

A young couple is standing in a field of tall grass and purple flowers, taking a selfie with a smartphone. The man is wearing an orange shirt and sunglasses, and the woman is wearing a striped shirt and sunglasses. In the background, there are rolling hills and several wind turbines under a clear blue sky. A large, out-of-focus car side mirror is in the foreground on the left.

Grupa
Polsat
Plus

Sustainable Development Report of Polsat Plus Group for 2022

We have the pleasure of presenting to you the Sustainability Report of Polsat Plus Group for 2022. This publication has been developed in compliance with the Global Reporting Initiative Standard (the Core option) as well as in line with Article 49b, items 2-8 of the Polish Accounting Act. Our report covers the information on Polsat Plus Group, and in particular the data related to the following companies:

- Cyfrowy Polsat S.A
- Polkomtel Sp. z o.o.
- Telewizja Polsat Sp. z o.o.
- Netia Capital Group

This document is a conversion to pdf format of the official Sustainability Report of Polsat Plus Group for 2022 issued in xhtml format.

Warsaw, 20 April 2023

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Letter of the President of the Management Board

[GRI 102-14, GRI 102-15]

Ladies and Gentlemen,

I am presenting to you already the sixth Sustainability Report of Polsat Plus Group for the year 2022.

We faced new challenges last year related to Russia's invasion of Ukraine. Since the very early days of the war, we have been involved in aid efforts, showing solidarity with our neighbors. We immediately offered numerous free telecommunication and television services to the refugees from Ukraine and donated funds to an action carried out by Polsat Foundation aimed at supporting the children from Ukraine. The companies belonging to Zygmunt Solorz's Group: Telewizja Polsat, Plus network, Polsat Box, Netia and ZE PAK donated PLN 5 million for this purpose for a start. In total, Polsat Plus Group allocated dozens of millions of PLN for initiatives providing aid to Ukraine's citizens last year.

The year 2022 was also the time of execution of Strategy 2023+. A new segment of our business activities – Clean Energy, developed together with ZE PAK, is based on ambitious goals, in particular related to the target level of the installed power of zero and low-emission energy sources and reduction of greenhouse gas emissions. We are currently carrying out, among others, 6 wind farm projects, offering the total power exceeding c.a 300 MW, and Brudzew wind farm generated nearly 78 GWh of zero-emission electricity last year which supplies power to the network of Plus transmitters.

At the same time we dynamically develop the full value chain of green hydrogen economy which has recently gained importance in the face of the global energy crisis. We are preparing to the production of green hydrogen, we are constructing the first two public access green hydrogen refueling stations, and subsequent stations are under preparation. In Świdnik we are building the factory for manufacturing our NesoBus hydrogen buses. It offers fully ecological transport which relies on a Polish-made product which received a medal at the International Fair of Public Transport Transexpo 2022 in Kielce as well as a silver trophy in the "ESG Leaders" contest in the "Innovations" category. Test rides were already available to the inhabitants of Warsaw, Gdansk, Gdynia, Konin and Wrocław. We have concluded an agreement with the Rybnik's City Hall for the delivery of 20 busses, and the first eco-friendly vehicles will take to the city streets already in the autumn this year. We have also extended our car fleet with 150 hydrogen cars.

Polsat Plus Group was the first Polish company to issue sustainability-linked bonds in accordance with the ICMA (International Capital Market Association) standard. It has been the biggest corporate bond issue by a private company in the history of Polish capital market (PLN 2.67 billion). The issued bonds will support the pursuit of Strategy 2023+, in particular the planned addition of 1000 MW of installed power for producing clean energy.

In view of the above, in this year's edition of the Sustainability Report we presented the framework assumptions for linking its future financing with the Sustainable Development Goals (Sustainability-Linked Financing Framework). The document takes into account the achievement of key performance indicators of Polsat Plus Group contributing to achievement of Sustainable Development Goals of the United Nations (SDG).

Other key achievements of our Group in 2022 include, among others:

- 30th anniversary of Telewizja Polsat – the first private, independent television station in Poland celebrated 30th anniversary of its operations and continues to provide its viewers with the best entertainment, sports thrills, exciting movies and TV series as well as accurate and – based on independent surveys – most reliable news.

- Development Plus 5G network –currently over 20 million of Polish citizens in nearly 1000 cities and towns across our country live within the coverage of the fastest Plus 5G network consisting of nearly 3500 base stations,
- 21 million users of Polsat-Interia Group services – we focus on creating and delivering unique content thanks to which Polsat-Interia Group is among the three biggest national players in the area of Internet services.
- Development of Polsat Box Go service via which we provide access to over 130 television channels, the best live sports coverage, thousands of movies and TV series as well as rich content of entertainment, children's as well as news and journalistic programs.
- Partnership with Disney+ – we are the only provider of television and telecommunication services to enter into cooperation with Disney+ and ensure access to this service on attractive terms under offers bundled with our services.

I believe that thanks to the present publication you will gain even better knowledge and understanding of our operations, in particular in the areas related to ESG, that is: environment, broadly understood relations with the society and quality of governance.

I wish you an interesting reading and I keep my fingers crossed for high rating of Polsat Plus Group – not only on the Warsaw Stock Exchange, but also in the eyes of our stakeholders. I hope that the publication issued today will be the center of reliable information for our customers, contractors and partners, capital market participants and all other people interested in our operations, as well as an engine for consistent accomplishment of subsequent projects and pursuit of best practices in the area of sustainable development by our Group and employees.

Yours faithfully,

Mirosław Błaszczyk

President of the Management Board

Cyfrowy Polsat S.A.



1.

Our business



1. Our business

1.1. Key figures

[GRI 102-7, GRI 201-1], [Accounting Act – Key performance indicators]

No. 1 – the biggest media and telecommunications group listed on the Warsaw Stock Exchange, with market capitalization of **PLN 11.3 billion**

Customers and services

5.9 million

customers

>20 million

services provided

2.5 million

mutliplay customers

PLN 70.8

avg. revenue per B2C customer

>20 million

Poles within 5G footprint

Media – TV and online market

22.5%

audience share in the commercial group

28.7%

share in TV advertising market

20.9 million

website users on average per month

Employees

7.6 thousand²

employees

Financial results

PLN 12.9 billion

revenue of Polsat Plus Group

PLN 3.4 billion¹

adjusted EBITDA

PLN 901 million

net profit

PLN 661 million

dividend payout, that is

PLN 1.20 of dividend per share

Social engagement

PLN 65 million

community investments

Environment

100%

share of zero and low-emission energy sources in the Group's energy mix

¹ EBITDA, excluding profit from the sale of subsidiaries and associates (PLN 153.2 million) and the cost of support provided to Ukraine (PLN 34.1 million)

² Average number of non-production employees of all companies belonging to Polsat Plus Group in 2022, excluding workers who did not perform work in the reporting period due to long-term absences.

1.2. Industry environment and business model of Polsat Plus Group

[Accounting Act – Business model]

Who we are?

[GRI 102-2]

Polsat Plus Group is the largest provider of integrated media and telecommunications services in Poland. We are the **leading pay TV provider** and **one of the leading telecommunications operators in the country**. We are also one of Poland's **leading private TV broadcasters** in terms of both audience and advertising market shares. We offer a **complete package of multimedia services** designed for the entire family: **pay TV via satellite, terrestrial and online (IPTV and OTT) broadcasting, mobile and fixed-line telephony, data transfer services and broadband Internet access**, mainly in LTE and LTE Advanced as well as 5G technology and also through fixed-line networks, including fiber-optic. Additionally, we provide a wide array of wholesale services to other telecommunications operators, television operators and broadcasters. Moreover, we are a **leading player on the Internet media market** - the portal Interia.pl, which belongs to the Group, is one of the three largest horizontal portals in Poland. We also operate on the Polish online advertising market offering modern marketing and promotional solutions.

Our mission is to create and deliver the most attractive TV and online content, telecommunications products and other services for households as well as for individual and business customers, using state-of-the-art technologies, to provide top quality multiplay services that match the changing needs of our customers while maintaining the highest possible level of their satisfaction. We are guided by the principle *"For everyone. Everywhere"* and we aim to satisfy every customer's needs with our products and services accessible at any time and on any device regardless of the method of service provisioning. We are constantly working on expanding our offer and entering new distribution markets. We pay attention to the development of unique content, acquired both internally and externally, as we consider it an important competitive advantage in our operations.

In December 2021, we adopted the Strategy 2023+ for our Group, which envisages the expansion of our existing operating activities to a new area - clean energy production. The new operational pillar will open the possibility of building an additional revenue stream for Polsat Plus Group and will bring tangible social benefits in the form of greenhouse gas emissions reduction. In line with the concept of ESG, we want to create the value of our Group in a sustainable manner taking into account and addressing environmental, social, responsible and transparent business issues, to the benefit of the local society and all our Stakeholders. The superior goal of Polsat Plus Group's strategy remains the sustained, long-term growth of the value of Cyfrowy Polsat S.A. for its Shareholders.

Good organization

[GRI 102-1, GRI 102-3, GRI 102-4, GRI 102-5, GRI 102-6, GRI 102-18]

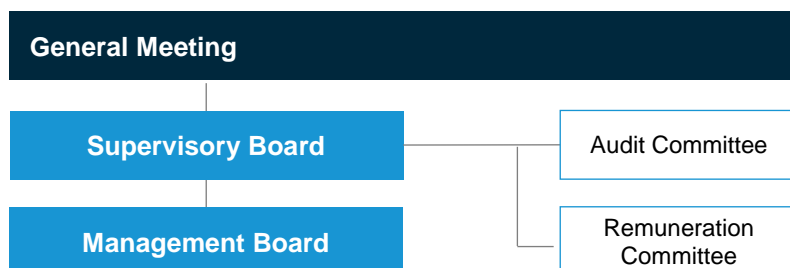
Polsat Plus Group operates in Poland and has its registered office in Warsaw. Since May 2008, the shares of Cyfrowy Polsat, the parent company of Polsat Plus Group, are listed on the Warsaw Stock Exchange. We are **the biggest media and telecommunications group listed on the Warsaw Stock Exchange and one of the leading groups in this sector in the region** in terms of capitalization, which amounted PLN 11.3 billion at the end of 2022.

The status of a public company obligates us to meet the highest management standards. Therefore, our goal is to manage the company in a transparent, predictable and value-oriented way. This helps to build trust among our local and foreign investors, financial markets, our customers and business partners, as well as employees of the Group.

[GRI 102-18, GRI 405-1]

The **Supervisory Board** of Cyfrowy Polsat consists of nine members. The **Audit Committee** and the **Remuneration Committee** operate within its structure.

Figure 1. Governance structure of Polsat Plus Group



The Company's **Management Board** comprises six members.

Table 1. Supervisory Board

Name and surname	Function	First appointment	Appointment for current term	Expiry of term
Zygmunt Solorz	Chairman of the Supervisory Board	2008	2021	2026
Marek Kapuściński	Vice-Chairman of the Supervisory Board Member of the Remuneration Committee	2016	2021	2026
Józef Birka	Member of the Supervisory Board	2015	2021	2026
Jarosław Grzesiak	Member of the Supervisory Board	2021	2021	2026
Marek Grzybowski	Independent ¹ Member of the Supervisory Board Chairman of the Audit Committee	2020	2021	2026
Alojzy Nowak	Independent ¹ Member of the Supervisory Board Member of the Audit Committee	2021	2021	2026
Tobias Solorz	Member of the Supervisory Board	2021	2021	2026
Tomasz Szelaąg	Member of the Supervisory Board Chairman of the Remuneration Committee Member of the Audit Committee	2016	2021	2026
Piotr Źak	Member of the Supervisory Board	2018	2021	2026

¹ conforms with the independence criteria listed article 129 item 3 of the Act of May 11, 2017 on Statutory Auditors, Audit Firms and Public Oversight.

Table 2. Management Board

Name and surname	Function	First appointment	Appointment for current term	Expiry of term
Mirosław Błaszczyk	President of the Management Board	2019	2022	2025
Maciej Stec	Vice-President of the Management Board for Strategy and New Business Development Areas	2014	2022	2025
Jacek Felczykowski	Member of the Management Board for Technology and Network	2019	2022	2025
Aneta Jaskólska	Member of the Management Board for Information Protection and Security, including Cybersecurity	2010	2022	2025
Agnieszka Odorowicz	Member of the Management Board for Film Production	2016	2022	2025
Katarzyna Ostap-Tomann	Member of the Management Board for Finances	2014	2022	2025

The biographical notes of Supervisory Board and Management Board Members are available on the [corporate websites of Polsat Plus Group](#).

Chart 1. Structure of the Management Board and Supervisory Board with respect to age as at December 31, 2022

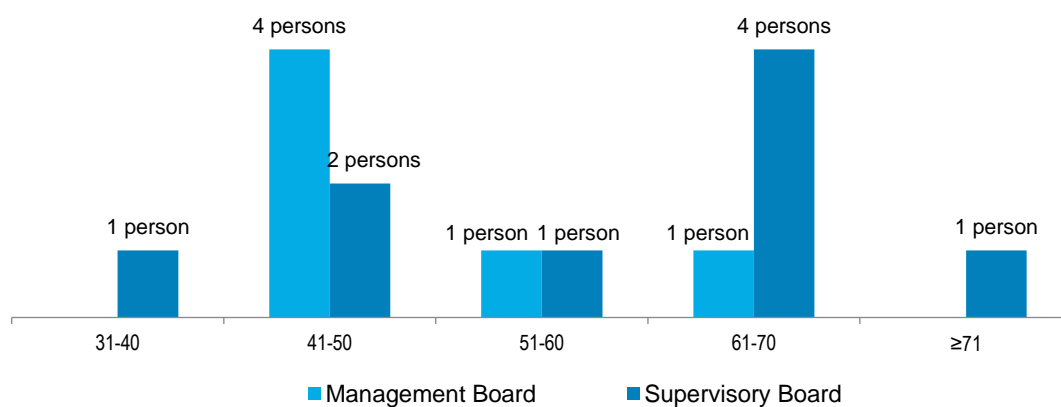
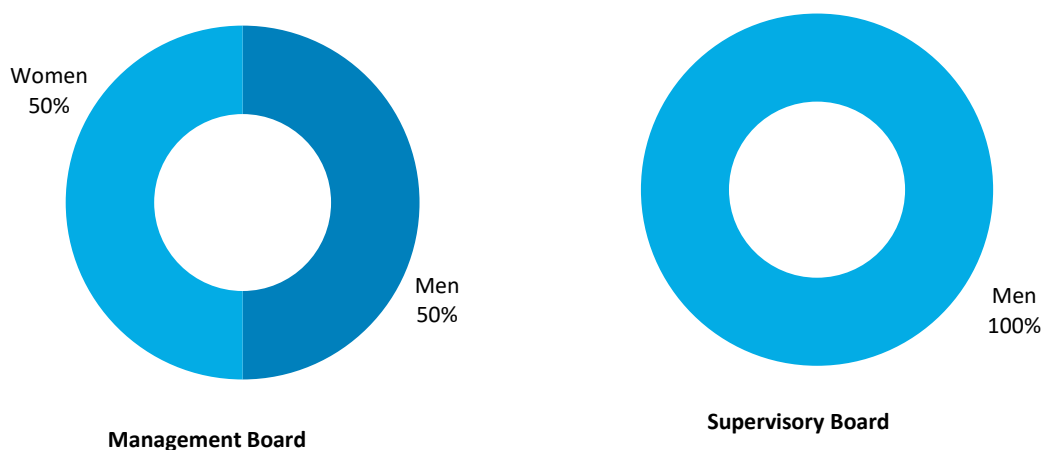


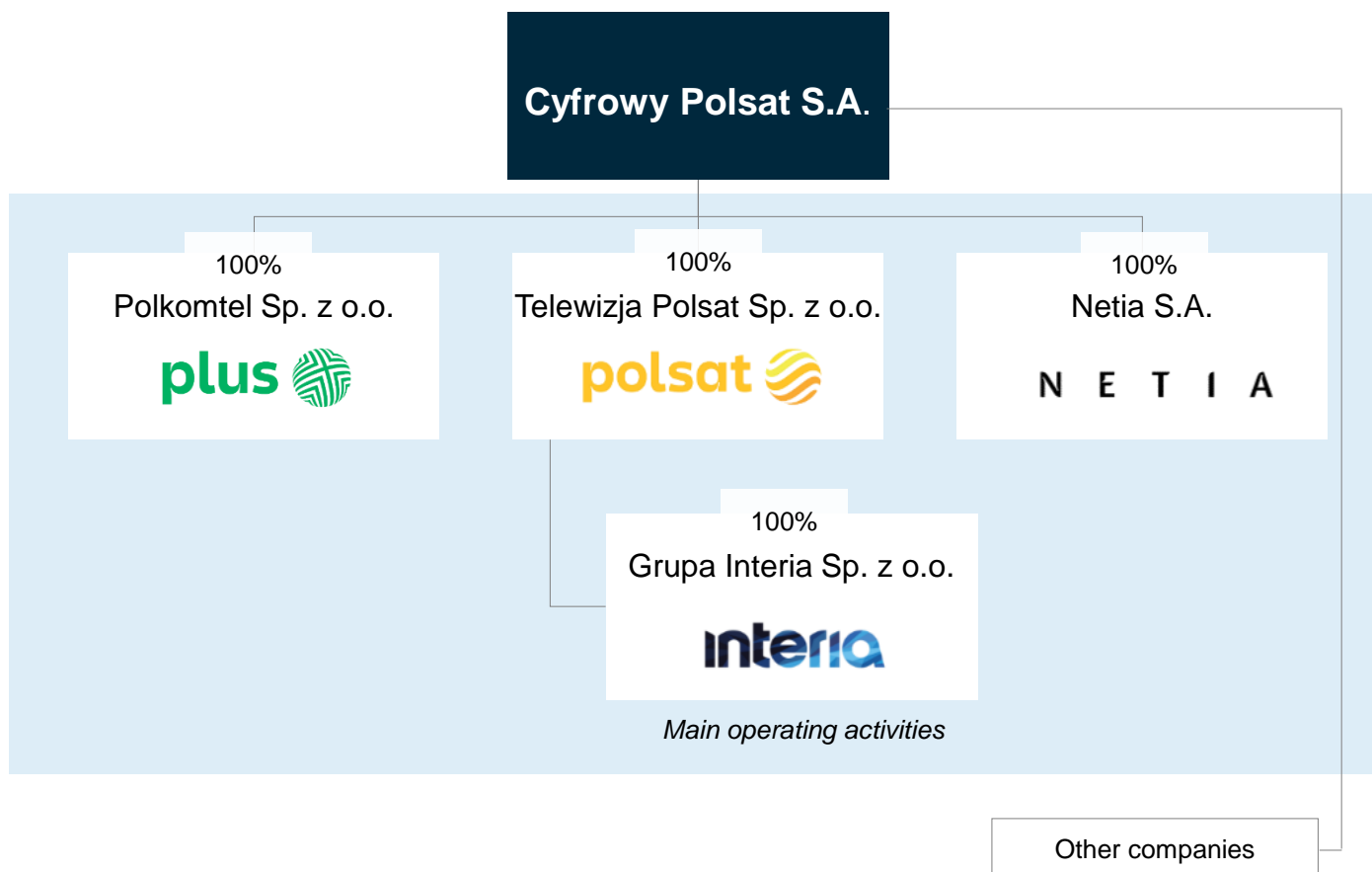
Chart 2. Structure of the Management Board and the Supervisory Board with respect to gender in 2022



1.3. What we offer our customers?

[GRI 102-2]

Figure 2. Capital structure of Polsat Plus Group



Key fields of our business operations

• B2C & B2B SERVICES SEGMENT

Pay TV



We are the **largest pay TV provider in Poland**. Since 2006, we are the leader on the Polish market in terms of the number of customers and active services, as well as DTH market share and we actively expand our pay TV offer by adding both new forms of service provisioning (IPTV and OTT). Moreover, we actively develop additional services which build customer value, such as Multiroom, VOD or paid video online subscriptions.

