an investment in a given area, Dekpol Capital Group tries to interfere with surroundings outside of construction site as little as possible. Waste generated as a result of these activities of the Dekpol Capital Group is managed in accordance with applicable regulations - transferred to entities with appropriate authorizations required in the field of waste management. In all premises of the production plant belonging to the Dekpol Capital Group, great attention is also paid to raw materials, components and materials which are used for production, while taking into account their impact on environment. Therefore, the Company uses polyurea paints, which are less harmful for the environment. The paints used for protection of coating of excavator buckets, due to their attributes, are characterized by shorter drying time and greater resistance,

causing, that a single layer is sufficient in order to achieve desired durability parameters of the coating. Composition of paints used and quick-drying attributes enable reduction of the number of volatile substances released into the atmosphere.

There are own boiler rooms on the premises of production plants. The main receivers of generated heat energy are heating installations in offices as well as production-storage halls. As a result of a heating process is produced the carbon dioxide, nitrogen oxides and sulfur dioxide. It is worth to admit, that boiler houses are not used for technological processes, so that the share of emissions from their use in the entire value chain is clearly not significant.

5.2. Policies, procedures and good practices in environmental area

Adopted principles on conducting of business activities in accordance with environmental standards and the concept of sustainable development are reflected in key documents, which include the following items:

1. **Policy ZSZ Dekpol S.A.** – policy indicates principles of monitoring and controlling of implemented processes in terms of environment.
2. **PŚ02 Waste management** – procedure indicates principles of rational waste management in accordance with applicable regulations.
3. **PS-04 Corrective and preventive actions** - procedure defines dedicated actions allowing for introduction of organizational initiatives and changes to prevent future adverse events in environmental area.
4. **PS-09 Monitoring and measurements I-01_PS-09 Monitoring and measurements of environmental factors** - procedures define the scope and frequency of measurements of environmental factors related to conducted business activities, indicating at the same time how their constant monitoring should be performed.
5. **PS-12 Risk and opportunity management** - procedure defines the methods of identification of environmental hazards resulting from conducted business activities. It also indicates how to estimate the risk and opportunities and what kind of actions should be taken in order to reduce the risk or take advantage of the opportunity.
6. **PS-10 Emergency preparedness and emergency response** – procedure indicates actions to be taken in the event of a failure.

5.3. Achieved results in environmental area

GRI 301-1

CONSUMPTION OF RAW MATERIALS AND FUELS IN THE DEKPOL CAPITAL GROUP IN 2020

RAW MATERIALS AND FUEL CONSUMPTION IN TOTAL	QUANTITY	
	[m³]	[Mg]
Natural gas		0,000
Coal		35,500
Lignite		0,000
Heating oil		33,203
Diesel		266,159
Gasoline		26,317
Glycol		0,000
Methanol		0,000
Bio diesel		2,058
CNG		0,000
LPG	200,970	94,552
Welding wire		161,665
Anticorrosive paints		27,3515
Other paints		0,299
Primer		0,140
Dissolvent		0,250
Steel sheets		6 712,326
Welding electrodes		0,267

GRI 302-1

ENERGY CONSUMPTION IN THE DEKPOL CAPITAL GROUP IN 2020

ENERGY CONSUMPTION		QUANTITY
Energy consumption from non-renewable sources	Electric energy [MWh]	8 517,67
	Warm * [GJ]	3 400,00
	Steam [kJ]	0,00
	Cooling [kJ]	0,00
Consumption of energy from renewable sources	Electric energy [MWh]	0,00
	Warm [kJ]	0,00
	Steam [kJ]	0,00
	Cooling [kJ]	0,00

* Estimated data

GRI 303-3

WATER CONSUMPTION IN 2020

WATER CONSUMPTION	UNIT	QUANTITY
surface waters (total)	(m3)	0,00
groundwater (total)	(m3)	0,00
sea water (total)	(m3)	0,00

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WATER CONSUMPTION AS A RESULT OF BUSINESS ACTIVITIES	UNIT	QUANTITY
freshwater (≤1,000 mg / l of total dissolved solids)	(m3)	0,00
Other water (> 1000 mg / l of total dissolved solids)	(m3)	0,00

GRI 303-4

WATER PIPLING IN 2020

SEWAGE PIPLING (WATER)	UNIT	QUANTITY
surface waters	(m3)	0,00
ground and soil	(m3)	0,00
sea	(m3)	0,00
water provided to third parties*	(m3)	2 624,67

* Data does not include the amount of water piped from commercial offices and investment sites

SEWAGE PIPLING (WATER) - FRESHWATER AND OTHER WATER	UNIT	QUANTITY
freshwater (≤1 000 mg/l of total dissolved solids)	(m3)	0,00
Other water (> 1000 mg / l of total dissolved solids)	(m3)	0,00

GRI 303-5

WATER CONSUMPTION IN 2020

WATER CONSUMPTION	UNIT	QUANTITY
Water consumption in total	(m3)	6 900,67
including water consumption from areas with water scarcity (water stress)	(m3)	0,00

GRI 304-2

PROTECTED AND PRIORITY AREAS FOR THE CONSERVATION OF BIODIVERSITY / IMPACT ON BIODIVERSITY

List of projects implemented in protected areas, in the vicinity of protected areas and in priority areas for the protection of biodiversity in 2020.