We provide pay TV services in various technologies under the '**Polsat Box**' brand, in IPTV technology under the '**Netia**' brand and in the form of online video under the '**Polsat Box Go**' brand. As at the end of 2022, we provided 5.1 million pay TV services to B2C customers in both the contract and prepaid model.

Our offer includes mainly digital pay TV services distributed directly to end-users via Internet and satellite through set-top boxes and satellite antennas. Our programming strategy is to offer a wide range of channels that appeal to the whole family at attractive prices. At present we provide access to even 160 TV channels, including all of Poland's main terrestrial channels as well as general entertainment, sports and e-sports, music, lifestyle, news/information, children's, education and movie channels. In addition, we provide OTT services, such as Polsat Box Go, VOD/PPV, online video and music services, catch-up TV and Multiroom HD.

We are the only operator in Poland to offer customers high quality **set-top boxes, including 4K models, manufactured in our own plant** in Mielec, Poland. We systematically develop the software of our set-top boxes and improve their functionality, so as to address changing consumer preferences and video consumption trends in a better way. We also dynamically expand new generations of our set-top boxes while offering, in particular, new devices which allow our content to be received via Internet links, both in IPTV and OTT technologies.

Online Video



Our VOD and online television services and apps – **Polsat Box Go** and **Polsat Go** – offer viewers a wide selection of online content accessible at any time, wherever viewers are and on a device of their choice.

Polsat Box Go offers content produced by the Group and external producers, distributors and broadcasters, including up to 130 TV channels, live sports, movies, series, entertainment, news and cartoons, in a subscription-based model without commercials. In turn, Polsat Go offers its viewers free content, in the model with commercials, from various Telewizja Polsat and Group's channels, including among others popular series and entertainment shows as well as news.

Moreover, we offer our satellite TV customers the video on demand (VOD) "Home Film Rental" service which features paid access to the latest productions and film hits through a set-top box.

Mobile telephony



We provide mobile telephony services mainly through our subsidiary Polkomtel, Plus network operator and one of the leading Polish mobile telecommunications network operators. As at December 31, 2022 we provided ca. 8.8 million mobile telephony services to B2C customers, in both contract and prepaid models.

We offer a comprehensive array of mobile telecommunications services under the established umbrella brand of 'Plus' and our additional 'Plush brand,' as well as under the brands belonging to Premium Mobile and Netia. Our offer includes retail services, comprising contract and prepaid voice services, as well as data transmission services encompassing basic mobile broadband services, MMS, value added services, including entertainment and information, and comprehensive convergent telecommunications services for large businesses. Additionally, our mobile telephony offer is complemented with a wide portfolio of handsets and smartphones, including devices which support LTE, LTE Advanced and 5G technologies. Our retail mobile telephony offer is addressed to individual and business customers, including major corporate accounts, small and medium-sized enterprises, and the SOHO (Small Office/Home Office) segment.

Mobile Broadband Internet Access



We provide comprehensive mobile broadband Internet access and data transmission services mainly in LTE, LTE Advanced and 5G technologies. In May 2020, we launched the first commercial 5G network in Poland using the spectrum from the 2.6 GHz TDD frequency band, which covers already more than 20 million inhabitants of Poland in around 1000 locations with the total number of 5G base stations exceeding 3 500. Thanks to that already more than half of the inhabitants of Poland live within the coverage of our 5G network.

We provide a comprehensive array of mobile broadband Internet access services to both individual and business customers under the brands: 'Plus', 'Premium Mobile' and 'Netia'. We offer mobile broadband Internet in both the contract and the prepaid model. Moreover, thanks to our LTE Internet access service combined with the Home LTE Internet set we can offer customers a product based on wireless technology that constitutes a substitute for fixed-line Internet. Additionally, pursuant to the provisions of our license related to the purchase of the 2600 MHz TDD band, we provide free of charge Internet access services, however with limited parameters (the BDI offer).

Our offer is complemented by a portfolio of dedicated devices (modems, routers, tablets, laptops, Home LTE Internet sets, etc.) which support LTE, LTE Advanced and 5G technologies. Such a wide offer allows us to address the needs of customers who are interested in using mobile broadband Internet for its mobility as well as those customers who want to substitute fixed-line Internet access at home or in the office.

Fixed Broadband Internet Access



Through our subsidiary Netia and also under the Plus' brand we provide fixed-line broadband Internet access services, relying among others on fiber optic technologies. Fixed-line services are being rendered via own access networks with ca. 3.2 million homes passed. Moreover, we offer fixed-line Internet services based on wholesale access to the networks of Orange Polska, Nexera, Fiberhost and Tauron. In total, there are currently ca. 6.1 million address points within the reach of our fixed broadband Internet access services offered over both our own network and access to the networks of other operators.

Internet access services to individual customers are sold mainly in bundles with TV and voice services, including a mobile offering. The offer is supplemented by a number of value added services.

Bundled services

The bundling of services is one of the strongest trends on Polish media and telecommunications markets. In keeping with the rapidly changing market environment and consumer expectations, we consistently implement our multiplay strategy by offering our customers a complete and unique service package based on pay TV, including IPTV and OTT, telephony and broadband Internet access offered both in mobile and fixed-line technologies, complemented by additional products and services which can be combined freely by customers on an as-needed basis. Our broad range of bundled services is offered through a diverse array of digital entertainment and communication platforms, such as television sets, mobile handsets, computers and tablets.

As part of our strategy of integrating products and services, Polsat Plus Group promotes its unique loyalty programs - **smartDOM** and **smartFIRMA** - which enable profitable bundling of modern services for the home or company. Our bundled services offer is based on a simple and flexible mechanism - a customer subscribed to one service receives an attractive discount for the entire term of the contract for every additional product or service purchased from the Group's portfolio.

Wholesale services on the interconnection market

As part of our wholesale business we provide services to other telecommunication operators. These services include voice network interconnection, texting (SMS) and MMS traffic routing, international roaming, services to MVNOs, shared access to network assets and lease of network infrastructure.

• MEDIA SEGMENT

Broadcasting and television production

Our activities in broadcasting and television production include primarily production, acquisition and broadcasting of information, sports and entertainment programs as well as TV series and feature films broadcast on television channels. Our portfolio comprises 39 own channels including our flagship channel POLSAT channel. Moreover there is a group of 6 cooperating channels which are linked to Polsat Plus Group, either by capital links or joint broadcasting projects. The channels we broadcast include general interest, sports, news, music, lifestyle, movie and children's channels.

The Group's channels are delivered over multiplexes in the terrestrial network (free of charge and a paid offer via MUX4) and over cable or satellite as well as in IP networks and as OTT services (paid).



POLSAT, the main channel of our Group, is one of the leading television channels in terms of audience share in the group of viewers which is most valuable to advertisers (the so-called commercial group, viewers aged 16-59) – in 2022 it achieved 7.9% share in the commercial group. POLSAT's very good result is the effect of its attractive and consistently developed programming offer, including the successful spring and autumn scheduling which offers entertainment, films and TV series, the leading news programs, *Wydarzenia* (The News), as well as thrilling sports coverage.

2022 ended with the audience share of 22.5% in the commercial group for the whole portfolio of Polsat Plus Group channels.

Content offered by the Group is attractive and diversified thanks to the following factors:

- **Polish productions** make up around 60% of all broadcast content. Polsat aims to diversify the sources of Polish content in order to efficiently manage production costs. Thanks to this, in order to ensure successful scheduling we are able to choose from a wide range of offeris which are both attractive and cost-effective.
- **Foreign productions.** Licenses for foreign programs mainly concern purchasing of the rights to movies, TV series and sports events. Major global film studios are our key partners in the acquisition of films and TV series.
- **Licenses for sports events.** An important element that differentiates us on the market is a rich and unique broadcasting offer of the largest and most interesting sports events worldwide. Our offer is exceptionally attractive for fans of football and volleyball. We offer football fans broadcasts of qualifiers to the UEFA European Championships and the FIFA World Championships as well as the football Nations League. Additionally, we own rights to the world's most popular football club competitions – the UEFA Champions League. As for volleyball, we offer coverage of the biggest and the most prestigious volleyball tournaments – the men's and women's World Volleyball Championships, exciting games of the volleyball Nations League, the men's and women's Europe Volleyball Championships, the club volleyball competitions of Polish Plus Liga and Tauron Liga and also the matches of the volleyball CEV Champions League. We also offer boxing and mixed martial arts galas (UFC, Cage Warriors, FFF and Babilon MMA), Wimbledon and ATP 1000 and 500 tournaments, and many other sports.

Following the acquisition of a controlling stake in the Polish company Eleven Sports Network in May 2018 we gained access to attractive sports rights which are sold as program packages to pay TV operators active on the Polish market as well as directly to customers through OTT applications (among others, ELEVEN SPORTS and Polsat Box Go). This premium sports content includes Spanish LaLiga Santander and Supercopa, Italian Serie A, English The Emirates FA Cup, French Ligue 1 Uber Eats, German DBF Pokal, Portuguese Liga Portugal, Belgian Jupiler Pro League and speedway races of the Polish PGE Ekstraliga. Since November 2017 the Eleven Sports 1 channel is available also in 4K technology - viewers can watch selected events in their native UHD quality, e.g. selected LaLiga Santander or Serie A matches. Unique sports content represents an important element that builds the value of our pay TV offering.

INTERNET MEDIA



We develop thematic web portals which leverage on the unique content produced by our TV channels and dedicated editorial teams (among other the portals 'PolsatNews.pl' and 'PolsatSport.pl'). Thanks to the acquisition in 2020 of Interia.pl Group we have become one of the leading players on the Polish market of new generation media.

The portal 'Interia.pl', which belongs to the Group, is one of the three largest horizontal portals in Poland, it provides individual users with a vast selection of the highest quality information, entertainment, social and communication services. In addition, Interia.pl Group includes a number of non-domain thematic websites, such as 'Pomponik.pl', 'Smaker.pl' and 'Deccoria.pl,' as well as one of country's first e-mail services with approximately 2.7 million users per month. In parallel, thanks to the 'Pogoda.Interia.pl' weather forecast service, which is one of the leaders in its category, we became one of top online weather forecast services in Poland.

According to Mediapanel, in 2022 the monthly average number of page and app users for the combined Polsat-Interia media group reached 20.9 million while the average monthly number of page and app views exceeded 2 billion.

[GRI 102-10]

Share purchase agreement concerning PAK-Polska Czysta Energia Sp. z o.o.

Under the preliminary share purchase agreement concluded in 2021 with ZE PAK S.A, we are in the process of acquisition of 67% of shares in PAK-Polska Czysta Energia Sp. z o.o. (PAK-PCE). As of the day of publication of this Report the Group owns 40.41% shares in PAK-PCE. PAK-PCE is a holding company serving as the core for a whole structure of subsidiaries engaging in the development of renewable energy projects and the generation and utilization of hydrogen.

Acquisition of PAK-PCE is executed as a part of the Group's *Strategy 2023+* announced in December 2021, in the new area of Clean Energy, based on ambitious goals, in particular related to the target level of the installed power of zero and low-emission energy sources and reduction of greenhouse gas emissions. We believe that the energy transformation of Poland towards clean, zero- and low-emission energy is a perfect moment to enter this prospective market by new players and creates new opportunities for the development of Polsat Plus Group. In our opinion solar and wind plants, as well as stable low-emission sources, e.g. biomass boilers will be dynamically gaining importance. At the same time we believe that from the point of view of strengthening the energy independence of Europe and Poland, already today we need a move towards the future, towards the economy and the society based on green hydrogen. In our opinion, hydrogen technology will be of essential importance in the reduction of greenhouse gases at the global scale due to its broad application in industry, transport or energy sector.

We believe that investments into clean, renewable energy sources constitute the execution of the ESG idea in practice and may ensure real benefits for the Group, our stakeholders and local society the real benefits both in economic as well as in social terms, in particular in the form of substantial reduction of greenhouse emissions.

Acquisition of shares in Port Praski

In April 2022 the Group acquired 66.94% of shares of Port Praski Sp. z o.o. Port Praski is a company engaging in real estate development business through its subsidiaries, and is the owner of assets related, among others, to Port Praski project located in strict center of Warsaw.

Port Praski is a unique investment in Europe. It encompasses 38 ha of development area in the very center of Warsaw. We would like to invest into a fully self-sufficient district, combining office, residential, commercial and public building functions. Port Praski is a strategic revitalization of the Praga part of Warsaw and a unique investment opportunity.

More about the *Strategy 2023+* of Polsat Plus Group can be found in Chapter 2 "Our strategy in a nutshell" (a dedicated fragment 2.3. Execution of *Strategy 2023+*).

1.4. Opportunities and risks

[GRI 102-15, GRI 102-11], [Accounting Act – Opportunities and risks]

We take advantage of our business opportunities

We are convinced that Poland is a very attractive market for the products and services that the Group currently provides or the ones it plans to provide in the future. The most important business opportunities are presented below:

- growing importance of bundled services,
- low penetration of multi-play services, in particular in low-urbanized areas,
- development of the Internet access market in Poland,
- growing market of new technologies and equipment and the resultant increase in access to and consumption of audiovisual content,
- changes in pricing of mobile services,
- growing demand for smartphones and data transmission,
- development of the advertising market in Poland,
- growing importance of thematic channels,
- necessity of an energy transformation in Poland towards production of clean energy.

We analyze risks in detail

We understand business risks that accompany our operations. We also analyze the risks in the area of ESG (**Environmental, Social, Governance**) related to social, employee and environmental issues, respect for human rights and preventing corruption. The following are the most important risks that we have identified:

Table 3. Key ESG risk factors (selection)

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
Operating activities	Products and services:			
	Loss of reputation of our brands	✓	✓	We regularly monitor the satisfaction level of our customers. While taking care of the image and reputation, we analyze the main parameters of our brands' condition (e.g. spontaneous and prompted brand awareness, Net Promotor Score) and their perception in relation to our main industry counterparts. We also cooperate with industry media and general media in order to build a positive image of our brands as well as consciously manage the relationships with our customers and partners. We regularly monitor discussion forums and social media in order to recognize possible negative phenomena and eliminate false information regarding our main brands. Moreover, we actively use our media (i.e., TV Polsat) and we also publish the "Brawo TY!" magazine, addressed to our subscribers, whose goal is to educate subscribers in the field of new technologies and our services and also to positively expose our brands.

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
Operating activities	Lack of possibility to offer our customers attractive products and services in the areas threatened by digital exclusion	✓		Inhabitants of small towns and rural areas in Poland have limited access to entertainment and education. We meet the expectations of these regions by presenting them with an attractive offer at an affordable price. We also know that universal Internet access is one of the biggest challenges of the information society of Poland and Europe at the moment. It is an extremely important element stimulating economic growth, social, cultural and educational development, and improvement of life of all citizens. The COVID-19 pandemic and forced a transit to remote work and learning further brought out the importance of a reliable, high quality access to the Internet for everyone everywhere, making it a basic commodity. Thanks to investments in frequencies, dedicated equipment and the strategic cooperation with Cellnex in the scope of maintenance and roll-out of our mobile access network, we ensure access to high speed Internet even in areas where there is no network coverage of other operators, as well as to entertainment and education thanks to television. The network, that our partner maintains and develops, is constantly modernized and optimized, according to the best technical standards and achievements, so that our customers can use increasingly better parameters of the telecommunication network and unlimited resources of the global network. In order to be able to maintain and continuously develop our offer, we invest in the knowledge of our technical and marketing teams which are responsible for the preparation of state-of-the-art technology and services for our customers. We remain in an active dialog with industry advisors, standardization bodies and manufacturers of state-of-the-art telecommunication equipment which supports advanced technologies in order to identify future market trends and future needs of our customers as early as possible. We monitor the demand of customers for new services offered by competing entities in order to identify a possible and right moment to offer equivalents of such services.
	Failure to maintain, extend or modify the distribution and sales network	✓	✓	We strive to build a diverse distribution network in order to diversify our sales channels. In each sales channel we cooperate with many partners, avoiding monopolizing of any channel by one strong partner who could decide to terminate cooperation with us in the future. We also strive to protect our distribution network by taking over lease agreements for specific locations of points of sale which are crucial from the point of view of our business. We support our partners operating the sales network in local promotional activities and share our knowledge with them. We organize attractive programs of rewarding the best sales representatives working in our sales channels.
	Insufficient protection of intellectual property rights	✓	✓	Within the concluded agreements we regulate the issue of obtaining rights, we regularly monitor the term for which the licenses have been granted, we verify the need of obtaining intellectual property rights in each project, and we contractually regulate the liability of entities granting rights for their possible legal defects.

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
Operating activities	Risk of fraudulent activities by our customers, in particular in relation to pay TV services	✓	✓	<p>We constantly monitor whether the intellectual property rights and anti-piracy measures and safeguards protect us against illegal access to our services and theft of our programming content. In case of detection of this type of fraudulent activities we take necessary legal actions. The risk of unauthorized access to the content that we produce and distribute is particularly acute in the case of our media segment and paid content distribution operations in whose case the illegal activities are fostered by technological progress and the growing popularity of “on-demand” content distributed online, which facilitates creation, distribution and providing access to high quality unauthorized copies of programs provided in pay-per-view system via set-top boxes while also enabling unlicensed and unscrambled broadcast on TV or on the Internet. Illegal use of our intellectual property may have a negative impact on our operations, harming our reputation and undermining the confidence of our business partners in our capability to protect our own and licensed content.</p> <p>A specialized internal unit, using appropriate tools – both developed in-house as well as offered by our partners with whom we cooperate – constantly monitors illegal distribution of our content, both in the Internet and via other technologies and devices. Intensified preventive measures are undertaken during special events, e.g. broadcasting of sports events in PPV system. We analyze in detail individual cases in order to implement possible precautionary measures, including legal steps, in order to eliminate the cases which had already occurred or to minimize their effects for our activities as well as to prevent similar situations in the future.</p>
	Alleged health risks of wireless communications devices may lead to increased difficulty for our partner in obtaining sites for base stations	✓	✓	<p>We undertake educational activities with the aim to prevent misinformation and dispel possible concerns. We participate in local initiatives whose purpose is to transfer current knowledge to inhabitants of the areas where new base stations may be built. Together with our strategic partner we strictly control signal power on individual transmitters in order to meet the requirements of relevant standards for electromagnetic field emissions. We are actively involved in industry discussions accompanying legislative processes regulating the electromagnetic field emission standards.</p>
	Operational continuity:			
	Delays or lack of delivery of services, infrastructure or equipment and components from external suppliers	✓	✓	<p>We take care to diversify our supply chain. We strive to cooperate with more than one supplier of each type of equipment. When placing orders for the delivery of selected equipment components, we take into account not only our current demand, but also the geopolitical and global macroeconomic situation, as well as unusual events, which can disrupt our supply chain and result in delays in the execution of our orders.</p>

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
				<p>We create lists of suppliers by categories and conclude framework agreements which allow for starting cooperation on short notice.</p> <p>We prepare in advance plans for the delivery of end-user equipment and monitor delivery schedules on an on-going basis, while maintaining an optimum level of inventory turnover in the warehouse and in the sales network.</p> <p>When necessary we secure ourselves against delays in the delivery of services and equipment by applying financial penalties in agreements with suppliers.</p> <p>Operational flexibility, agility and independence from external suppliers were the decisive factors behind the decision to establish our own set-top boxes factory which functions within the Group's subsidiary InterPhone Service. Furthermore, a state-of-the-art logistics center operates within this company. The center is used for the needs of the entire Group and allows for effective and efficient management of the distribution of products across the entire sales network, taking into account various sales channels and their characteristics.</p>
	<p>Risks related to the possibility of unauthorized access by third parties to data and digital information that is a secret of our company or sensitive information of our customers</p>	✓	✓	<p>In a world undergoing rapidly progressing digitization, we are aware of our responsibility for securing our customers' data and information and our own business information adequately against unauthorized access by third parties. That is why we take the utmost care to maintain limited external access to our IT resources and the databases we store. We care both about updating the software we use, which must meet the highest security standards, as well as about the appropriate level of knowledge of our employees responsible for cybersecurity. We monitor external threats on an ongoing basis, as well as update our security measures to effectively counteract attacks.</p> <p>The organizational structure of the Group includes dedicated organizational units responsible for security, including Personal Data Protection Office, and the entire security area is managed by the appointed Management Board Member. At the Group's level there are numerous internal procedures in the area of security, including in the area of monitoring and analysis of the risk related to security breach of personal data (Data Protection Impact Assessment) as well as management of security incidents.</p>
	<p>Broadcasting infrastructure, including information and telecommunications technology systems, may be vulnerable to circumstances beyond our control</p>	✓	✓	<p>We strive to have redundant resources of the broadcasting, telecommunications (in the core layer) and information technology infrastructure, in order to prevent or limit negative consequences of any emergencies. Redundant systems are usually housed in geographically distant locations, which prevents exposure of our infrastructure to locally based failures. We continuously work with regulatory bodies to</p>

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
Operating activities	that may disrupt service provision			<p>solve problems related to external interference in the frequencies we use.</p> <p>We have introduced and constantly maintain the Business Continuity Plan focused on the examination and early detection of risks in processes and services which are critical from the point of view of our operations. The impact of identified threats is minimized through early implementation of relevant recommendations and remedial measures to our processes and procedures.</p>
	Human Resources:			
	Losing managerial staff and key employees	✓	✓	<p>We strive to ensure the attractiveness of remuneration and incentive systems for our key employees and managerial staff. We regularly monitor the level of wages on the labor market, adjusting the level of remuneration offered by us to the market situation. We conclude clauses extending the notice period or non-competition clauses with selected employees. These clauses, among others, are intended to secure sufficient response time for us in order to prevent the loss of these employees. We support the development of key employees and managerial staff by offering them specialist trainings, MBA studies and other forms of professional development, while consolidating their commitment and identification with the company.</p>
	Disputes with employees; growth of labor costs	✓	✓	<p>We take care of good relations with our employees and make sure that we meet all obligations of an employer under applicable labor laws. If a dispute arises, we always strive to start a dialogue in order to work out a compromise in the dispute with an employee. We have an Anti-Mobbing Policy and an efficient Anti-Mobbing Committee in place. We take good care of partner relations with employees' representatives, maintaining constructive dialogue with trade unions existing in our companies.</p>
	Accidents of employees and sub-contractors	✓	✓	<p>We regularly train all our employees with respect to general Occupational Health and Safety regulations, as well as specific requirements of their respective jobs. We ensure an appropriate level of safety at the workplace, as well as high quality of equipment and work clothing, guaranteeing the safety of our employees and sub-contractors. The Civil Defense Formation operates within our structure, including over 100 employees trained in the pre-medical first aid.</p>
	Reputation and financial risk in case of bribery and corruption	✓	✓	<p>We regularly analyze the risk of corruption. We try to implement mechanisms which prevent or mitigate the risk of corruption, including the implementation of, among others, the Code of Ethics and appointment of the Ethics Officer. We strive to make sure that segregation of duties is in place as regards making specific decisions, for instance through a multi-level and diverse path of approval of specific decisions. Such an approval usually goes across different areas in the</p>

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
Market and macroeconomic environment				structure of our company in order to minimize the risk of occurrence of corruption-generating circumstances.
	Exposure to the effects of regional or global economic slowdown	✓	✓	<p>We strive to diversify our business activities into several areas and conclude contractual agreements with our customers, which as a rule stabilizes our revenues in the mid-term. We try to offer services with a good quality-to-price ratio, which in our opinion will mitigate the possible adverse impact of any economic slowdown on our financial results.</p> <p>We think long-term and we are building new pillars within our business activities in order to meet the economic, social and environmental challenges that our customers face today.</p>
Legal and regulatory environment	Risk that our practices will be deemed as limiting competition or violating the Polish competition and consumer protection laws	✓	✓	We continuously analyze changes in the law which have implications for our market activities. All regulations, price lists and advertising campaigns prepared by our marketing departments are subject to verification and approval in legal terms and compliance with applicable regulations. We monitor the judicial practice in order to adjust our activities to the guidelines defined by the Office.
	Risk of unfavorable rulings in administrative or court proceedings	✓	✓	We invest in the knowledge of our legal team and we cooperate with specialized law firms which ensure the highest quality of legal support of the proceedings in which we are involved. Our in-house lawyers constantly monitor the judicial practice of courts or administrative bodies. We actively monitor the status of proceedings and participate in all meetings and hearings related to the proceedings in which we are involved. If an unfavorable ruling is issued, we analyze with due diligence any appeal measures or methods we resort to for ensuring compliance with the recommendations of the relevant bodies or amicable solving of the dispute in cases in which there is a risk of upholding an unfavorable ruling by instances of appeal.
Legal and regulatory environment	Risk of violation of Polish and EU law regulating our operations, as well as possible sanctions and fines resulting from such a violation	✓	✓	We invest in the knowledge of the employees of our legal departments who are responsible for the implementation of new legislation pertaining to our business activities. We cooperate with specialized external law firms and consulting companies in order to support the organization in more complex projects. We actively participate in the activities of industry organizations which are involved in discussions with legislators and market regulators, in order to determine in due advance the scope of new legal obligations which may concern our activities.
	Risk of violation of personal data protection law or requirements specified by the General Inspector of	✓	✓	We invest in the training of the employees of our department dealing with personal data protection issues. We cooperate with specialized external law firms and consulting companies in order to support the organization in more complex projects. We invest in the IT systems designed to restrict access to sensitive personal data of our customers only to justified cases and according to valid internal procedures.

Risk area	Key risk factors	Polsat Plus Group	Cyfrowy Polsat	Risk management method
	Personal Data Protection			We continuously monitor how the data of our employees, customers and subscribers is processed and we verify the legal basis for executing specific business goals of our company.
	Risk of violation of Polish and EU law regulating in particular information obligations of the issuers of securities as well as possible sanctions and fines resulting from such a violation		✓	We invest in the knowledge of the employees of our department dealing with investor relations. We cooperate with specialized external law firms and consulting companies in order to support the organization in more complex projects. We regularly participate in conferences and trainings organized by institutions specializing in the field of information obligations, e.g. Polish Association of Listed Companies (<i>Stowarzyszenie Emitentów Giełdowych</i>).

More information on the risks which affect our operating and financial performance can be found in the [annual report of Polsat Plus Group](#), available on the Company's corporate website.

Main market trends

The main trends which we believe to be likely to have a material impact on the development prospects of Polsat Plus Group, its revenue and profitability before the end of the current financial year include:

- high level of market penetration with services provided by us as well as a high level of competitiveness of the markets in which we operate,
- bundling of media and telecommunications services, as well as services from other sectors, such as sale of electric energy or other products and services for the home,
- stable competitive situation on mobile telephony market, reflected in a decreasing volume of phone numbers ported by customers between networks,
- growing demand for data transmission and high-speed broadband connectivity driven by changing consumer preferences and continued remote work and study and the resulting growing complexity of data transmission-based services,
- growing penetration of smartphones among customers of mobile networks, followed by the development of the mobile data transmission market,
- increasing customer expectations with regard to the level of advancement of end-user equipment, reflected in the growing demand for more advanced smartphones,
- growing prices of mobile services with a simultaneous increase in data packages ("more for more" strategy), resulting from the increase in demand for data transmission in smartphones and investments in the 5G standard,

- development of 5G networks, which is related with intensified expenditures and additional revenue from offering more expensive tariff plans which guarantee higher quality parameters and larger data packages,
- development of state-of-the-art fixed broadband networks, fiber optic in particular (FTTH), coupled with a greater openness of owners of such assets to resell them in a wholesale model was the case in the past,
- dynamic development of non-linear video content, distributed via VOD and OTT services, accompanied by growing online ad spending,
- steady increase in users' willingness to pay for video content online, most of all in subscription-based model, which is among others associated with the production of high quality exclusive content offered by individual VOD services,
- entry of a number of global VOD and OTT players to the Polish market, as well as investments of operators already present on the market in content in order to adjust it to the preferences of local viewers,
- growing TV content production costs, resulting both from more intense competition for access to attractive content and from the increasing costs of current content production,
- growing sales of smart-TVs,
- technological changes in provisioning pay TV services, resulting, among others, from increased consumer demand for non-linear content delivery,
- ongoing consolidation in the Internet and pay TV markets, particularly in the cable TV segment,
- consolidation of the local telecommunications market, reflected in acquisitions of fixed-line operators by larger telecommunications groups in order to strengthen their convergent offers,
- ownership changes in the TV production and broadcasting market,
- potential changes of ownership in the European telecommunications market, resulting from the desire of large telecommunication groups for greater business consolidation in individual local markets,
- economic and demographic effects of the military conflict in Ukraine.



2. Our strategy in a nutshell



2. Our strategy in a nutshell

2.1. Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key performance indicators]

Strategy 2023+

Connectivity. Content. Clean Energy.

Development in the direction of production of clean energy and green hydrogen

2 new strategic business areas,
publication of long-term goals,
substantial contribution to the reduction of CO₂ emission.

4 priorities

linked to Polsat Plus Group's social mission and Sustainable Development Goals

9 goals

(out of the 17 Sustainable Development Goals)
pursued by Polsat Plus Group

58 best practices

implemented towards achieving
the selected Sustainable Development Goals

4 Key Performance Indicators

within the "Sustainability-Linked Financing
Framework"

2.67 billion PLN

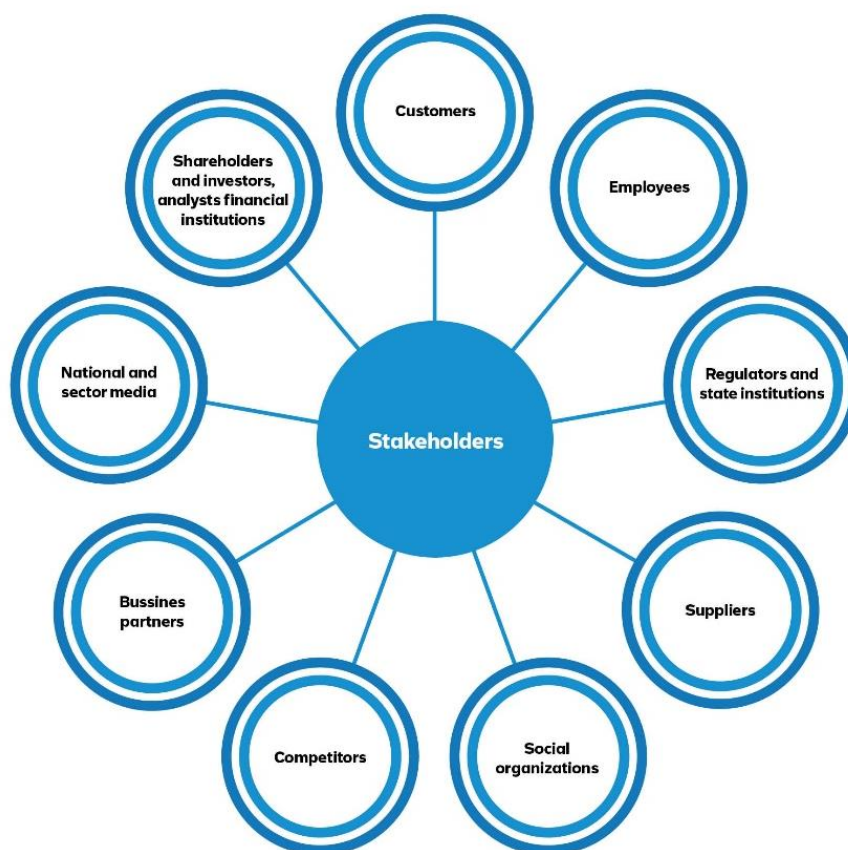
the value of the bond issued linked to the
sustainable development goals

2.2. Who are our stakeholders?

We know that apart from business priorities the process of building the long-term value of our major companies must also account for the on-going contacts with our environment. That is why we have identified our **key stakeholders** in order to fully exploit the potential benefits which we can obtain by having proper relations with individual stakeholder groups.