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Name of the project implemented in 2020	Location voivodship / commune	Names of areas covered by forms of nature protection (national parks, nature reserves, landscape parks, Natura 2000 areas)		Impact on biodiversity	
		on which the project is located	in the buffer zones where the project is located or in the vicinity of which, i.e. within 500 m, the project is located	direct impact	indirect impact
PROJECT SOL MARINA stage I Construction of a marina, piers, channels and platforms with apartment buildings on plots no. 33, 34/2, 62/2, 81 and part of plot 599, Wiślinka district.	Pomorskie Voivodeship, Wiślinka Municipality Pruszcz Gdański	-	Protected Landscape Area of Żuławy Gdańskie (100 m)	It does not significantly affect the NATURA 2000 site	<ul style="list-style-type: none"> increasing anthropopression as a result of increased water movement by, inter alia, yachts, motorboats, scooters, etc. and the associated greater penetration of areas of great importance to migrating or wintering birds, nuisance and noise pollution as well as pollution of sea waters by, among others outdoor and water sports and various forms of recreation.

GRI 305-7

EMISSIONS TO THE ATMOSPHERE IN 2020

GASES, DUST AND SUBSTANCES EMISSIONS	UNIT	QUANTITY
CO2	(Mg)	517,3881
CO2 combustion of biomass	(Mg)	0,0000
CH4	(Mg)	0,0000
SO2	(Mg)	0,7530
NOX/NO2	(Mg)	0,7149
CO	(Mg)	1,7684
Dust in total	(Mg)	1,0687
Total hydrocarbons	(Mg)	0,4190
H2S	(Mg)	0,0000

GRI 306-2

WASTE MANAGEMENT IN 2020

Total amount of waste [Mg]	54 617,314
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Other waste, excluding municipal waste	Recovered		Neutralized [Mg]	Stored [Mg]
	Recycling [Mg]	Other recovery processes [Mg]		
Dangerous waste	0,00	0,00	68,102	0,00
Other than dangerous	0,00	0,00	54 549,195	0,00

Mining waste	Stored in neutralizing objects [Mg]	Recovered [Mg]	Neutralized [Mg]	Reused [Mg]	Stored [Mg]	Stored in rock masses [Mg]
Dangerous waste	0,00	0,00	0,00	0,00	0,00	0,00
Other than dangerous	0,00	0,00	0,00	0,00	0,00	0,00

GRI 307-1

ENVIRONMENTAL PENALTIES IN 2020

Total amount of environmental penalties imposed per unit	0,00
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5.4. Description of non-financial risks in environmental area

Risks in environmental area				
No.	Non-financial risk	Risk management	Relevance	Probability of materialization
1	Risk related to environmental protection regulations	<p>Legal regulations are constantly changing, and in line with the trend of recent years, tightening of applicable requirements has been observed. Therefore, there is a risk of inability to comply and act in accordance with future changes in laws or negative impact of these changes on economic activity of the Dekpol Capital Group. Thus, legal changes may lead to the need of adaptation of business operations to new requirements (e.g. introduction of changes in technologies used by the Group, reduction of emissions to air or changes in the method of waste management or water and sewage management), including obtaining of new permits or changes to conditions of existing permits held by the Group.</p> <p>The risk is limited by constant supervision over legal requirements, analysis of changing legal regulations and taking appropriate actions in order to adjust</p>	High	Medium