[GRI 102-40]

Figure 3. Polsat Plus Group stakeholders



[GRI 102-40, GRI 102-42, GRI 102-43]

Table 4. Stakeholder map and forms of dialogue with individual stakeholder groups

CUSTOMERS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Natural persons and companies Subscribers of pay TV and telecommunication services Viewers Polsat Box Go users Internet users Customers using other services offered by Polsat Plus Group Advertisers 	<ul style="list-style-type: none"> Website (surveys) Customer service points and call center (dialogue, questionnaires) Self-care online services Opinion and satisfaction surveys, including User Experience and NPS Social media (Facebook, twitter, YouTube, LinkedIn) 	<ul style="list-style-type: none"> On-going – continuous activities, opinion surveys on as-needed and/or as-possible basis 	<ul style="list-style-type: none"> General customer satisfaction with the products and services, propensity to recommend the brand, relations stability, propensity to select the operator again Examined areas: offer, customer service points, telemarketing, call centre, website, Internet service centres, financial benefits, invoice

EMPLOYEES

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Present employees and their families Potential employees Associates Trainees 	<ul style="list-style-type: none"> Employee satisfaction survey and periodic assessment Training and development Intranet, Yammer, GPP messenger, newsletter and in-house surveys Teambuilding events Programs offering benefits to employees Employee volunteering programs Social media 	<ul style="list-style-type: none"> Ongoing and regular communication 	<ul style="list-style-type: none"> Stability and attractiveness of employment Family-friendly HR policy Working in a hybrid model Friendly place of work Development opportunities

CAPITAL MARKETS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Capital market players, including TV stations, film studios, distributors and content producers Brokerage house analysts Shareholders Banks and other financial institutions Bondholders Institutional and individual investors Rating agencies ESG agencies 	<ul style="list-style-type: none"> Financial and Non-Financial Reports Current reports Corporate website Individual meetings Conferences and video conferences General Shareholders' Meetings Shareholder surveys Perception studies ESG Framework Environmental & Social Action Plans 	<ul style="list-style-type: none"> According to requirements resulting from the Company's presence on the Warsaw Stock Exchange: <ul style="list-style-type: none"> Financial reporting once a quarter On-going communication General Shareholders' Meeting, held at least once a year Dialog and meetings, on as needed basis 	<ul style="list-style-type: none"> Economic situation of the Group and its financial policy Strategy and development Competitive environment Opportunities and threats to the operations Enterprise value Transparency of activities Future investments ESG Indicators

REGULATORS AND STATE INSTITUTIONS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> KRRiT (National Broadcasting Council), UKE (Office of Electronic Communication), UOKiK (Competition and Consumer Protection Office) UODO (Personal Data Protection Office) GIOŚ (Chief Inspectorate for Environmental Protection), Marshal's Offices GUS (Main Statistical Office), KNF (Financial Supervision Authority), KRS (National Court Register) Council of Ministers Parliament and Senate European Commission, European Parliament and European Council BEREC National Media Council Digitization Council 	<ul style="list-style-type: none"> Public consultations Fulfilment of reporting obligations Direct meetings Joint initiatives and activities Participation in industry conferences 	<ul style="list-style-type: none"> Ongoing communication resulting from the reporting obligations On as-needed basis 	<ul style="list-style-type: none"> Impact on the national economy Market development Service availability Activities in compliance with the standards and the law

SUPPLIERS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Content providers, including TV stations and producers Suppliers of end-user equipment Suppliers of components for production of our own end-user equipment Suppliers of network and other infrastructure elements Service providers 	<ul style="list-style-type: none"> Direct relations Contracts Cooperation within the industry organizations Integration events Industry conferences and workshops 	<ul style="list-style-type: none"> As needed – ongoing and regular 	<ul style="list-style-type: none"> Terms of cooperation Transparent rules of tenders and cooperation Good, long-term relations Cooperation within the framework of industry initiatives

COMMUNITY ORGANIZATIONS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Foundations Associations Social and environmental organizations Cultural institutions Mountain rescue units (GOPR, TOPR) Water rescue units (MOPR, WOPR) 	<ul style="list-style-type: none"> Partnerships and joint initiatives Employee volunteering Sponsoring Direct dialogue (environmental organizations) Scientific reports Debates 	<ul style="list-style-type: none"> According to the needs of stakeholders and Group's capabilities 	<ul style="list-style-type: none"> Openness to dialog Financial support and human involvement Understanding values on which the company is based Dispelling possible concerns/doubts regarding technological development

COMPETITORS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> Players active on the following markets: <ul style="list-style-type: none"> media telecommunications digital services production of electricity from renewable sources 	<ul style="list-style-type: none"> Cooperation within the industry organizations Industry conferences, debates and workshops Joint initiatives (e.g. market reports) 	<ul style="list-style-type: none"> Ongoing communication, depending on the market situation 	<ul style="list-style-type: none"> Market development Appropriate market regulation Standards

BUSINESS PARTNERS

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • Distributors • Advertising brokers • Scientific institutions • Industry organizations and chambers of commerce • Sport Associations • Marketing partners 	<ul style="list-style-type: none"> • Direct communication channels (e.g. the website for distributors) • Ongoing and regular meetings • Contracts • Codes of Best Practice and self-regulation • Conferences and workshops • Reports and reporting • Holding of positions in the authorities of industry organizations and chambers • Active involvement in joint projects and activities (e.g. within respective chambers of commerce, consultations and positions) 	<ul style="list-style-type: none"> • Communication depending on the needs of stakeholders • Pro-active efforts depending on market situation 	<ul style="list-style-type: none"> • Group's involvement in shaping the market • Solving market-related problems and promoting innovations • Transparency of activities • Observing standards and rules • Openness to dialog

GENERAL NATIONAL MEDIA AND INDUSTRY MEDIA

Entities belonging to the stakeholder group	Approach and type of engagement of the stakeholder group	Frequency of engagement by type	Key topics and concerns raised by stakeholders
<ul style="list-style-type: none"> • The press • The Internet • Radio • TV • Influencers 	<ul style="list-style-type: none"> • Conferences and events • Information in the press • Individual meetings with media representatives • Statements, comments and opinions • Corporate website • Social media • Services offered for testing on trial basis 	<ul style="list-style-type: none"> • On-going communication, depending on the market situation and current developments in the organization 	<ul style="list-style-type: none"> • The Group's economic standing • New offers • Innovation • Development plans • New programs/shows • Sports events • Product testing • Social involvement

[GRI 102-12, GRI 102-13]

Apart from direct contacts with stakeholders, we shape our market environment also through membership in industry associations. We are members of, among others:

- Polish Chamber of Information Technology and Telecommunications,
- Polish Chamber of Commerce for Electronics and Telecommunications,
- Lewiatan Confederation (formerly Lewiatan – Polish Confederation of Private Employers),
- Polish Chamber of Electronic Communications,
- Polish Chamber of Digital Broadcasting,
- IAB Poland,
- Association of TV Programs Distributors SYGNAŁ,
- Polish Internet Research,
- Polish Data Center Association,
- Advertising Council,
- Creative Poland Association,
- Polish Association of Listed Companies.

2.3. Implementation of Strategy 2023+

The superior goal of the strategy of Polsat Plus Group is the permanent, long-term growth of the value of Cyfrowy Polsat S.A. for its Shareholders. We intend to achieve this goal by implementing the key elements of our operating strategy based on three main pillars and supported by an effective financial policy.

PILLAR I - CONNECTIVITY	PILLAR II - CONTENT	PILLAR III – CLEAN ENERGY
<i>High-speed and reliable connectivity is critical to our work, education and entertainment. Easy communication with friends and family.</i>	<i>Attractive content and excellent user experience ensure entertainment wherever, whenever and on whatever device you want.</i>	<i>Affordable, clean energy is essential to the daily functioning and further development of the Polish society and economy.</i>
<ul style="list-style-type: none"> • growth of revenue from services provided to individual and business customers through the consistent building of our customer base value by maximizing the number of users of our services as well as the number of services offered to each customer and simultaneously increasing the average revenue per user (ARPU) and maintaining a high level of customer satisfaction • growth of revenue from produced and purchased video content by expanding its distribution, including the search for new channels of exploitation of rights, maintaining the audience shares of channels produced by us 		<ul style="list-style-type: none"> • building a position on the clean, energy market, in particular the energy produced from the sun, wind, biomass burning, thermal waste treatment, as well as building a complete value chain of a hydrogen-based economy, which creates opportunities to build a new stream of revenue for Polsat Plus Group and which will bring tangible social benefits in the form of greenhouse gas emissions reduction

- | | |
|--|--|
| <ul style="list-style-type: none"> • use of opportunities arising from the advancing technological changes and market opportunities in order to expand the scope of our products and services | <ul style="list-style-type: none"> • analysis of additional development opportunities in other prospective areas such as off-shore wind farms or nuclear technology |
|--|--|
-
- effective management of the cost base of our integrated capital group by exploiting its inherent synergies and economies of scale
 - effective management of the Group's finances, including its capital resources

The Strategy 2023+ leads to the development of a unique Group. People in Poland are offered top quality services and products that they can use everywhere and every day. These include most advanced telecommunication solutions (5G Internet access from Plus and the possibility to communicate however you like and whenever you want), Polish-language content (available on various devices: on the Internet, via a 4K set-top box and on TV, via Polsat Box Go and Polsat Go services and applications) as well as the on-line business, concentrated around Interia. Clean energy is also such a service and commodity for all. The Group wants to produce it and supply to both residential and business customers, so that every inhabitant of our country will be able to live in clean and friendly environment. The Group believes that energy transformation is necessary, that it is in fact indispensable for us as the society and so it wants to have influence on expediting the implementation of this strategy. That is why the Group wants change the world and invests in low- and zero-emission sources of energy as well as in green hydrogen which is becoming the zero-emission fuel of the future.

BEST PRACTICE – IMPLEMENTATION OF STRATEGY 2023+



Polsat Plus Group's Strategy 2023+ in the new area of Clean Energy, which is pursued jointly with ZE PAK power engineering company, is based on ambitious goals related to the target levels of installed power generated from zero- and low-emission energy sources as reduction of greenhouse gases. The currently pursued strategic goals include 6 wind farm projects, offering a total power of c.a. 300 MW, while in 2022 Brudzew solar power farm generated nearly 78 GWh of zero-emission energy which powered the network of Plus base stations. Also a contract has been signed with NEL Hydrogen Denmark for the delivery of seven hydrogen refueling stations. Construction of the publicly-accessible hydrogen refueling stations started in Warsaw and Rybnik. Also the construction work is in progress in the hydrogen bus factory in Świdnik.

Table 5. Implementation of Strategy 2023+

Goal #1: We would like – jointly with ZE PAK – to become the leading producer of clean and green Energy

Biomass	Goal: 100 MW Implementation: 100 MW – production going on
Solar power	Goal: 600 MW Implementation: 70 MW production going on
Wind on-shore	Goal: 250 MW Implementation: c.a. 300 MW under construction
Thermal waste processing	Goal: 2 installations Implementation: initiated
Wind off-shore	Goal: supporting activities
Nuclear power	Goal: supporting activities

Goal #2: We would like – jointly with ZE PAK – to become the leading producer of green hydrogen

Green Energy	Goal: Energy from the sun, wind and biomass burning Implementation: production going on
Production of green hydrogen	Goal: Electrolyzer plant: 100 MW (production of 40 tons of green H ₂ per day) Implementation: the first 2.5 MW electrolyzer is being installed
Storage and transport	Goal: storage and transport using batteries of gas cylinders (40t H ₂ per day) Implementation: 1 hydrogen tanker truck with capacity of 371 kg and 2 hydrogen tanker trucks with capacity of 1024 kg are currently in use
Distribution of green hydrogen	Goal: construction of a chain of hydrogen refueling stations (30 refueling stations) Implementation: two publicly-available hydrogen refueling stations are under construction
Products for end-users	Goal: production of Polish hydrogen-powered buses (>100 buses per year) Implementation: NesoBus hydrogen bus undergoes tests on the streets of Gdansk, Gdynia, Konin, Wrocław and Warsaw. The hydrogen bus factory is being constructed in Świdnik. 20 buses ordered by the City Hall in Rybnik.
Products for end-users	Goal: popularization of hydrogen-powered cars in Poland Implementation: 100 hydrogen-powered cars in our own carfleet, further 50 new cars on order

We have been working intensely on fast implementation of further projects in the Clean Energy area. The solar power plant, located in Brudzew on more than 100 ha of land, produced nearly 78 GWh of clean, green Energy in 2022. At the end of 2022 six wind farm projects, offering the total power of c.a. 300 MW, were in progress. The civil works related to the construction of wind farms in Kazimierz Biskupi and Miłosław were progressing on schedule and should enable us to launch production of electricity from wind power already in the second half of 2023.

We have been dynamically developing the green hydrogen value chain. That is why we have been intensely promoting our hydrogen-powered bus, NesoBus. It offers fully ecological transport which relies on a Polish-made product which received a medal at the 2022 Transexpo Trade Fair of Mass Transport Solutions in Kielce as well as the silver trophy in the "ESG Leaders" competition, in the "Innovation" category. Construction of the hydrogen bus factory in Świdnik continues simultaneously.

BEST PRACTICE – NESOBUS HYDROGEN BUS



NesoBus is a brand new zero-emission, hydrogen-powered city bus produced in Poland by Polsat Plus Group and ZE PAK power engineering company. In 2022 the bus carried, on a test basis, inhabitants of Gdansk, Gdynia, Wrocław, Konin and Warsaw. Being powered by green hydrogen, it is the most ecological bus for city dwellers and municipal public transport. It has been developed by Polish engineers in cooperation with partners from Europe and around the world. The bus is 12 meters long, it offers space for up to 93 passengers, including 37 seats, it has a driving range of 450 kilometers, emits no exhaust fumes and purifies the air, while vapor is the only by-product that it emits. Start of serial production is planned for Q3 2023 in the factory in Świdnik, which is currently under construction.

2.4. ESG Strategy

Along with the announcement of the Strategy 2023+, we have also systemized our sustainable growth strategy which includes ESG factors - environmental, social responsibility and governance.

Table 6. Summary of the ESG Strategy

We take responsibility for preventing further climate changes and actively undertake steps to improve air quality in Poland.



- New investments – by producing over 2 TWh of green energy per year we will contribute to the reduction of CO₂ emissions in Poland by more than 2 million tons yearly.
- Renewable energy sources – by 2023 we will use energy solely from low or zero-emission sources¹.
- Car fleet – we successively increase the share of low-emission vehicles in the car fleet of Polsat Plus Group (currently 6% share).
- Circular economy – set-top boxes used by our customers are coming back to the market after they are returned and refurbished while other equipment is being recycled.

We are an active member of local society and – at the same time – we stimulate Poland's economic and social development through our investments in digitization.



- Counteracting digital divide – we dynamically develop the state-of-the-art, high-speed 5G Internet access service.
- Polsat Foundation – we are a key partner of the Foundation which has helped to finance medical treatment and rehabilitation for 42 thousand ill children over the last 25 years.
- Responsible employer – we ensure a friendly and safe working environment as well as equality and diversity to all our employees.
- Protection and safety of children – it is the DNA of our operations, therefore we take care of safety of children and youths (including in the areas of online and TV safety).

We develop our business in a transparent and sustainable manner to the benefit of all our stakeholders.



- Codes of Ethics – implemented codes of business conduct as well as internal procedures and systems guarantee the highest standard of integrity.
- Transparency – we ensure high quality financial and ESG reporting in combination with regular, transparent and direct communication with all our stakeholders.
- Cybersecurity – while being aware of the challenges in this area, we strive to ensure the best possible security and protection of the data of our customers and employees (ISO 27001 certificate).
- Experience, trust, reputation – our companies' Management Boards are served by individuals with many years of work experience in the Group.

¹ This applies to at least main operating companies of Polsat Plus Group, that is Cyfrowy Polsat S.A., Telewizja Polsat sp. z o.o., Polkomtel sp. z o.o., and Netia S.A.

2.5. Key priorities. Sustainable Development Goals pursued by the Group

Through our efforts we strive to make sure that the implementation of respective projects is not only consistent with the list of topics which are of key importance for Polsat Plus Group, but that it is also a response to the selected UN Sustainable Development Goals (SDG's).

[GRI 103-1]

Figure 4. List of key topics for Polsat Plus Group in respective areas

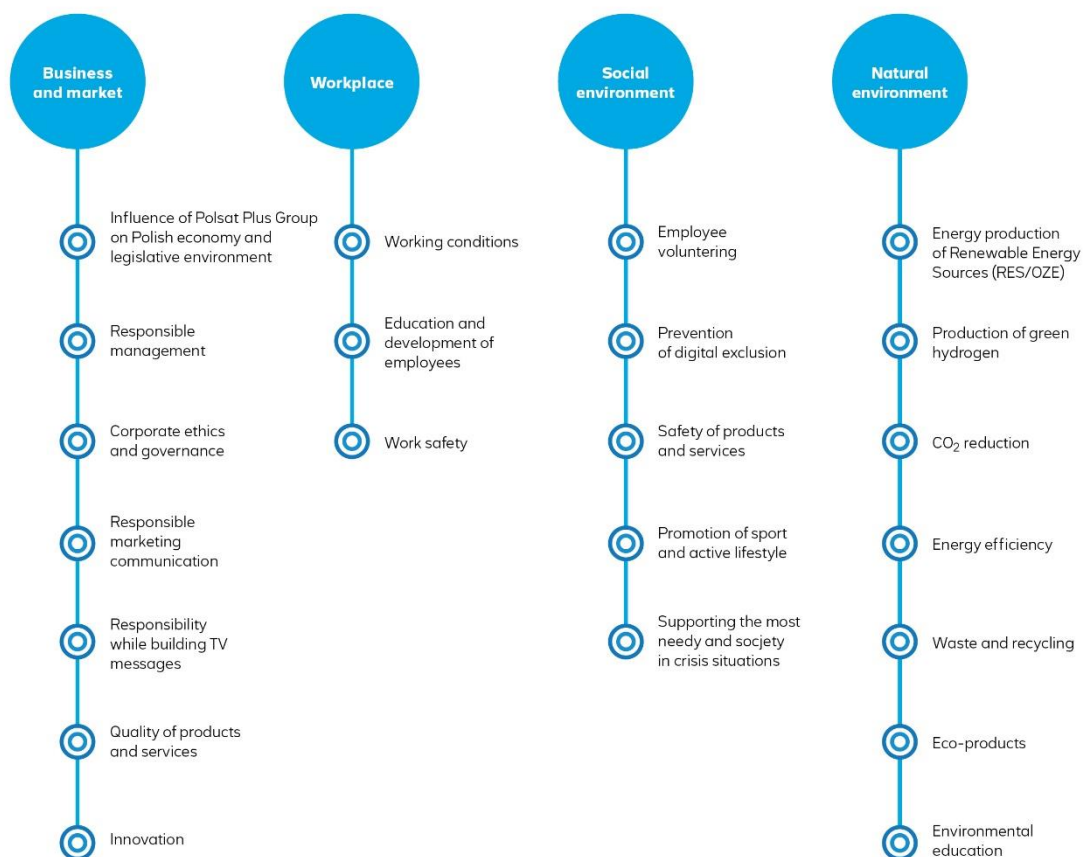


Table 7. Sustainable Development Goals which are being implemented in Polsat Plus Group

Sustainable Development Goals pursued by Polsat Plus Group



- involvement in charity actions whose mission is to combat poverty and social exclusion (employee volunteering activities),
- thoroughly renovated houses and apartments for families afflicted with bad luck (e.g. poor financial situation, sickness, bereavement) in TV Polsat's "Our new home" show,
- supporting selected charity goals under selected programs of TV Polsat ("Your Face Sounds Familiar" show, among others).



- more than 25 years of experience in providing aid to sick children by Polsat Foundation,
- Polsat Foundation's mission (it includes big nationwide campaigns, with the income from such campaigns being used for medical treatment and rehabilitation of children),
- Polsat Foundation's support in building modern medical centers and renovation of hospitals (in particular children's wards) across Poland,
- purchase by Polsat Foundation of medical equipment for hospitals and other institutions providing healthcare to children,
- opening of Polsat Foundation's Center for Treatment of Rare Diseases,
- aid for the citizens of Ukraine,
- initiatives and actions carried out by the Clean Poland Program Association,
- involvement of Polsat Plus Group in the efforts aimed at reducing CO₂ emission in order to improve the well-being of citizens, reduce the number of cases of pollution-caused illnesses as well as improve quality of living and reduce social costs,
- promotion of sports and healthy lifestyle (including by broadcasting coverage of sports events in TV Polsat, dedicated educational programs and participation of Polsat Run track team in key running events),
- conducting activities preventing accidents in the workplace,
- systematic approach to OHS.



- mission of Stowarzyszenie Program Czysta Polska (Clean Poland Program Society),
- spreading knowledge about ecology and pro-environmental attitudes,
- news programs devoted to natural environment in Telewizja Polsat, webinars on Zielona.Interia.pl website and articles in Polsatnews.pl portal,
- counteracting digital exclusion, among others through development and promotion of state-of-the-art Internet access technology,
- employee training and development,
- permanent cooperation of Plus network with the Copernicus Science Centre ,
- e-Schoolbag (an integrated educational platform, replacing classic workbooks and exercise books at school),
- educating on safety in the mountains and by the water during summer and winter vacation events,
- first-aid workshops,
- charity actions with an aim to support the development of disabled children – carried out as part of the employee volunteering activities,
- know-how transfer and exchange of experience among our employees during big projects carried out in various Polsat Plus Group companies.



- implementation of our Strategy 2023+, with Clean Energy as one of the pillars,
- generation of clean energy while using solar and wind power as well as biomass burning,
- development of hydrogen technologies, playing an important role in global energy transformation,
- building a full green hydrogen value chain: starting from production in the electrolysis process, using clean energy and water, through storage and transportation, building of hydrogen refueling stations and manufacturing of buses, to universal use of green hydrogen,
- renewable energy in Polsat Plus Group companies,
- photovoltaic installations in the Group's offer for B2B and B2C customers,
- Polsat Plus Group pioneers the use of a zero-emission and air-purifying fleet of hydrogen cars in Poland.



- a vision of assuring of cheap and clean energy for Polish families as well as keeping Polish economy competitive,
- constant development of offered services and technologies,
- investment in latest technologies and innovative solutions, e.g. 5G and green hydrogen,
- entering new market areas, e.g. production of clean, green energy,
- respect for human rights,
- diversity in the workplace,
- development of employees' skills,
- stable workplace, employees with long track record in the organization,
- Company Social Benefits Fund (ZFŚS), fringe benefits, promotion of healthy lifestyle,
- corporate volunteering,
- communication of social responsibility report (inside and outside the organization).



- investments in green hydrogen and production of energy from low- and zero-emission sources,
- increasing the availability of Internet access services using modern technologies – Plus network is the leader of 5G technology while Netia is the leading fiber-optic access operator,
- increasing issue of sustainability-linked bonds carried out in accordance with ICMA (International Capital Market Association) standards,
- Internet of Things (IOT) solutions and advanced ICT services offered by Netia,
- latest solutions from global technology leaders in Netia's backbone transmission network,
- Corporate Social Responsibility (CSR) activities in Polsat Plus Group,
- using energy from RES, improving energy efficiency and avoiding unnecessary energy consumption
- the in-house Crowd+ Program (a program which supports the culture of innovation),
- opening of the biggest and the most advanced film-and-TV studio in Poland – Studio 2400 is an element of Polsat Plus Group's Film and TV Production Center located in Warsaw, at no. 4A Łubinowa Street. It is the seventh studio at Łubinowa Street and at the same time the biggest and the most advanced studio in Poland. It is designed to support various projects: films, TV productions, sports events, concerts and shows which can be attended by even as many as 2200 people,
- latest technologies in the Polsat Sport studio and the new Polsat broadcasting truck which uses most advanced solutions (including 14 cameras, UHD and HDR formats, IP technology),
- state-of-the-art studio used by Wydarzenia daily news program and Polsat News channel.



- adjusting most of the programming of Super Polsat channel to enable people with impaired eyesight and/or hearing to watch the contents,
- facilities for the people with disabilities in customer service of Polsat Box, Plus and Netia, and as well in Polsat TV channels, i.a. by introducing by Polsat News of real-time subtitles for deaf people and people with hearing impairment,
- successful social integration of disabled persons in Polsat TV's shows (among others in "Dancing with the Stars"), thus breaking the stereotypes,
- organizational culture in Polsat Plus Group companies based on the diversity policy and respect for human rights.



- ISO 9001:2015, ISO 14001:2015 and ISO 14001:2018 certificates (in the field of telecommunication equipment and consumer electronics design and manufacturing) and PN-N-18001:2004 certificate for design and manufacturing or electronic equipment awarded to InterPhone Service factory by the British Standard Institution,
- ISO 9001:2015 certificate (care for the high quality of the services offered) and ISO 14001:2015 (corporate ecological responsibility in the areas of sale of telecommunication products and services as well as sale of electricity, customer service and customer retention) awarded to Polkomtel,
- environment-friendly products (minimal use of raw materials during production, elimination of unnecessary packaging, efficient distribution and effective recycling of the products once their lifecycle ends).



- a new strategic segment: Clean Energy – production of clean energy and green hydrogen,
- energy from RES in Polsat Plus Group companies,
- identification of essential areas of environmental impact,
- linking of external goals with sustainable development goals, especially in the areas of prevention of adverse climate change,
- offer of photovoltaic installations for B2B and B2C clients,
- care for the natural environment, air, water and nature (the Mission of Clean Poland Program Association),
- ecological education of our immediate environment (among others in the "Brawo Ty!" Subscribers' Magazine and in Telewizja Polsat)
- promotion of pro-ecological attitudes among employees,
- testing the influence that radio transmitters have on the environment,
- on-going control of raw materials consumption,
- electricity saving,
- waste management and delivery of waste materials to specialized recycling firm.

By analysing all the Sustainable Development Goals and their compliance with our updated social mission, we have defined key priorities for Polsat Plus Group and assigned Key Performance Indicators to them.

Table 8. Key priorities for the Sustainable Development Goals pursued in Polsat Plus Group

Priority/Goal	Description of alignment with our business	KPI of business-related benefits	KPI of social benefits
Priority 1 Goal 8: Decent work and economic growth	Pillar of our social responsibility mission: SAFETY	Assurance of latest technologies and highest safety standards while providing the services and supplying top quality products.	Access to top quality products and services from a trusted provider with long-standing experience who cares for the standards as well as



Goal 9:

Industry, innovation and infrastructure



Supporting the culture of innovation and entrepreneurship.

Delivering latest technologies, e.g. 5G and fiber-optic lines.

Creation of decent and secure workplace.

Prevention of mobbing and discrimination in the workplace.

Equal remuneration for men and women.

Development opportunities in the workplace.

Creation of a decent workplace and safe work environment, helping to attract and retain best employees; Being a reliable business partner as a big market player having a stable position.

for regulatory and legal compliance.

Supplying innovative technologies which support the safety of people in Poland during their leisure time in the mountains and at the waterside.

Assurance of support for customers and employees in social crisis situations.

Priority 2

Goal 7:

Affordable and clean energy



Pillar of our social responsibility mission:

ENVIRONMENT

Publication of Strategy 2023+ which is based on a new pillar – Clean Energy.

Production of Clean Energy from solar power, wind power and biomass burning (by investing 5 billion PLN over the next 5 years), as well as production of green hydrogen.

Increase of the share of zero-emission energy sources in the Group's energy mix.

Business development by being the leading producer of green energy and green hydrogen, which will also speed up the transformation of the Polish power engineering sector, while also providing support for Polish economy.

Building the full value chain for green hydrogen: from production in the process of electrolysis powered by clean energy and water, through developing hydrogen storage and transport solutions, building a chain of hydrogen refueling stations and production of hydrogen-powered buses, to universal use of hydrogen.

Development of relations with B2B and B2C clients.

Access to clean energy thanks to which all inhabitants of Poland will have the opportunity of living in a cleaner and more friendly environment.

Support for the energy transformation of Polish economy.

Reduction of CO₂ emissions.

Opportunity to enjoy the offer of sale and installation of photovoltaic systems by B2B and B2C clients.

Priority 3

Goal 3:

Good health and wellbeing



Pillar of our social responsibility mission:


AID TO CHILDREN

Supporting innovative solutions for little patients, especially the ones suffering from rare diseases.

Inspiring the immediate business environment to offer support to the neediest ones, as well as to support the development of soft skills among employees through participation in employee volunteering.

Saving the health and lives of children through active support for the activities of Polsat Foundation.

Reduction of CO₂ emission in Polish economy by more than 2 million tons

	<p>Care for safety and mental health of employees; supporting them in health-promoting activities and habits.</p> <p>Cooperating as a partner to support safety at the waterside and in the mountains.</p> <p>Beneficial impact of Strategy 2023+ on air quality in Poland.</p>	<p>annually in the mid-term.</p>
	<p>Pillar of our social responsibility mission: PROMOTION OF SPORTS AND PHYSICAL ACTIVITY</p> <p>Promotion of healthy and active lifestyle among our employees, customers and viewers.</p>	<p>Innovative solutions and technologies supporting the society in medical diagnosis and treatment, as well as in leading a healthy lifestyle. High quality content in sports channels to support Polish society in actively caring for their fitness and in pursuing their sports passions.</p> <p>Supporting our employees, customers and viewers in indulging in the right activity and developing the proper habits as well as leading a healthy lifestyle.</p>
<p>Priority 4 Goal 4:</p> <p>Quality education</p> 	<p>Pillar of our social responsibility mission:</p> <p>EDUCATION</p> <p>Equalizing the digital opportunities, especially in the field of remote learning in the educational establishments which face problems due to the necessity of conducting remote classes.</p> <p>Supporting the skills associated with new technologies among our employees, customers and viewers.</p> <p>Educating the immediate business environment in the field of sustainable living.</p>	<p>Products and offer which account for the climate-related challenges as well as affordable products and services which eliminate the barriers in access to education and which improve the quality of teaching/learning.</p> <p>Support for educational efforts, while focusing in particular on the groups which are threatened by exclusion from access to knowledge and/or information.</p>

Our strategic goals and investments under the Strategy 2023+ cover three areas with specific challenges in each of them, that is:

Table 9. Strategic projects and goals under the Strategy 2023+

Connectivity

Goals:

- multiplay strategy development,
- building customer value,
- maintaining customer loyalty.

Strategic projects:

- 5G network roll-out together with Cellnex,
- fiber-optic network roll-out.

Content

Goals:

- production of attractive content,
- acquisition of attractive rights,
- maintaining our market position,
- online business development around Interia.pl.

Strategic projects:

- organic growth of paid services,
- content monetization.

Energy

Goals:

- production of cheap and clean energy,
- ~1000 MW of installed power,
- >2TWh of production capacity,
- reduction of CO₂ emissions by >2 million tons per year.

Strategic projects:

- investments in the development of low- and zero-emission sources of energy,
- investments in the development of the full value chain relying on green hydrogen,
- additional projects in the green energy area.

2.6. Economic, social and environmental impact

[GRI 203-1, GRI 203-2]

Our business operations and the projects that we implement have impact on the economy, the society and the environment.

Table 10. Polsat Plus Group's influence on the economy, society and natural environment

Influence on the economy

- status of large enterprise – indirect and direct contribution to the national budget,
- as a business partner, a client and a service provider – development of large, medium and small enterprises and various geographical regions,
- a stable employer – highly qualified Staff with long tenure in the group,
- new work places – on-going staff recruitment, a program of internships,
- know-how and best practice sharing – activity in industry associations as well as support for the public administration.

Influence on the society

- investments in state-of-the-art. technologies – roll-out and development of 5G network as well as expansion of fiber-optic access coverage,
- prevention of digital exclusion – popularization of TV and telecommunication services relying on increasingly advanced technologies,
- cooperation with NGOs – support for Polsat Foundation and providing aid to disabled children, SMS charity actions carried out together with other foundations, numerous initiatives as part of employee volunteering under the slogan "Lubię pomagać" ("I like helping others"),
- promotion of sports and healthy lifestyle – sponsoring of volleyball, coverage of sports events in free-to-air TV channels and web portals, promoting of healthy lifestyle in TV shows,
- access to information, including via Polsat News 2, Wydarzenia 24 channels, "Wydarzenia" (The News) daily news program which according to public opinion surveys is the most reliable news program, as well as via Interia.pl and Polsatnews.pl web portals, with the Internet access service offered by our Group's companies being a "window to the world" for many Polish families,
- access to culture – the programming offer of Telewizja Polsat as well as Polsat Box TV channel bundles are present in millions of households across the country,
- access to entertainment – cabarets, movies, TV series as well as music and dance shows in Polsat channel are watched by multi-million audiences,
- access to education – eTornister: an integrated educational platform which replaces traditional handbooks and exercise books in schools – it is an offer for local authorities and schools.

Influence on natural environment

- managing of our impact on the environment – environment-related challenges face by individual companies, ISO certificates, control of waste raw materials, thrifty use of electricity,
- development of production of clean, green energy as well as development of the full green hydrogen economy value chain,
- corporate bond issues linked to sustainable development goals,
- introduction of pro-ecological solutions – production of energy from RES in the Group's companies, offer of photovoltaic solutions, hydrogen car sharing unit, power-saving lighting and energy-efficient buildings,
- monitoring and reporting – sharing the information on e.g. consumption of electricity, water and raw materials in the sustainable development report,
- waste management – recycling of electro-waste, documents and packaging,
- being a member of the Clean Poland Program Association – joint care for natural environment, air and nature,
- environmental education – actions which promote the 3R rule (recycle, reduce, reuse) among the members of the Clean Poland Program Association, publication of ecological edition of "Brawo TY!" magazine addressed to the Group's customers, as well as conducting in-house communication under the slogan: "EkoLOGICZNI w pracy i w domu" (Be EcoLOGICAL at work and at home), Zielona Interia portal and "Clean Poland" TV program on Polsat News channel,
- moving large numbers of meetings to the Internet – videocalls with stakeholders, online meetings of project teams, webinars and online training for the employees.

2.7. Sustainability-Linked Financing Framework

Polsat Plus Group has developed and published the framework assumptions for linking its future financing with the Sustainable Development Goals (Sustainability-Linked Financing Framework) which want to use to communicate, to our investors and stakeholders, our strategic plans in the field of sustainable development, including the major environment-related elements of our business plan and in particular our ambitions in the field of prevention of climate change and improvement of air quality in Poland. We plan to achieve it by embarking on the activities and carrying out the investments which are aimed at accelerating the changes in the direction of use of green energy. Moreover, by incorporating the sustainable development-linked financial instruments into our financing policy we wish to expand our involvement in the prevention of global warming.

[Sustainability-Linked Financing Framework](#) document contains Key Performance Indicators (KPIs) and quantified long-term goals covering the environment-related issues which the Group will be aiming to achieve. The document was subjected to an external assessment by the experts from ESG Sustainalytics, which is an independent agency. The assessment was documented by generally-available Second-Party Opinion, confirming the relevance and the assumed levels of ambition of the goals adopted by Polsat Plus Group.

The full content of both of the above documents is available on the Group's corporate website in the [Sustainability-Linked Financing Framework](#) and [Second Party Opinion](#) sections.

Table 11. Key Performance Indicators (KPI) for Polsat Plus Group in the Sustainability-Linked Financing Framework

#1: Reduction of overall emission of Greenhouse Gases (GHG) for Scopes 1 and 2 (CO₂ emission equivalent in tons per year)¹.

2025 Reduction by 75%

2030 Reduction by 80%

#2: Energy production of Renewable Energy Sources (RES) (OZE) (GWh/year)².

2025 800 GWh/year

2030 1600 GWh/year

#3: Green hydrogen production (tons/year)³.

2025 1500 tons/year

2030 3000 tons/year

#4: Share of zero-emission sources in Polsat Plus Group's energy mix (in %)⁴.

2025 25%

2030 50%

^{1, 4} Base year 2019.

^{2, 3} Base year 2021.

We trust that the above key performance indicators will contribute to the achievement of specific Sustainable Development Goals (SDG) and the accomplishment of the dedicated tasks.

Table 12. Accomplishment Key Performance Indicators (KPI) related to selected Sustainable Development Goals

#1: Reduction of Greenhouse Gases (GHG) emission in Scope 1 and Scope 2 of GHG emissions).

Goal 7: Affordable and clean energy

Ensure access to affordable, reliable, sustainable and modern energy for all

7.2 Substantially increase the share of renewable energy sources in the global energy mix by 2030.

7.3 Double the rate of improvement of global energy efficiency by 2030.

#2: Energy production from renewable energy sources

Goal 7: Affordable and clean energy

Ensure access to affordable, reliable, sustainable and modern energy for all

7.2 Substantially increase the share of renewable energy sources in the global energy mix by 2030.

#3: Production of green hydrogen

Goal 9: Innovation, Industry, Infrastructure

Building resilient infrastructure, promoting sustainable industrialization and fostering innovation

9.4 Improve the quality of the infrastructure and implement sustainable development of industry by improving the efficiency of use resources as well as by employing clean and environment-friendly production technologies and processes by 2030 with the involvement of all the countries, based on their respective capabilities.