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		<p>business activities of the Dekpol Capital Group to these new requirements.</p> <p>From the point of view of waste management, an important project in 2020 was preparation and implementation of construction sites and other entities to work in the BDO system, which is a tool ensuring constant monitoring of a waste streams flow and enabling keeping of waste records in real time.</p>		
2	Risk of uncontrolled leakage of chemicals	<p>Due to conducted business processes, there is a risk of unsealing of containers in which are stored chemical substances, which may lead to their leakage at the storage place. Dekpol Capital Group manages risk by application of principles indicated in key procedures:</p> <ol style="list-style-type: none"> 1. PS-12 Risk and opportunity management, 2. PS-10 Emergency preparedness and emergency responses, 3. Storage of chemicals with use of sump trays. 	Medium	Low
3	Risk of uncontrolled leakage of chemical substances during implementation of production processes	<p>Production processes carry the risk of an uncontrolled leakage of chemical substances that are used in production processes. This risk may be materialized due to unsealing of containers in which substances are stored. In order to counteract possible materialization of this risk, the following applies:</p> <ul style="list-style-type: none"> • storage of chemicals with use of sump trays, • storage of substances in small-capacity packaging, • sorbents and absorption mats. <p>Risk mitigation is supported by the following procedures:</p> <ol style="list-style-type: none"> 1. PS-12 Risk and opportunity management, 2. PS-10 Emergency preparedness and emergency responses. 	Medium	Low
4	Risk of uncontrolled leakage of operating fluids from handling equipment	<p>During logistic activities carried out with forklifts, operating fluids may leak from vehicles. This is mitigated by preventive maintenance activities, periodic service inspections and the use of sorbents and absorption mats. The following procedures define preventive actions:</p> <ol style="list-style-type: none"> 1. PS-12 Risk and opportunity management, 2. PS-10 Emergency preparedness and emergency responses. 	Medium	Low
5	Risk of industrial failure or construction disaster	<p>As a result of business activities conducted, a fire, explosion or construction disaster may occur. Countermeasures include usage of a number of security installations (earthing,</p>	High	Low

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		<p>gas detection, light and sound signaling, leakage monitoring) and periodic inspections, inspections of buildings, devices and installations in accordance with manufacturer's recommendations and regulatory requirements. In addition, the Company performs maintenance of installations, security and alarm systems. Besides, the Group periodically checks functioning and effectiveness of security and alarm systems. It is controlled who enters production plant - guests undergo training in the area of OSH, while contractors are additionally supervised.</p> <p>Risk prevention is carried out by complying with OSH rules, fire protection regulations, cooperation with competent authorities in this regard (PSP, WIOS) and application of the following procedures:</p> <ol style="list-style-type: none"> 1. PS-12 Risk and opportunity management, 2. PS-10 Emergency preparedness and emergency responses. 		
6	Risk of negative environmental impact, in particular noise emissions to the environment during implementation of production processes	Construction and production works are associated with the impact on environment and nuisance, such as noise. In order to minimize the risk, works generating noise are limited (especially at night). In addition, the Company measures noise emissions and conducts public consultations.	Medium	Low
7	Risk of incorrect waste segregation	<p>risk related to improper segregation of waste is minimized by periodic training in this area. Trainings are prepared in an accessible form of TV presentations and displayed in accessible places, e.g. in the company canteen. In addition, principles of the following procedures are implemented:</p> <ol style="list-style-type: none"> 1. PS-05 Trainings, awareness and competences of employees. 	Low	Medium

Risks in climate area

No.	Non-financial risk	Risk management	Relevance	Probability of materialization
1	Risk of adjustment of business activities to climate policies of the European Union	One of main goals of the European Union is to counteract climate changes through, inter alia, limitation of consumption of natural energy resources, introduction of modern and effective technologies in the	High	Medium

Report on non-financial information of the DEKPOL Capital Group for 2020

		<p>field of energy production, reduction of carbon dioxide emissions, reduction of energy consumption and increasing of the importance of renewable energy.</p> <p>Activities related to risk minimization include: ongoing analysis and assessment of the situation in the field of changes in the EU Climate Policy and resulting changes in national regulations, as well as implementation of goals as a part of Group's activities aimed at reduction of greenhouse gas emissions.</p>		
2	<p>Risk of air pollution caused by emission of greenhouse gases and other substances generated by transport used in general contracting segment</p>	<p>Existing risk is reduced by improvement of energy efficiency in the area of transport. In particular, these are activities carried out on investment sites / construction sites in the scope of:</p> <ul style="list-style-type: none"> • reduction of idle running time of internal combustion engines of machines and construction equipment to a minimum, • speed limits on the construction site and in the vicinity. 	Medium	Medium
3	<p>Risk of impact on climate changes due to release of greenhouse gases from electricity generation</p>	<p>The Group improves energy efficiency in lighting installations through:</p> <ul style="list-style-type: none"> • activities aimed at replacing of light sources with energy-saving ones made in LED technology, • optimization of energy consumption for lighting purposes, the use of technical possibilities of installations supplying light sources, including mainly the possibility of zone switching off the lighting during daytime. 	High	Medium
4	<p>Risk of air pollution caused by emission of greenhouse gases and other substances generated by means of transport used in the segment of production of accessories for construction machines</p>	<p>Risk is managed through:</p> <ul style="list-style-type: none"> • cyclical replacement of the fleet of company cars that meet the EURO 6 RDE (Real world Driving Emissions) emission standards, which contributed to the reduction of NOx, HC, CO and particulate emissions, • constant monitoring of fuel consumption for driving vehicles, • execution of shipments of finished products in the form of full loads, • evaluation and selection of shipping service providers, taking into account compliance with the highest standards in terms of exhaust emissions. 	Medium	Low
5	<p>Risk of air pollution caused by emission of greenhouse gases and other substances generated by</p>	<p>The Group undertakes risk management activities through:</p> <ul style="list-style-type: none"> • changing the technology of anti-corrosion protection of products by using chemically hardened paints instead of thermosetting ones - 	Medium	Medium