#4: Share of zero-emission energy in the Group's energy mix

Goal 7: Affordable and clean energy

Ensure access to affordable, reliable, sustainable and modern energy for all

7.2 Substantially increase the share of renewable energy sources in the global energy mix by 2030.

2.8. Sustainability-linked Bonds

Polsat Plus Group was the first Polish company to issue sustainability-linked bonds in accordance with the ICMA (International Capital Market Association) standard. It has been the biggest corporate bond issue by a private company in the history of Polish capital market (PLN 2.67 bn).

The issued bonds will support the pursuit of Strategy 2023+, in particular the planned addition of 1000 MW of installed power for producing low- and zero-emission electricity and for developing the full value chain of green hydrogen economy, which will contribute to the reduction of CO₂ emission in Polish economy by some 2 million tons yearly. Polsat Plus Group has also made the commitment to the bond-holders to successively migrate to zero-emission sources for the electricity used for its own needs.

As a result of the bond issue, Polsat Plus Group will be the biggest private issuer of PLN-denominated bonds, thus once again making positive contribution to the development of the capital market in Poland. The total value of bond issues by Polsat Plus Group on Polish market, including the earlier placements of bonds, will exceed PLN 3.1 bn.

Polsat Plus Group has for years been setting the trends for the development of Polish capital market by setting new standards and testing new instruments. In particular, the Group plans that also other financial instruments, which it may potentially use in the future, will be based on long-term sustainability goals which are part of the the Sustainability-Linked Financing Framework, a document which has been positively verified by an independent agency, ESG Sustainalytics.



3.

E for Education and our actions for natural environment



3. E for Education and our actions for natural environment

3.1. Key figures

[Accountancy Act - Key Performance Indicators]

100% the share of RES in the energy mix of Polsat Plus Group in 2022	263 thousand tCO₂e the estimated avoided greenhouse gas emissions achieved by Polsat Plus Group in 2022
1000 MW the planned installed power generated by own RSE	
>2 TWh per year the planned capacity of production of the clean, green energy	>2 million tons per year the estimated reduction of greenhouse gas emissions thanks to the development of own RSE
5 billion PLN to be invested in the years 2022-2026 in the development of RSE	500 million PLN investments in the green hydrogen-related projects in the years 2022-2026

[GRI 102-48]

In the Sustainability Report for 2021 there was a clerical error regarding the estimated avoided greenhouse gas emission achieved by Polsat Plus Group in 2021. A wrong unit of measure was used.

3.2. Strategy 2023+ is based on clean energy

In 2022 Polsat Plus Group has been dynamically pursuing its new **Strategy 2023+** which includes **production of clean energy** as one of its pillars. Our Group wants **to supply green energy to Poles** which is indispensable for daily functioning and is one of the core services in every household next to telecommunication and multimedia services. **We will produce clean energy from the sun, wind or biomass. We plan to invest PLN 5 billion** in the period 2022-2026 to install 1000 MW of power which will ensure production of more than 2 TWh of clean electricity yearly. We expect that the implementation of the above strategic goals will enable reduction of greenhouse gas emission in Polish economy by more than 2 million tons per year.

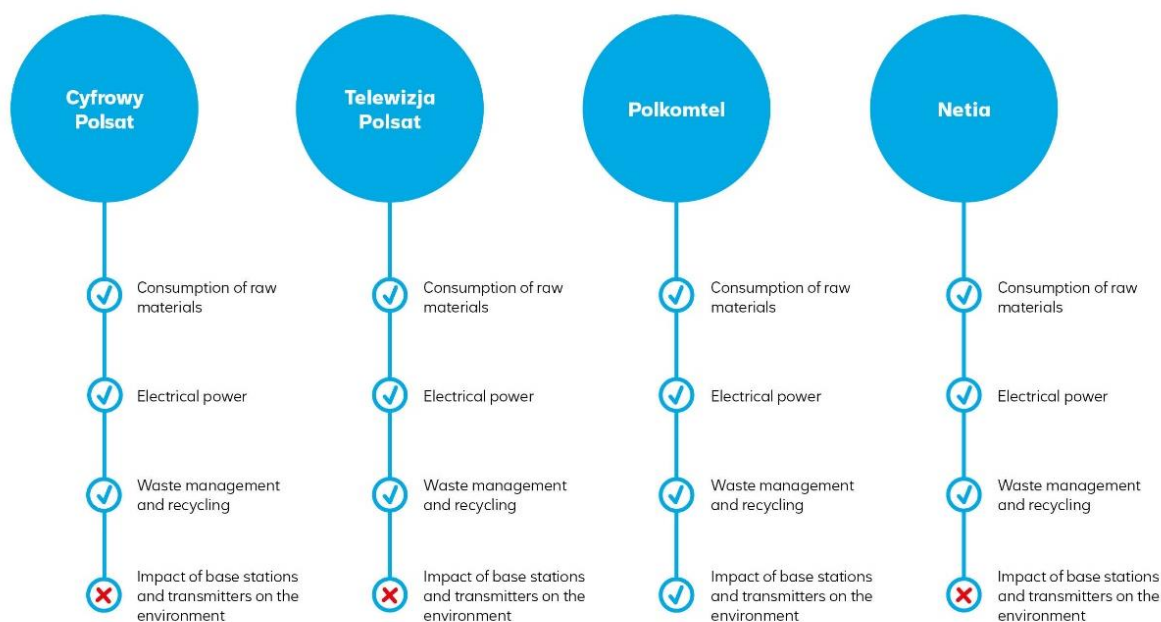
We also wish to invest in the future, i.e. to build a full value chain for hydrogen economy which could substantially contribute to reduction of emission of harmful substances (including CO₂). Our plan for the years 2022-2026 calls for investing PLN 0.5 billion in green hydrogen related projects.

More information on these topics can be found in the Chapter 2 Our strategy in a nutshell (see the dedicated Strategy 2023+ section).

3.3. We control our influence on natural environment

We do not forget about **the influence we have on the environment**. We control our consumption of raw materials and save electrical power. We are effective in managing waste and whenever possible we transfer the generated waste to specialized recycling firms. We also examine the impact that our transmission equipment has on the environment.

Figure 5. Important areas of Polsat Plus Group's influence on natural environment



Each company in the Group pursues its own **environmental challenges**. Our **InterPhone Service factory** holds **ISO 9001:2015**, **ISO 14001:2015** and **ISO 45001:2018** certificates, issued by BSI (British Standards Institution), which cover such fields as production of telecommunication equipment, general purpose appliances as well as electronic components and provision of logistics and warehousing services.

INTEGRATED MANAGEMENT SYSTEM



InterPhone Service has an Integrated Environmental Management System in place. In order to meet the current trends and challenges from international standardization organizations, improvement plans are established in the company on an on-going basis. These plans include environmental goals.

Environmental Management Programs are developed for individual years, and monitoring of the environmental impact is performed once a year. The Integrated Management System Policy has been approved in the company. The Policy includes commitments to continuous improvement of the system's efficiency. A Representative for the Integrated Management System verifies the up-to-datedness of the Policy at least once a year during the review of the Integrated Management System.

Furthermore, all procurement processes account for the postulates of the Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas so as to make sure that such operations are performed in compliance with the legal requirements concerning sourcing of conflict-free minerals. Therefore, the semi-products including tantalum, gold and zinc are acquired only from trusted suppliers who are able to prove the exact origin of minerals.

Since 2012, essential environmental goals have been in place at Polkomtel, whose observance has become an important element of the company's strategy. The company's ecological priorities include the following issues:

- the products launched to the market meet the requirements of relevant norms and regulations,
- achievement by the company of at least the legally-required levels of salvaging and recycling of the electrical and electronic equipment as well as batteries and packaged products which it introduces to the market,
- sale of electrical energy produced from renewable sources, natural gas burning or cogeneration in the amounts which at least meet the levels required by the law,
- rational and thrifty management of electrical power,
- monitoring and reporting of the consumed raw materials,
- reduction of negative environmental impact.
- being a member of the Clean Poland Program Association whose mission (pursued with the support of Polsat Plus Group) includes to initiation of change, education of the society and publicizing the important topics and actions which are associated with ecology, natural environment conservation and improvement of the quality of living.

Within the framework of the integrated management system for environmental issues, that has been implemented, we have made the commitment to:

- spread the awareness of ecological issues among our customers and encourage them to use digital solutions,
- promote care for natural environment and support ecological attitudes among the employees and encourage them to profess such attitudes,
- continuously improve our integrated management system for environmental issues,
- continuously improve the processes and the products, while accounting for the reduction of their adverse influence on natural environment,
- strengthen positive, pro-ecological efforts as well as take actions to reduce adverse influence on the natural environment.
- fulfill all the requirements (including legal ones) concerning environmental aspects.

At **Cyfrowy Polsat** we regularly monitor our efforts from the point of view of their compliance with laws and regulations governing environmental protection as well as with any other environmental requirements which we may be bound by. If needed, we contact the relevant authorities and cooperate with them in the field of monitoring of compliance of our activities with valid laws and regulations.

Netia Group runs its operations in line with the valid law and environmental requirements while regularly monitoring the compliance of its activities with the valid laws and regulations related to conservation of natural environment as well as with any other environmental requirements by which it is bound.

Telewizja Polsat, which is an active member of the Clean Poland Program Association, also engages in education and providing information about environmental issues. The TV station presents information on air quality and condition of natural environment, the reasons and the impact of the on-going

civilizational changes, as well as the possible solutions and the successes in the efforts aimed at improving air quality.

Supply chain

[GRI 102-9]

Production of equipment, network maintenance, office space maintenance, or broadcasting of TV signal require day-to-day cooperation with hundreds of companies from Poland and abroad. The key members of Polsat Plus Group follow the **Procurement and Vendor Selection Procedure**. Our aim is to make our delivery chain as effective as possible while its uniform and consistent organization should support cost optimization and minimize the adverse impact that we may have on the environment.

Figure 6. Supply chain in Polsat Plus Group



3.4. Alignment with EU Taxonomy

Pursuant to Article 8 of the Regulation (EU) 2020/852 (Taxonomy) we present below information regarding the way and the degree to which the activities of the Polsat Plus Group are related to the business activities which can be classified as sustainable (taxonomy-aligned activities). Key Performance Indicators (KPI) were prepared in accordance with the requirements presented in Commission Delegated Regulation (EU) 2021/2178, to the best knowledge and while exercising due diligence.

The assessment of the business activities' compliance with the taxonomy, under individual key performance indicators was conducted based on the technical criteria in the delegated acts (EU) 2021/2139 and 2022/1214.

Minimum safeguards

Polsat Plus Group meets the minimum safeguards which are mentioned in Article 18 of the Regulation (EU) 2020/852. The assessment of meeting the minimum safeguards was conducted based on requirements recommended for entities which are subject to the CSRD Directive (Corporate Sustainability Reporting Directive) according to the report of the EU Platform for Sustainable Finance, published in October 2022.

Nuclear and fossil gas related activities

Polsat Plus Group does not conduct any nuclear or fossil gas related activities, therefore it does not include listing of such items in its key performance indicators.

Table 13. Nuclear and fossil gas related activities

Nuclear energy related activities		YES/NO
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO

2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO

Fossil gas related activities	YES/NO
--------------------------------------	---------------

1	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
2	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
3	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

TURNOVER KPI

Accounting principles

At present, Polsat Plus Group generates revenue mainly from telecommunication services, whereas this type of operations has not been included in the Taxonomy within Annex I and II to the Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139). Therefore, when identifying Taxonomy-eligible areas, Polsat Plus Group did not include these types of operations, although we are of the opinion that activities related to upgrading telecommunication equipment and reducing its energy-intensity could have substantial positive contribution to climate change adaptation and climate change mitigation by reducing the carbon footprint.

The consolidated financial statements of Polsat Plus Group for the year ended 31 December 2022 was the basis for calculation of Turnover KPI – an item of Revenue from the sale of products, goods and materials (consolidated revenue) was used as the denominator.

Based on the below described assessment of compliance with the Regulation (EU) 2020/852, we have identified revenues associated with Taxonomy-aligned activities. The amount indicated in the consolidated financial statements of Polsat Plus Group, coming from activities identified as Taxonomy-aligned activities, was assigned to the numerator of the key performance indicator.

Table 14. Share of Polsat Plus Group's Taxonomy-aligned revenues Information about the assessment of compliance with the Regulation (EU) 2020/852

Revenue	2022
Consolidated sales revenues, total	PLN 12,915 million
Identified revenue from eligible activities	PLN 2,009 million
Share of revenue associated with eligible activities	15.6%
Revenue from the environmentally sustainable activities (taxonomy-aligned)	PLN 168 million
Share of revenue from environmentally sustainable activities (taxonomy-aligned)	1.3%

Individual revenue categories of Polsat Plus Group were analysed in terms of eligibility for taxonomy. This process included an analysis of taxonomy-eligible activities defined in the Regulation (EU) 2021/2139 and Regulation (EU) 2022/1214. Based on the conducted analysis we have identified eight taxonomy-eligible activities:

- 6.5. Transport by motorbikes, passenger cars and light commercial vehicles
- 6.15. Infrastructure enabling low-carbon road transport and public transport
- 7.1. Construction of new buildings
- 7.6. Installation, maintenance and repair of renewable energy technologies
- 7.7. Acquisition and ownership of buildings
- 8.1. Data processing, hosting and related activities
- 8.3. Programming and broadcasting activities
- 13.3. Motion picture, video and television programme production, sound recording and music publishing activities.

The above mentioned types of activities were analysed in relation to technical screening criteria defined for individual types of activities in the Regulation (EU) 2021/2139. The analysis was conducted by the project team consisting of the representatives of all companies. Requirements of individual technical screening criteria were consulted and verified with people from individual companies who have knowledge allowing them to confirm whether a given technical criterion has been met.

As a result of the conducted analysis, it has been determined that out of eight eligible activities, one activity is taxonomy-aligned. It is the activity 7.6. Installation, maintenance and repair of renewable energy technologies.

Taxonomy-aligned activity includes the installation of photovoltaic panels and is conducted by eSoleo.

Eligible activities include:

- execution of construction projects and construction of a hydrogen station by Port Praski,
- car rental by Plus Flota,
- collocation, cloud data processing and hosting services provided by Netia,
- broadcasting and production of television programs by Telewizja Polsat.

being assigned to a given activity, they were not taken into account during further analysis.

Contribution to achievement of many objectives, de-aggregation of Key Performance Indicators

Not applicable. No revenue from activities contributing to achievement of more than one environmental objective has been identified. Key performance indicator has not been de-aggregated.

Context information

Taxonomy-aligned business activities, presented in the numerator of the key performance indicator, are not conducted for Polsat Plus Group's own consumption.

CAPEX KPI

Accounting principles

The consolidated financial statements of Polsat Plus Group for the year ended 31 December 2022 was the basis for calculation of CAPEX KPI – as the denominator we included: the amount of expenditures related to the acquisition of property, plant and equipment (note 16 to the consolidated financial statements for 2022 – Property, plant and equipment – item “additions”) and expenditures related to the acquisition of intangible assets (note 20 in the consolidated financial statements for 2022 – Customer relationships and other intangible assets, item “additions”) during 2022, before depreciation, write-down and any change in value, including those resulting from revaluation and impairment, excluding changes in fair value. This category also includes the increase of value of property, plant and equipment as well as intangible assets resulting from the merger of business entities (note 17 Goodwill – item “additions” and note 18 Brands – item “additions”).

As per above mentioned definition, the capital expenditures include the increase of value of intangible assets on account of renewal of frequency reservation by Polkomtel in the amount of PLN 1.2 billion, which has a considerable impact on the level of Capex KPI.

Based on the below described assessment of compliance with the Regulation (EU) 2020/852, we have identified capital expenditures associated with Taxonomy-aligned activities. The amount indicated in the consolidated financial statements of Polsat Plus Group, coming from activities identified as Taxonomy-aligned activities, was assigned to the numerator of the key performance indicator.

**Table 15. Share of Polsat Plus Group's Taxonomy-aligned capital expenditures (CAPEX)
Assessment of compliance with the Regulation (EU) 2020/852**

Capital expenditures (CAPEX)	2022
Total capital expenditures	PLN 2,917 million
Identified capital expenditures associated with the eligible activities	PLN 167 million
Share of the capital expenditures associated with eligible activities	5.7%
Capital expenditures from environmentally sustainable activities (taxonomy-aligned)	PLN 27 million
Share of capital expenditures from environmentally sustainable activities (taxonomy-aligned)	0.9%

Assessment of compliance with the Regulation (EU) 2020/852

Individual categories of capital expenditures of Polsat Plus Group were analysed in accordance with the provisions of the Regulation in order to determine whether they meet one of the following conditions:

Individual categories of capital expenditures of Polsat Plus Group were analysed in accordance with the provisions of the Regulation in order to determine whether they meet one of the following conditions:

- a) they concern assets or processes related to Taxonomy-aligned business activities;
- b) they are part of the plan aimed at extending the Taxonomy-aligned business activities or enabling Taxonomy-eligible activities to be adjusted to the Taxonomy ("plan concerning capital expenditures") according to the conditions defined in the second paragraph of this item 1.1.2.2;
- c) they concern purchase of products from Taxonomy-aligned business activities and individual measures enabling the target activities to become low-emission ones or enabling them to reduce emissions of greenhouse gases, in particular types of activities mentioned in items 7.3 to 7.6 of the Annex I to the Climate Delegated Act, as well as other types of business activities mentioned in the delegated acts adopted pursuant to Article 10 (3), Article 11 (3), Article 12 (2), Article 13 (2), Article 14 (2) or Article 15 (2) of the Regulation (EU) 2020/852, and on condition that such measures will be implemented and made available within 18 months.

As a result of the conducted analysis we have identified two Taxonomy-aligned activities:

- 6.5. Transport by motorbikes, passenger cars and light commercial vehicles,
- 7.6. Installation, maintenance and repair of renewable energy technologies.

Expenditures related to the activities 6.5. include purchase from Taxonomy-aligned activities of the fleet which enables the target activities to limit the emission of greenhouse gases, thus they were deemed compliant pursuant to the above mentioned condition a).

Expenditures related to the activities 7.6. are related to the Taxonomy-aligned activities conducted by eSoleo, thus they were deemed aligned pursuant to the above mentioned condition c).

Based on the conducted analyses we have identified seven taxonomy-eligible activities:

- 6.15 Infrastructure enabling low-carbon road transport and public transport
- 7.1. Construction of new buildings
- 7.3. Installation, maintenance and repair of equipment increasing energy efficiency
- 7.7. Acquisition and ownership of buildings
- 8.1. Data processing, hosting and related activities
- 8.3. Programming and broadcasting activities
- 13.3. Motion picture, video and television programme production, sound recording and music publishing activities

Out of the above mentioned list, the purchases under activities 7.1 (Construction of new buildings) and 7.3 (Installation, maintenance and repair of renewable energy technologies) are purchases which enable the target activities to limit the emission of greenhouse.

Other types of activities are related to Taxonomy-eligible activities conducted by Polsat Plus Group.

Contribution to achievement of many objectives, de-aggregation of Key Performance Indicators

Not applicable. No capital expenditures related to activities contributing to achievement of more than one environmental objective has been identified. Key performance indicator has not been de-aggregated.

Context information

Taxonomy-aligned business activities, presented in the numerator of the key performance indicator, are not conducted for Polsat Plus Group's own consumption, except for part of purchases under the activities 6.5 (Transport by motorbikes, passenger cars and light commercial vehicles) out of which PLN 22 million were spent for the Group's own needs.

OPEX KPI

The basis for calculation of OPEX KPI, according to the provisions of Annex 1 do the Regulation (EU) 2021/2178, was separating from operating expenses of Polsat Plus Group of direct, non-capitalized expenses, based on the consolidated financial statements of Polsat Plus Group for the year ended 31 December 2022, related to:

- research and development work,
- activities with respect to renovation of buildings,
- short-term leasing,
- maintenance and repairs, and
- any other direct expenses related to handling of items of property, plant and equipment by an enterprise or third party to whom the activities required for continuous and effective functioning of these assets were outsourced,

which could be in full assigned to the OPEX's denominator.

Table 16. Share of Polsat Plus Group's Taxonomy-aligned operating expenses (OPEX)

Operating expenses (OPEX)	2022
Total operating expenses	PLN 129 million
Identified operating expenses associated with the eligible activities	PLN 26 million
Share of the operating expenses associated with eligible activities	19.7%
Operating expenses from environmentally sustainable activities (taxonomy-aligned)	PLN 3 million
Share of operating expenses from environmentally sustainable activities (taxonomy-aligned)	2.4%

Assessment of compliance with the Regulation (EU) 2020/852

Individual categories of operating expenses of Polsat Plus Group, shown in the denominator of the key performance indicator, were analyzed in accordance with the provisions of the Regulation in order to determine whether they meet one of the following conditions:

- they concern assets or processes related to Taxonomy-aligned business activities, including trainings and other needs related to adjustment of human resources and direct, non-capitalized expenses which present research and development
- they are part of the plan aimed at extending the Taxonomy-aligned business activities or enabling Taxonomy-eligible activities to be adjusted to the Taxonomy ("plan concerning capital expenditures") according to the conditions defined in the second paragraph of this item 1.1.2.2
- they concern purchase of products from Taxonomy-aligned business activities and individual measures enabling the target activities to become low-emission ones or enabling them to reduce emissions of greenhouse gases, in particular types of activities mentioned in items 7.3 to 7.6 of the Annex I to the Climate Delegated Act, as well as other types of business activities mentioned in the delegated acts adopted pursuant to Article 10 (3), Article 11 (3), Article 12 (2), Article 13 (2), Article 14 (2) or Article 15 (2) of the Regulation (EU) 2020/852, and on condition that such measures will be implemented and made available within 18 months

Based on the conducted analyses we have identified one Taxonomy-aligned activity:

- 7.6. Installation, maintenance and repair of renewable energy technologies.

Expenditures related to these activities are related to the Taxonomy-aligned activities conducted by eSoleo, thus they were deemed compliant pursuant to the above mentioned condition c).

Based on the conducted analyses we have identified eight taxonomy-eligible activities:

- 6.5. Transport by motorbikes, passenger cars and light commercial vehicles,
- 6.15. Infrastructure enabling low-carbon road transport and public transport,
- 7.1. Construction of new buildings,

- 7.3. Installation, maintenance and repair of equipment increasing energy efficiency,
- 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings),
- 8.1. Data processing, hosting and related activities,
- 8.3. Programming and broadcasting activities,
- 13.3. Motion picture, video and television programme production, sound recording and music publishing activities.

They include:

- expenses related to Taxonomy-eligible activities conducted by Polsat Plus Group:
 - transport by motorbikes, passenger cars and light commercial vehicles,
 - data processing, hosting and related activities,
 - programming and broadcasting activities, and
 - motion picture, video and television programme production, sound recording and music publishing activities.
- purchase of products or services from Taxonomy-eligible activities which enable the target activities to reduce emissions of greenhouse gases. Costs affecting low-emission were assigned to the following activities:
 - maintenance of hydrogen stations - 6.15. Infrastructure enabling road transport and public transport,
 - service and maintenance of buildings - 7.1. Construction of new buildings,
 - photovoltaic installations, replacement of lighting to energy-saving one, maintenance of roofs, windows and doors - 7.3. Installation, maintenance and repair of equipment increasing energy efficiency,
 - repair of electric vehicle chargers - 7.4. Installation, maintenance and repair of charging stations for electric vehicle in buildings (and parking spaces attached to buildings).

Contribution to achievement of many objectives, de-aggregation of Key Performance Indicators

Not applicable. No operating expenses related to activities contributing to achievement of more than one environmental objective has been identified. Key performance indicator has not been de-aggregated.

Context information

Taxonomy-aligned business activities, presented in the numerator of the key performance indicator, are not conducted for Polsat Plus Group's own consumption.

Table 17. Share of Polsat Plus Group's Taxonomy-aligned revenues

				Substantial contribution criteria						“Do no significant harm” criteria (DNSH)							2022			
Economic activities	Code	Total turnover (PLN million)	Proportion of turnover (%)	Climate change mitigation	Climate change adaptation	Sustainable use and protection of water and marine resources	Transition to a circular economy	Pollution prevention and control	Protection and restoration of biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Sustainable use and protection of water and marine resources	Transition to a circular economy	Pollution prevention and control	Protection and restoration of biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of turnover (%)	Taxonomy-aligned proportion of turnover (%)	Category (Enabling activity) (%)	Category (Transitional activity)
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Installation, maintenance and repair of renewable energy technologies	7.6.	167.50	1.30	100	0	0	0	0	0	T	T	T	T	T	T	T	1.30		E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		167.50	1.30	1,30	0	0	0	0	0								1.30			
A.2. Taxonomy-eligible activities, but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Transport by motorbikes, passenger cars and light commercial vehicles	6.5.	8.00	0.06																	
Infrastructure enabling low-carbon road transport and public transport	6.15.	0.79	0.01																	
Construction of new buildings	7.1.	61.12	0.47																	
Acquisition and ownership of buildings	7.7.	8.44	0.07																	
Data processing, hosting and related activities	8.1.	36.79	0.29																	
Programming and broadcasting activities	8.3.	1,721.51	13.37																	
Motion picture, video and television programme production, sound recording and music publishing activities	13.3.	4.85	0.04																	
Turnover of taxonomy-eligible activities, but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1,841.50	14.3																	
TOTAL (A.1 + A.2)		2,008.99	15.6														1.30		1.30	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		10,906.31	84.4																	
TOTAL (A + B)		12,915.3	100																	

Table 18. Share of Polsat Plus Group's Taxonomy-aligned capital expenditures (CAPEX)

				Substantial contribution criteria							DNSH criteria ('Does Not Significant Harm')						2022				
Economic activities	Code	Capital expenditures in absolute terms (PLN million)	Proportion of capital expenditures (%)	Climate change mitigation	Climate change adaptation	Sustainable use and protection of water and marine resources	Transition to a circular economy	Pollution prevention and control	Protection and restoration of biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Sustainable use and protection of water and marine resources	Transition to a circular economy	Pollution prevention and control	Protection and restoration of biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of CapEx (%)	Taxonomy-aligned proportion of CapEx	Category (enabling activity) (%)	Category (transitional activity)	
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Transport by motorbikes, passenger cars and light commercial vehicles	6.5.	24.45	0.84	100	0	0	0	0	0	T	T	T	T	T	T	T	0.84				
Installation, maintenance and repair of renewable energy technologies	7.6.	2.66	0.09	100	0	0	0	0	0	T	T	T	T	T	T	T	0.09		E		
Capital expenditures of environmentally sustainable activities (Taxonomy-aligned) (A.1)		27.11	0.93	0.93	0	0	0	0	0								0.93				
A.2. Taxonomy-eligible activities, but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
Transport by motorbikes, passenger cars and light commercial vehicles	6.5.	13.85	0.47																		
Infrastructure enabling low-carbon road transport and public transport	6.15.	0.30	0.01																		
Construction of new buildings	7.1.	1.82	0.06																		
Installation, maintenance and repair of equipment increasing energy efficiency	7.3.	2.98	0.10																		
Installation, maintenance and repair of renewable energy technologies	7.6.	0.02	0.00																		
Acquisition and ownership of buildings	7.7.	61.13	2.10																		
Data processing, hosting and related activities	8.1.	5.04	0.17																		
Programming and broadcasting activities	8.3.	52.33	1.79																		
Motion picture, video and television programme production, sound recording and music publishing activities	13.3.	2.25	0.08																		
Capital expenditures of taxonomy-eligible activities, but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		139.72	4.79																		
TOTAL (A.1 + A.2)		166.83	5.72														0.93		0.09		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
Capital expenditures of Taxonomy-non-eligible activities		2,750.57	94.28																		
TOTAL (A + B)		2,917.00	100																		

Table 19. Share of Polsat Plus Group's Taxonomy-aligned operating expenses (OPEX)

[illegible]

3.5. Our response to TCFD recommendations

In accordance with the TCFD (Task Force on Climate-related Financial Disclosures) recommendations, we have made an attempt of determining **the climate-related risks which apply to us**. Taking into account our business profile and the location of our strategic assets, we have not identified these risks as the key risks which could have substantial sustained adverse impact on our business operations in the short- or mid-term. This does not mean, however, that we underestimate the importance of these risks for our operations in the long run, which is demonstrated by our decision of entering into the Clean Energy production business as indicated in our Strategy 2023+.

Though we have not developed any dedicated climate-related scenarios for Polsat Plus Group, still we are aware of the **ESG risks and they are part of our Business Continuity Plan**. The plan contains:

- list of identified threats,
- risk Minimization Plan,
- worst-case scenario and the assumptions for the Business Continuity Plan.

In addition we are addressing the issue of the **biggest threats for the Earth** – both within our management team as well as among employees and customers. In our efforts we rely on the know-how available on e.g. the website of the [Clean Poland Program Association](#) as well as the information from global reports.

Here is the **list of the 10 biggest threats to the Earth** as compiled by the Clean Poland Program Association:

1. Air pollution
2. Waste
3. Shortage of energy sources
4. Leakage/spill of harmful substances
5. Logging of forests
6. Destruction of biodiversity
7. Melting of Antarctic ice cap
8. Major epidemics
9. Population bomb
10. Terrorism

Table 20. Potential impact of the 10 biggest threats to Earth on the business activities of Polsat Plus Group

Direct impact on the operations of Polsat Plus Group

- Exhaustion of energy sources
- Global epidemics
- Terrorism

Indirect impact on the operations of Polsat Plus Group

- Air pollution
- Waste
- Deforestation
- Demographic bomb

Minimum impact on the operations of Polsat Plus Group

- Spillages
- Loss of biodiversity
- Melting of the Antarctic

Moreover, we are aware that **information security** is one of the key ESG risks that we face. That is why we have successfully completed the **ISO certification** process in this area – starting from the implementation of **ISO 27001 standard**, followed by intense training of our employees in this area, finally leading to increase in professionalism in the areas of information flow, information management and gradation of access to information. For more details, please see Chapter 4. S for Society (section 4.3. Safety – the DNA of our operations).

Whereas in response to the risk of exhaustion of energy sources we have expanded our strategy by adding yet another pillar – [Clean Energy](#).

3.6. Clean Poland Program Association

Zygmunt Solorz, the founder and the main shareholder of Polsat Plus Group, presented his vision of making Poland clean and established the **Clean Poland Program Association (Stowarzyszenie Program Czysta Polska)**, which **is open to anyone interested**. The companies from the Group are the Program's members.

The mission of the Clean Poland Program Association, with the support of Polsat Plus Group, is **to initiate change, educate the society and promote important topics** and actions related to ecology, conservation of natural environment and improvement of quality of living.

Figure 7. Mission of the Clean Poland Program



Education

To demonstrate the benefit of ecological lifestyle



Information

To publicize and promote major actions and topics associated with ecological, conservation of nature and improvement of quality of life



Change the attitude

We start from ourselves and we believed that our activities will lead everyone to change their attitude to ecology

As Polsat Plus Group we promote most important topics related to ecology.

BEST PRACTICE – #ZaczynamOdSiebie (#StartFromMyself) SOCIAL CAMPAIGN



Clean Poland Program Association initiated a social campaign in which it shows how simple changes in our daily life may have enormous influence on natural environment. The spots accompanying the campaign were aired in TV Polsat channels and shown on the Internet and in social media. Thanks to this everyone can learn what they can do to help the natural environment.

The Association started its official activities on 14 November 2019. It is the day when we celebrate the Clean Air Day in Poland. In 2022 the Association joined the campaign of Polish Smog Alarm – “See what you breeze! Change it!”. During the 2023 “heating season” 7 mobile systems visited 63 locations in 9 provinces while presenting to local communities how pollution, which is in the air we breeze, deposits in our lungs.

“Czyste Zielone Miasta” (Clean Green Cities) was one of the key projects pursued by the association in 2022.

BEST PRACTICE – “CZYSTY ZIELONE MIASTA” (“CLEAN GREEN CITIES”) PROJECT



The initiative involved planting some 7000 trees and collecting ca. 25 tons of waste in 44 towns and places in Poland. The project reached such places as Płock, Pleszewo, Elbląg, Sopot, Żąbkowice Śląskie, Kołobrzeg, Uniejów and Rzeszów. The action meant not only education but also integration of the inhabitants of the selected visited cities, integration of the Group’s employees as well as activation of the young generation to pursue a healthy lifestyle in an ecological world.

The final stage of this pilot action took place on 19 November in Nowy Sącz and included unveiling of a mural which was painted using smog-absorbing paint. 60 liters of photocatalytic paint were used to paint the mural. Thanks to its properties, the paint neutralizes harmful substances that inhabitants of cities have contact with every day.

A new version of the Clean Poland Association Program's app is also available. It can be downloaded for free from Google Play Store or from App Store.

BEST PRACTICE – "CZYSTA POLSKA" (CLEAN POLAND) APPLICATION



The Clean Poland app combines entertainment with knowledge about ecology. One can find both, interesting articles and interactive elements, such as quizzes, surveys or video clips.

The latest version of the app contains articles divided into several different categories, including news, calendar of events, advice and lifestyle. Thanks to the app the users can learn more about the pro-ecological activity of the Clean Poland Association Program. Vast part of the content is devoted to the "Clean, Green Cities" nationwide project.

The application enables a user to check air quality as well as the weather forecast in the vicinity. By default the app displays the information from the measurement station which nearest to the user's location. However, we can also select a different station, from among the stations located on the territory of Poland, and learn about the levels PM 2.5 and PM 10 indicators as well as the CAQI Index there.

From the application's level a user can also access all the episodes of "Czysta Polska" (Clean Poland) TV show, which are available on Polsat Go, and the Green Interia podcasts, as well as join the Association.

A dedicated TV show called "Czysta Polska" (Clean Poland) is produced in cooperation with the Clean Poland Program Association and Interia.pl web portal.

BEST PRACTICE – "CLEAN POLAND" TV SHOW



"Clean Poland" is a TV show that touches upon a wide range of topics related to natural environment conservation. The show is broadcast every Saturday at 4.30 p.m. in Polsat News channel. It is devoted to various topics: from major climate policy-related decisions, through latest news from the world of technology and how these technologies influence the climate, to advice on what we can change in our environment. The show is hosted by Dominika Tarczyńska from the Clean Poland Association Program.

3.7. Environmental education

Educating the society on the benefits of ecological lifestyle is one of the main assumptions underlying the establishment of the Association. Key Polsat Plus Group companies are involved in communicating and informing about the program.

BEST PRACTICE – EARTH FESTIVAL. STARS FOR CLEAN POLAND



"Earth Festival. Stars for Clean Poland" is a show which was the crowning of a two-day event which took place in Uniejów for the third time. In 2022 the spectators could witness three fantastic concerts: two devoted to ecology, the elements and Mother Earth, and one devoted to the war in Ukraine. Katarzyna Nosowska, Krzysztof Zalewski, Muniek Staszczuk as well as Doda, Julia Wieniawa and Andrzej Piaseczny were among the artists who performed on stage.

The ecological campus of Polsat Plus Group in Uniejów featured a two-meter live plant wall, workshops in creating green images as well as scientific presentations by the Copernicus Science Centre. One of the attractions was an opportunity to see the hydrogen-powered bus. An important element of the project was the action of waste cleaning on and around the city beach on Warta River bank.

The partners of the event included: Clean Poland Program Association, Uzdrowisko Termalne Uniejów Spa, Uniejów Thermal Park, as well as Polsat Foundation, Polkomtel, Cyfrowy Polsat, Esoleo, Nesobus, ZE PAK S.A. Elektrownia Pątnów and Interia.