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	combustion processes in heating sources and used for technological processes	<p>reducing emissions to the atmosphere during LPG combustion to heat the cabins,</p> <ul style="list-style-type: none"> • use of electrostatics in the hydrodynamic painting process - reduced emission of VOCs and solid particles to the atmosphere, • use of recuperators at the exhaust outlet of paint and dryer booths - reduction of emissions to the atmosphere during LPG combustion, • constant monitoring of gas and dust emissions into the air. 		
6	Risk of air pollution caused by emission of technical gases used for technological processes	Dekpol Capital Group limits uncontrolled emission of technical gases by performing ultrasonic inspections of all technical installations. Inspections take place twice a year.	Medium	Low

6. Human rights area and counteraction of corruption and bribery

6.1. Management of human rights area and counteraction of corruption and bribery

Issues related to human rights and counteraction of corruption and bribery are an integral part of functioning of the Dekpol Capital Group in business environment and in relations with internal and external stakeholders. All activities in the business fields are carried out in accordance with applicable legal regulations, which are respected and complied with. The main document regulating indicated area is the Code of Business Conduct. The entity, taking care of its image and good name, acts transparently, honestly and in such a way in order to do not violate ethical principles. Organization is deeply convinced that ethical values with which it identifies are the basis for achievement of a set of business goals, desired quality of products and expected work efficiency through involvement in employees identifying themselves with principles established in the Dekpol Capital Group.

6.1.1. Equal treatment and lack of employee's discrimination

The Company respects and values the diversity of employees. This attitude is based on the belief that further development of the Capital Group depends on diversity of experiences, skills and abilities of employees. Therefore, employees are treated equally and all kinds of discrimination on the basis of sex, race, sexual orientation, age, appearance, religion, ethnic origin, national and social origin, property status, beliefs

or political views are condemned. Employees have equal access to training opportunities, development and information. Ethical principles also apply to promotion and bonuses.

Dekpol Capital Group uses objective remuneration criteria, because employees are assessed on the basis of obtained results, skills and experience only. The aim of the Dekpol Capital Group is to build an organizational culture in which each and every colleague is respected, appreciated and where its personal rights are respected.

6.1.2. Human rights and forced labor

Organizational culture of the Dekpol Capital Group does not accept any behavior that is harmful to employee's dignity. Thus, the Company is opposed to any form of harassment, mobbing, physical and mental harassment or aggressive actions. All initiatives undertaken are aimed at building of an organizational culture conducive to creation of positive relations between employees. It is worth to admit, that the Group prepared appropriate mechanisms of counteracting and possible intervention in the event of undesirable events. The Group's structures are adapted to cyclical reminders of prevailing ethical principles and expected behavior, as well as to raise awareness and the level of knowledge in this area.

The group neither questions an employee' membership in trade unions nor imposes its own will in this area. Maintenance of an open dialogue with employee side is the basis for creation of open communication which allows for good development of relationships based on mutual understanding and trust.

The main value of the organization is respecting of human rights, as they are considered inalienable to all people. In particular, the Capital Group does not tolerate work of children and people who are subject to compulsory schooling due to their age.

Under no circumstances, the Company will not accept employment of minors under the age of 15. It is worth to mention, that there are also no practices made related to forced, compulsory or slave labor. Dekpol Capital Group does not benefit from slave labor in the form of non-payment of part or all of remuneration due for performed duties, nor does use the obligation to provide it by keeping of an identity card or requesting a deposit in the form of a cash deposit. Employees are employed voluntarily on the basis of transparent provisions of the contract, which they have the right to terminate by submitting of a notice of termination.

6.1.3. Anti-corruption activities

The priority for the organization is dissemination among colleagues of principles based on honesty and integrity. The organization does not accept corruption, bribery and money laundering activities. The "Code of Business Conduct" lists attitudes that will not be tolerated by the Group in this area. Dekpol Capital Group objects to accept unlawful and improper material or personal benefit from current and potential customers, suppliers, consultants, government bodies or other organizations and entities that unlawfully gain an undeserved advantage or affect behavior which is the abuse of rights or illegal act under law. Employees are also prohibited from offering or transferring an unlawful benefit directly or indirectly to third parties.

It is also necessary to emphasize the fact that employees are obliged to avoid situations that may lead to any possible conflicts of interest. If employees conduct private activities, they should be carried out in a way that does not raise any suspicions of a conflict with interests of the Dekpol Capital Group and clear relationships with entities with which the Group cooperates or conducts business activities.

6.1.4. Reporting of irregularities

In order to observe accepted and desired attitudes among employees, the Capital Group conducts campaigns informing and reminding about permitted and prohibited activities. Moreover, employees have permanent access to the document regulating indicated issues, i.e. to the "Code of Business Conduct", which is posted on corporate website of the Group. In addition to promoting of a culture of compliance with principles covered by the code, Dekpol Capital Group expects employees to actively support it by showing vigilance in the event of a situation in which provisions contained therein are violated. Employees should immediately report events, incidents and all kinds of suspected cases of non-compliance with adopted Code. The report may be issued via direct supervisor or to the superior of employee' supervisor.

If the employee considers that the indicated path is not sufficient or submission of such a report is awkward for him, he may refer the matter to a higher level of competence in accordance with appropriate whistleblowing procedure. It is also possible to submit a report anonymously via publicly available report boxes. Information about violations reported in secret is considered directly by Management Board of the Company.

6.2. Policies, procedures and good practices in the field of human rights, anti-corruption and anti-bribery

Good practices and applied principles implemented as a part of economic cooperation are reproduced in the most important document relating to aspects indicated below:

„Code of Business Conduct“ - it is a guide and some kind of example for employees on how they should behave in relations with colleagues, customers, suppliers, the local community and other stakeholders with whom they are in business and business-related relations. Principles indicate desired behaviors and those that should be avoided under threat of ordinal and disciplinary consequences. The written principles apply to all employees, members of management bodies, as well as respecting of them is expected by partners with whom the Group undertakes cooperation, including, inter alia, with suppliers, consultants, distributors and subcontractors. Binding principles define patterns of behavior relating to:

- transparent and clear conducting of financial transactions, accounting and reporting practices,
- prohibition of the use or participation in corrupting practices involving direct or indirect receipt or provision of financial benefits,
- avoidance of activities which constitute money laundering,
- creation of conflicts of interest,
- use and management of company's assets,
- respecting of legal provisions and tax regulations of each country in which business operations are performed,
- responsibility for products and services offered,
- reliable provision of marketing and sales activities,
- fair competing on marketplace,
- prohibition of illegal securities trading,
- neutrality towards political parties,
- order to respect human rights,
- non-discrimination of employees,
- safe and hygienic working conditions,
- prohibition of forced labor and child labor,
- freedom of associations,
- payments and respecting of working hours,
- efficient and responsible use of resources respecting environment and health.

6.3. Results obtained in the area of human rights and counteraction of corruption and bribery

GRI 205-3

CONFIRMED INCIDENTS OF CORRUPTION

Total number of confirmed corruption cases	0
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GRI 406-1

TOTAL NUMBER OF CASES OF DISCRIMINATION (INCIDENTS OF DISCRIMINATIVE NATURE)

Total number of confirmed incidents of discrimination (in the workplace)	0
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6.4. Description of non-financial risks in the area of human rights and counteraction of corruption and bribery

Risks in the area of counteraction of corruption and bribery				
No.	Non-financial risk	Risk management	Relevance	Probability of materialization
1	Risk of appearance of corruption and bribery cases	Contacts with suppliers, subcontractors and broadly understood contractors may cause various types of pressure the employees of the Dekpol Capital Group along with emergence of corruption threats. Organization counteracts this by implementation of provisions of the "Code of Business Conduct" and organization of trainings to make employees aware of consequences in this respect.	High	Medium
2	Risk of disposing of property for private purposes	Depending on the position and the scope of duties, employees are equipped with all necessary equipment or have access to assets belonging to the Capital Group. In order to minimize the occurrence of the risk, all employees are obliged to comply with the "Code of Business Conduct" regulating indicated issues.	Medium	Low

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Risks in human rights area				
No.	Non-financial risk	Risk management	Relevance	Probability of materialization
1	Risk of unequal treatment of employees	Extensive organizational structure and diversity of employees may cause a feeling of unequal treatment of some groups due to trainings or promotions. In order to avoid emergence of this risk, Dekpol Capital Group clearly defines the policy of assigning employees to trainings and promotion opportunities.	Medium	Low
2	Risk of occurrence of mobbing or discrimination cases	Contacts and relationships between colleagues may pose a risk of mobbing or discrimination. The risk is mitigated by making employees aware of their rights and obligatory adherence to the "Code of Business Conduct".	Medium	Low

7. Social area

7.1. Management of the social area

In the Dekpol Capital Group, social issues are perceived in many dimensions. On the one hand, it is a responsibility for employees and their families. Activities of the Group in this area include implementation of investments and current issues in such a way that they not only do not endanger current workplaces, but also create new ones. Involvement of employees is appreciated through appropriate remuneration, creating safe workplaces and conditions allowing for further development. Due to the fact, that the Capital Group is a significant employer in the region where its production plants are located, it is aware of its responsibility for financial security of employees. Therefore, in situations of uncertainty, the Company skillfully conducts its policy towards contractors in order to avoid downtime or layoffs. The last year, marked by COVID-19 pandemic, was a period of hard work and important strategic and operational decisions. Despite market turbulences, Dekpol Capital Group not only maintained its current job positions, but also increased level of employment.

7.1.1. Responsibility for products and the safety of building structures

Another important social dimension is related to responsibility for products offered to customers. This aspect applies to all business segments of the Group: general contracting services, real estate development area, as well as production of accessories for construction machines. In accordance with adopted "Policy of the

Integrated Management System", the Group strives for ensuring, that all products and services provided meet requirements, expectations and guarantee satisfaction and enjoyment of choosing the Dekpol brand. Based on implemented and maintained Integrated Management System according to requirements of EN ISO 9001: 2015, EN ISO 14001: 2015 and EN ISO 45001: 2018 standards, the Group performs constant monitoring and controlling of implemented processes in terms of their quality, environment and OSH. In addition, in order to meet all quality requirements for welding of metal materials and production of steel and aluminum structures for construction industry, Dekpol Capital Group has implemented and maintains certification in the scope of PN-EN ISO 3834-2: 2007 and PN-EN ISO 1090-2: 2012 standards. Specialized employees control the quality of products so that customers receive products compliant with the order and parameters indicated. The quality of products is both a result of an innovative and modern machine park, as well as good-quality components used for their production. Appropriate selection of suppliers, quality control of deliveries, inter-process and final product control allow for creation of relationships with customers who value producers' responsibility for the product. Such an attitude of the Capital Group is also extremely important during performance of construction works. The final effect of the project depends on well-thought-out structures, selection of building and finishing materials, as well as selection of the site for construction.

7.1.2. Customer satisfaction

One of the most important factors influencing perception of the Dekpol brand is the opinion about its products and services, which will be positively received as a result of the use. Dekpol Capital Group is fully aware that its success depends both on product reliability as well as on creation of long-term relationships with customers. That is why customer satisfaction and after-sales evaluation are so important. Collected customer opinions are reflected in the product development policy, their improvement and implementation of new solutions. The key parameter in assessing the quality of products is obtained customer satisfaction rating as well as factors such as recommendation of the brand to other recipients or re-purchase itself. The customer satisfaction survey is carried out periodically, and the data and results obtained allow us to understand better expectations of recipients. This type of research provides feedback that cannot be obtained within the Company itself. All kinds of reports and comments received from customers are analyzed, processed and discussed during meetings of management board and the key management staff.

7.1.3. Relations with the local community

Organization of construction works as well as completion of project is associated with temporary interference with the neighborhood of a local community and periodic nuisances resulting from performance of investment. The most common nuisances include: noise generated by vehicles and construction machines, oscillations and vibrations caused by implementation of construction works, changes in road traffic organization, road congestions in the vicinity of a construction site, formation of dust, as well as disturbance of existing aesthetic values of the space and viewing line.

All above-mentioned inconveniences are temporary and will cease upon completion of an investment. It is worth to mention, that Dekpol Capital Group conducts work in accordance with construction permits received and only to the extent that this document defines. Nevertheless, due to several-month period of investment implementation, the Company undertakes initiatives in order to reduce nuisances to local residents. Moreover, the Group is open to dialogue with local community before and during performance of works.

It is worth to admit, that the Group is also involved in social initiatives, supporting sports events and educational campaigns.

7.1.4. Responsible marketing communication

Social area also relates to advertising of activities and marketing communication. The main determinant of properly conducted information campaigns, including cooperation with clients at every stage - from the first contact to warranty services - is their implementation in a legal and fair manner, in particular elimination of a risk of irresponsible or unethical communication. The essence of conducting of marketing campaigns is provision of reliable and confirmed information about products offered. Under no circumstances, Dekpol Capital Group does not provide content that could mislead customers or indicate parameters and values of products and services which are not consistent with reality. The above declarations are reflected in provisions of the "Code of Business Conduct". According to the indicated document, Dekpol Capital Group disseminates information about the product in accordance with principles of fair competition and good commercial practices. In addition, while creating the content of advertising messages, the Group does not use discriminatory content which violates views of stakeholders and offends human dignity.

7.2. Policies, procedures and good practices in the social area

Business practices adopted by the Group are reflected in the social area, which includes both responsibility for products offered and elimination of nuisances of investments. To the documents regulating the indicated area belong:

1. **Code of Business Conduct** – document defines values with which the Dekpol Capital Group identifies itself while offering to customers all products which must meet all mandatory requirements in the context of quality, safety and care of natural environment. In addition, the Code applies to conducting of marketing and sales activities, which should be presented reliably with indication of all owned parameters.
2. **Policy of Integrated Management System** – the aim of the policy is to ensure that all services provided and products offered meet requirements, needs and expectations of customers, create satisfaction and enjoyment from cooperation.

7.3. Results achieved in the social area

Own indicator 2

SOCIAL SUPPORT

SOCIAL SUPPORT	QUANTITY (PCS)
Number of beneficiaries of social programs	18
Number of new social projects implemented in 2020	15
Number of continued social projects	3

Own indicator 3

EXPENDITURES ON SOCIAL SUPPORT

SOCIAL SUPPORT EXPENDITURES BY CATEGORY	GROSS AMOUNT (in thousands of PLN)
Sports	51
Other charity actions	1 097

7.4. Description of non-financial risks in social area

Risks in social area				
No.	Non-financial risk	Risk management	Relevance	Probability of materialization
1	Risk of negative relations with the local community	Construction projects under implementation generate nuisances for local communities which cease after completion of works. Thus, they can cause social anxiety and negative relationships. In order to manage this type of risk, the Group conducts social dialogue as well as cooperates with local authorities.	Low	Medium
2	Risk of dissatisfaction with products or services received	Cooperation with a client raises the risk of a possible lack of adaptation of the offer to consumers' requirements, and thus a negative opinion about the brand. In order to minimize this type of risk, the Group conducts pooling of customer's opinion. In addition, Dekpol Capital Group conducts pre-sales processes which may precisely identify expectations of potential purchasers.	Medium	Low
3	Risk of image resulting from negative perception of construction projects	Construction investments may have significant impact on the natural environment. Dekpol Capital Group strives to ensure that all ecologically valuable elements which are not intended to be removed and do not interfere with investments are properly protected during entire construction process. Nevertheless, conducting of works may cause anxiety among the local community, which affects the image risk. Counteraction of the risk is aimed at its minimization via open communication with the local community, the result of which should be introduction of the community with the manner of performance of investment works.	Low	Low

8. GRI Index

Indicator	GRI Guidelines	Place in report
Profile indicators		
Organization profile		
GRI 102-1	Organization name	3.1. Information about the Capital Group

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GRI 102-2	Description of organization's business activities, main brands, products and services	3.2. Business model
GRI 102-3	Location of organization's registered office	3.1. Information about the Capital Group
GRI 102-4	Location of operating activities	3.1. Information about the Capital Group
GRI 102-5	Ownership form and legal structure of organization	3.1. Information about the Capital Group
GRI 102-6	Markets served by organization	3.3. Business model
GRI 102-7	Scale of business activities	3.3. Business model
GRI 102-8	Information about employees and associates	4.3. Results achieved in employment area
GRI 102-9	Characteristics of the supply chain	3.4. Supply chain
GRI 102-10	Significant changes during reporting period regarding size, structure, ownership or value chain	Lack of changes - the document is the first non-financial report of the Dekpol Capital Group
GRI 102-11	Explanation of whether and how organization applies to precautionary principle	4.2. Policies, procedures and good practices in employment area; 5.2. Policies, procedures and good practices in environmental area; 6.2. Policies, procedures and good practices in the field of human rights, anti-corruption and anti-bribery; 7.2. Policies, procedures and good practices in social area.
GRI 102-12	External initiatives adopted by organization	-
GRI 102-13	Membership in associations	-

Strategy

GRI 102-14	Declarations of the top management	1. Letter of Management Board of Dekpol S.A.
GRI 102-15	Description of key impacts and risks	3.7. Non-financial risk management; 4.4. Description of non-financial risks in employment area; 5.4. Description of non-financial risks in environmental area; 6.4. Description of non-financial risks in the area of human rights and counteraction of corruption and bribery; 7.4. Description of non-financial risks in social area.

Ethics

GRI 102-16	Values, principles, code of ethics, standards and norms of behavior	6.1. Management in the area of human rights and counteraction of corruption and bribery
GRI 102-17	Ethics standards and norms	6.1. Management in the area of human rights and counteraction of corruption and bribery

Management

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GRI 102-18	Management structure	3.2. Bodies of the company
GRI 102-22	Number and gender of members of the highest governance / management body and its committees	3.2. Bodies of the company

Engagement of stakeholder

GRI 102-40	List of stakeholder groups engaged by organization	3.6. Relationships and map of stakeholders
GRI 102-42	Basics of stakeholder identification and selection	3.6. Relationships and map of stakeholders
GRI 102-43	Approach to stakeholder engagement, including frequency of engagement by type and stakeholder group	3.6. Relationships and map of stakeholders
GRI 102-44	Key topics and issues raised by stakeholders	3.6. Relationships and map of stakeholders

Reporting

GRI 102-45	Entities included in the report	2.1. Legal basis and introductory information to the Report
GRI 102-46	Definition process of the content of report	2.3. Creation of the content and significant aspects of Report
GRI 102-47	Relevant topics identified in the process of definition of the content of report	2.4. Relevant topics of Report
GRI 102-48	Changes and corrections in relation to the previous report	Lack of corrections - the document is the first non-financial report of the Dekpol Capital Group
GRI 102-49	Significant changes as compared to the previous report regarding the scope and coverage	Lack of corrections - the document is the first non-financial report of the Dekpol Capital Group
GRI 102-50	Reporting period	2.1. Legal basis and introductory information to the Report
GRI 102-51	Date of publication of the last report	N/A - the document is the first non-financial report of the Dekpol Capital Group
GRI 102-52	Reporting cycle	annual
GRI 102-53	Contact person	Dekpol S.A. ul. Gajowa 31 83-251 Pinczyn phone: +48 58 560 10 60 e-mail: dekp@dekp.pl
GRI 102-54	GRI reporting statement	2.2. Adopted reporting principles and standards
GRI 102-55	Index of content of GRI	8. GRI Index
GRI 102-56	Confirmation of credibility	2.2. Adopted reporting principles and standards

Management approach

GRI 103-1	Scope and relevance of defined topics	2.4. Relevant topics of the Report
GRI 103-2	Management approach	4.1. Management of employment area; 5.1. Management of environmental area; 6.1. Management of area of human rights and counteraction of corruption and bribery;

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		5.1. Management of social area
GRI 103-3	Assessment of management approach	4.1. Management of employment area; 5.1. Management of environmental area; 6.1. Management of area of human rights and counteraction of corruption and bribery; 5.1. Management of social area.

Issues of counteraction of corruption and bribery

GRI 205-3	Confirmed incidents of corruption and actions taken	6.3. Results obtained in the area of human rights and counteraction of corruption and bribery
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Environmental issues

GRI 301-1	Materials and raw materials used	5.3. Results achieved in environmental area
GRI 302-1	Energy consumption in organization	5.3. Results achieved in environmental area
GRI 303-3	Water consumption	5.3. Results achieved in environmental area
GRI 303-4	Water piping	5.3. Results achieved in environmental area
GRI 303-5	Water consumption	5.3. Results achieved in environmental area
GRI 304-2	Protected areas	5.3. Results achieved in environmental area
GRI 305-7	Emissions to the atmosphere	5.3. Results achieved in environmental area
GRI 306-2	Waste	5.3. Results achieved in environmental area
GRI 307-1	Environmental penalties	5.3. Results achieved in environmental area

Employment issues

GRI 401-1	Total number and rates of hiring new employees and employee rotation by age group and gender	4.3. Results achieved in employment area
GRI 401-2	Benefits provided to full-time employees not eligible for temporary or part-time employees, by main locations of business conducting	4.1.3. Remuneration policy and employee evaluation
GRI 403-2	Type of injuries and rates of injuries, occupational diseases, lost days and absences at work, as well as work-related fatal accidents by region and gender	4.3. Results achieved in employment area
GRI 404-3	Percentage of employees receiving regular performance appraisals and career development information, divided by gender and employee category	4.3. Results achieved in employment area
Own indicator 1	Occupational diseases and OSH trainings	4.3. Results achieved in employment area

Human rights issues

GRI 406-1	Total number of incidents of discrimination (incidents of a discriminatory nature) and corrective measures taken	6.3. Results obtained in the area of human rights and counteraction of corruption and bribery
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Social issues		
Own indicator 2	Social support	7.3. Results achieved in social area
Own indicator 3	Amounts transferred for social support	7.3. Results achieved in social area

9. Declaration of Management Board of Dekpol S.A. and approval of the Report

Management Board of Dekpol S.A. declares that, to the best of its knowledge, this Report on non-financial information of the Dekpol Capital Group contains a true picture of the situation of the Group.

Management Board of Dekpol S.A.:

President of
Management Board

Mariusz Tuchlin

Vice-President of
Management Board

Katarzyna Szymczak-Dampc

Pinczyn, 28.05.2021