The event-promoting campaign in Interia had 50 million page views.

Polsat Plus Group's portfolio includes the most popular information service in Poland which deals with ecology, namely Zielona Interia (Green Interia). Every month the portal is accessed by 1.2 million real users (Source: Mediapanel, January-December 2022). Zielona Interia popularizes the knowledge about climate change, nature and the Zero Waste initiative, it supports endangered species and encourages the public to use zero-emission means of transport. The service presents nearly 260 new publications every month, including the episodes of Przemysław Białkowski's video podcast. Zielona Interia helped set up Polsat Plus Group's ecological campus during the Earth Festival in Uniejów. Clean Poland Program Association is the partners of the web service.

Zielona Interia was created at the beginning of 2021. Since then it has continuously been supporting and initiating the projects which educate and increase ecological awareness as well as inspire to implement the habits and practices which are friendly to our planet.

BEST PRACTICE – ECOLOGICAL PODCASTS



Ecology without excuses. Przemysław Białkowski's video podcast features extremely interesting interviews about conservation of natural environment, nature and "green" trends in Poland and around the world with experts and environmental activists who share their knowledge with the public. Interia portal has been broadcasting the podcast since 2021.

The podcast generated a total of 11 million page views.

Zielona Interia does not restrict its activity to presenting the beauty of Polish nature only. It supports endangered species while encouraging its users to become involved in similar efforts.

BEST PRACTICE – "BLISKO RYSIA" ("CLOSE TO A LYNX") PROJECT



There are only about 200 lynxes in Poland. These fantastic animals are threatened with extinction in Poland. As part of "Close to a lynx" action, Zielona Interia exploited the portal's extensive coverage to promote the richness and the variety of natural environment in our country. Advice is also provided on how to help these wild cats and other endangered species.

"Close to a lynx" campaign recorded 24 million page views.

For two years now Interia has been inspiring its users to opt for bicycling and it has been proving that you can ride a bike all year round. Even in winter.

BEST PRACTICE – "KORBA NA ROWER" (CHOOSE A BIKE) ACTION



Small carbon trace and a lot of fun from riding. As part of its "Korba na rower" (Choose a bike) action, Interia has been encouraging the public to pursue regular physical activity while showing the benefits that green transport offers to the environment as well as by promoting cycling tourism.

During the two editions of "Korba na rower" action the campaigns promoting cycling recorded a total of 980 million page views.

Interia says "NO" to smog. It joined the Clean Air Day action whose aim is to improve air quality and increase the awareness of air pollution.

BEST PRACTICE – THE CLEAN AIR DAY



On the occasion of the Clean Air Day (14 November), Interia informed and educated about such things as, for example, the negative influence that smog has on natural environment and the well-being of Poles. Also a dedicated episode of the video podcast, featuring a representative of the Polish Smog Alarm, was presented on that occasion. Thanks to the cooperation with Airly service, the portal also publishes real-time data on air quality.

The campaign, which was run on the occasion of the Clean Air Day, recorded 6.3 million page views.

With the help of "Brawo Ty!" the Polsat Plus Group's subscriber magazine, Cyfrowy Polsat and Polkomtel have been consistently educating their customers about natural environment conservation.

BEST PRACTICE – ECOLOGICAL EDUCATION IN "BRAWO TY!" MAGAZINE



In 2022, we continued tackling the important challenges related to ecological education of our community. In one of the issues of "Brawo TY!" magazine we addressed the following topics:

- Clean Poland Program Association initiates the "Clean Green Cities" action,
- NesoBus – presentation of Polish hydrogen-powered bus,
- wind as the source of clean Energy for all
- green energy and green hydrogen from Polsat Plus Group,
- Polsat Plus Group's corporate social responsibility mission,
- on-shore and off-shore wind farms can provide cheap and clean electricity for all of us
- green Poland is our mission.

The Magazine is printed on eco paper coming from the forests which are managed in a sustainable manner and from controlled sources (PEFC™ Certificate – Programme for the Endorsement of Forest Certification).

An educational program (a documentary related to nature), called "Zwierzostan" (Well-being of Animals), was created in cooperation with Polsat Box Go and Otwarte Klatki (Open Cages) organization, i.e. the biggest in Poland organization helping farm animals.

BEST PRACTICE – "ZWIERZOSTAN" SHOW (WELL-BEING OF ANIMALS)



The purpose of the show is to popularize the knowledge about life of animals, the nature of respective species and the impact that industrial animal breeding has on the natural environment. Together with the camera the viewers visit the places in which the farmers show love and care for their animals. The places offering sustainable conditions of living and development of animals. Documentary materials from numerous interventions during which lives of animals were saved are also presented. The new format contains both, touching and tragic elements. It helps viewers understand the influence of consumers' daily choices on the fate of animals.

The subject of ecology is addressed by respective Group companies in their in-house communications, providing inspiration and encouraging their employees to take action. Such topics as conserving water and energy, ecological driving or use of public transportation are addressed on respective Intranet portals. Also posters and stickers which remind of desirable actions are used. Sustainable development and ecotrends were also the focus of the "Innovative Tuesdays" series.

3.8. Key environmental indicators

Carbon footprint of Polsat Plus Group

A Corporate Accounting and Reporting Standard was used to estimate the volume of greenhouse gas emissions by Polsat Plus Group. The limits of the reported emissions cover the dominant unit and all the entities whose operations have the biggest influence on the volume of greenhouse gas emissions as calculated on the basis of their shares in the capital.

Dedicated calculation tools, developed in line with the **Greenhouse Gas Protocol. A Corporate Accounting and Reporting Standard**, were used to calculate the emission belonging to **Scope 1**. The eCO₂ equivalent was calculated on the basis of GWP (Global Warming Potential Value) figure over a 100-year horizon (AR5), as per IPCC (Intergovernmental Panel on Climate Change) guidelines.

Greenhouse gas emission generated in **Scope 2** was calculated in accordance with the location-based methodology, which is the greenhouse gas emission indicator used in Poland.

The volume of emission in **Scope 3** was calculated using the dedicated calculation tools, which were based on the spreadsheets supplied by GHG Protocol and while using the emission volume data supplied by the vendors and the parties cooperating with us within the supply and/or value chain, as well as based on the data from our in-house registers.

Scope 3 emission was estimated using the following methodologies:

- **Purchased raw materials and services.** This category includes the data obtained from the in-house registers of the Group's companies concerning the services provided by external partners, including the services involving data transmission over telecommunication infrastructure as well as heating of the rented office space.
- **Business trips.** Means of transport used, air transport in particular, have been taken into account when calculating the emission generated during business trips. Data regarding the aviation fuel consumed, coming from the internal registers maintained by the Group's companies, was used for the calculations.

- **Employee commuting.** The data has been collected based on the in-house registers of Polsat Plus Group companies. Using these registers we defined the number of employees working for respective Group member companies in respective locations and we estimated the numbers of days of absence from work due to holiday leaves, sick leaves or home-office work.

Statistical reports regarding the carbon footprint generated by the selected means of transport and the distances travelled by employees were used for calculating the generated carbon footprint.

[GRI 305-1, GRI 305-2, GRI 305-3]

Table 21. Greenhouse gas emission (scope 1, scope 2 and scope 3) generated by Polsat Plus Group

[tCO ₂ e]	2019	2020	2021	2022
Direct emission (scope 1)	8 319	7 649	8 055	7 514
Stationary Combustion Sources	580	761	949	1 130
Mobile sources	7 061	5 706	5 928	5 018
Cooling	677	1 182	1 178	1 365
Indirect emission (scope 2)	277 920	114 457	69 484	5 037
Electrical power	273 676	110 156	65 307	75
Heating	4 244	4 300	4 177	4 962
Total emission: scope 1 + scope 2	286 240	122 106	77 538	12 551
Other indirect emission (scope 3)	6 153	2 465	42 813	84 023
Raw materials and services procured	51	45	39 612	75 849
Business trips	620	221	464	1 360
Employee commuting	5 483	2 199	2 738	6 814
Total emission: scope 1 + scope 2 + scope 3	292 393	124 571	120 352	96 574

The observed changes in the overall total emission (scopes 1+2+3) generated by Polsat Plus Group are in particular the outcome of:

- successive improvement of energy mix for Polsat Plus Group companies (reduction of emission in scope 2);
- sale of the controlling stake in Polkomtel Infrastruktura (Towerlink at present) which took place in 2021 and resulted in emission being moved from scope 2 to scope 3;
- return by employees to regular office work, after COVID-19 pandemics ended (growth of emission in scope 3);
- organic and acquisition-related growth of the scale and scope of Polsat Plus Group's business operations and hence the required more frequent business trips (growth of emission scope 3).

In addition, Polsat Plus Group made calculations regarding the **estimated avoided emissions** in 2022. These avoided emissions were the outcome of use of hydrogen-powered and electric vehicles as well as use of electrical power generated from renewable energy sources, especially biomass burning and solar energy). The calculations also include the influence that the services provided by ESOLEO, involving installation of photovoltaic systems for B2C and B2B segment customers, have on reduction of the CO₂ emissions generated by customers, as well as the impact of use of solar energy by one of the Group's providers (Towerlink Poland).

[GRI 305-1, GRI 305-2, GRI 305-3]

Table 22. Estimated avoided greenhouse emission levels achieved by Polsat Plus Group

[tCO ₂ e]	2019	2020	2021	2022
Emission reduction	-11 560	-170 605	-216 186	-262 769
Direct greenhouse gas emission (scope 1)	-9	-28	-48	-130
Use of solar energy	-9	-19	-22	-39
Use of electric vehicles		-9	-11	-25
Use of hydrogen-powered vehicles			-14	-66
Indirect greenhouse gas emission (scope 2)	-11 551	-167 511	-119 588	-102 560
Use of wind energy			-20 507	
Use of energy generated from biomass	-11 551	-167 511	-99 082	-102 560
Other indirect greenhouse gas emission (scope 3)		-3 066	-96 550	-160 079
Use of solar power - (services at the client's location)		-3 066	-41 696	-26 437
Use of solar power – (reduction of emission by one of our suppliers)				-65 563
Use of energy generated from biomass			-54 853	-68 078

¹ In accordance with the principles governing the emission trading system, CO₂ emissions from biomass burning (firewood and wood waste, biogenic municipal waste and biogas) are not included in the emissions generated from burning of fuel. Such an approach is synonymous with application of a zero emission indicator for biomass. Energy (calorific) values and CO₂ emission indicators for 2019 have been used for reporting under the EU Emissions Trading System for 2022.

Moreover, we estimated **the emission generated by around 5.9 million of our retail customers** who use the products and services which we sell. The calculations were possible thanks to our internal registers of TV audience figures, use of equipment by customers and the number of active customers using the services provided by Polsat Plus Group companies.

[GRI 305-1, GRI 305-2, GRI 305-3]

Table 23. Greenhouse gas emission generated by Polsat Plus Group retail customers

[tCO ₂ e]	2019	2020	2021	2022
Total indirect emission - downstream				
Use of the products sold to customers	323 744	322 873	359 529	368 535

Clean energy and energy-savings

In accordance with the Strategy 2023+, the goal of Polsat Plus Group is to rely in 100% on green energy starting from 2023. The goal was in fact accomplished already in the year 2022, thanks to the investments in the assets enabling production of energy from low- and zero-emission sources. As a result we have been able to reduce the carbon footprint, including CO₂ emission, which fits in with the Group's strategy related to natural environment and the goals of the Clean Poland Program Association, an organization which was established by Zygmunt Solorz.

In 2022 Polsat Plus Group pursued the goal of the fastest possible departure from using the energy generated from conventional sources by buying instead the clean energy generated from solar power and biomass burning.

BEST PRACTICE – POLSAT PLUS GROUP WITH GREEN ENERGY FROM THE SUN AND THE WIND



Since 2021 Polsat Plus Group has had a long-term agreement for the supply of green energy generated by Brudzew solar power plant. In 2022 the solar farm in Brudzew generated 78 GWh of green energy which powered the telecommunications network of our strategic partner Towerlink.

In 2022 Polkomtel signed another long-term agreement for the supply of electricity, this time from Kazimierz Biskupi wind farm which is currently under construction. The planned date of completion and launch of the wind farm is second half of 2023.

Thanks to the agreements in place, Plus customers can use a network powered by green energy from the sun, while Polsat Plus Group's energy mix continuously improves.

At the same time energy saving efforts are one of the most important priorities of Polsat Plus Group. Not only are we aware that wasting of electricity has adverse influence on the environment, but we also see the tangible financial benefits which can be achieved thanks to a policy of thrifty use of energy.

We are aware that the development of state-of-the-art technologies means, on the one hand, a great opportunity for development of social or economic life, but on the other – it is an enormous challenge due to increased demand for energy. This is due to the ever-growing demand for information flow. Our telecommunication infrastructure is constantly being upgraded to respond to these needs. In order to compensate for the unfavorable trend connected with growing energy consumption, we undertake activities related to optimization of energy usage. Therefore, we make all efforts to ensure that our network is rolled-out in the most ecological way possible.

BEST PRACTICE – OPTIMIZATION OF ENERGY CONSUMPTIONS BY BASE TRANSCEIVER STATIONS



Optimization of energy consumption by Base Transceiver Stations not only reduces the negative impact on the environment but it also reduces the network maintenance costs.

Initiatives implemented at Polkomtel, aimed at increasing the energy performance of its network, include:

- refarming of 900 MHz band,
- refarming of 2100 MHz band,
- replacement of air handling unit to AAA+ class equipment,
- modernization of telecommunication power plants,
- installation of software with energy saving feature.

We apply latest technological solutions for network upgrade and rollout, such as high performance rectifiers in our telecommunication power plants or installation of free-cooling systems in base stations. These solutions are not only the elements of modernization of our network but they also reduce power consumption and emission of CO₂.

Thanks to a special software with energy saving feature (for 2G and 4G networks), we can flexibly adjust to traffic levels, while switching off an unnecessary capacity and reducing the output power. The test which we conducted together with one of our vendors (Ericsson) on a limited number of sites, equipped with smart meters, enabled us to precisely determine the impact of energy saving feature. According to these estimations, total annual savings generated by these features exceed 5.5 million kWh, while simultaneously reducing CO₂ emission by 4.2 kilotons yearly.

To reduce its impact on natural environment, in 2022 Netia Group continued replacement of the cooling systems in all those technical facilities where it was possible, by switching from air-conditioning to the so-called free cooling systems. The company analyzes and makes efforts to improve the energy efficiency of all installations. In selected facilities the company installed systems for generating electricity from solar energy while using photovoltaic panels. Moreover power consumption is also reduced thanks to a consistent and deliberate policy of replacing old technologies of voice and data transmission thanks to which several hundred devices are shut down every year, which substantially reduces power consumption.

BEST PRACTICE – NETIA DATA CENTER MIND



Netia Data Center Mind is multifunctional, state-of-the-art facility with over 1000 sq. meters of server room space (4 chambers enabling collocation of nearly 520 rack cabinets) and nearly 700 sq. meters of office space which can be arranged to cater to the tenants requirements.

The facility meets class 3 certification requirements, as per EN/PN 50600 standard, and it has been designed with utmost care to assure that it is safe and ecological. Most advanced access control and fire protection systems have been employed, along with numerous energy efficiency-enhancing solutions. The whole complex is powered by 100% green energy.

We also do not disregard any seemingly minor efforts, such as for example **leaving computers in stand-by mode**. Taking into account the size of our organization and the number of people working for us, such efforts translate to actual reduction of the adverse impact on natural environmental. An example of this can be the policy introduced in Cyfrowy Polsat which assumes switching off the light when leaving a room, disconnecting chargers once device charging is completed, rational use of water as well as prudent use of air-conditioning.

[GRI 302-4]

At Polkomtel **ecological solutions** have also been implemented in the continuously **upgraded IT systems**. Advanced **data storage** methods used in Plus server rooms enable significant electricity savings. In addition **LED-type lighting** has been used for many years in **Polsat Plus Group's company stores** and partner points of sale to illuminate the signage with the company's logo. **Energy-saving bulbs, automatic light switches** are also a norm.

[GRI 302-1]

Table 24. Total consumption of electrical power from own production or purchased, divided into electricity, heat in joules or their multiples

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Electrical energy [MWh]	27 750	11 656	4 315	76 766	120 487
Thermal energy (including steam and consumption of cooling power) [GJ]	8 104	17 363	2 881	15 062	43 410
Natural gas [MWh]	2 347	0	0	433	2 780

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Electrical energy [MWh]	154 500	11 723	4 560	76 138	246 921
Thermal energy (including steam and consumption of cooling power) [GJ]	10 707	15 173	2 941	19 544	48 365
Natural gas [MWh]	1 882	0	213	617	2 713

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

In 2022 we noted reduction of the consumed electricity by 51%, down to the level of 120.5 GWh. This substantial reduction of electricity consumption is owed in full to the sale, in 2021, of our subsidiary Polkomtel Infrastruktura which was the owner of our mobile telecommunication infrastructure.

Table 25. Total consumption of energy from own production or purchased, with division into energy from renewable and non-renewable sources

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Electricity from renewable energy sources [MWh]	27 750	11 656	4 225	76 766	120 397
Electricity from non-renewable energy sources [MWh]	0	0	89	0	89
Total	27 750	11 656	4 315	76 766	120 487

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Electricity from renewable energy sources [MWh]	109 621	11 723	4 403	29 690	155 437
Electricity from non-renewable energy sources [MWh]	44 879	0	157	46 448	91 484
Total	154 500	11 723	4 560	76 138	246 921

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

In 2022 Polsat Plus Group fully withdrew from use of electrical power from conventional sources. The share of the non-conventional sources in the Group's energy mix increased from 63% in 2021 to nearly a 100% in 2022 thanks to signing contracts for supply of energy generated from biomass burning.

Consumption of raw materials

For several years now we have been consistently implementing **a system of electronic circulation of documents** and we encourage our customers to use similar solutions. Due to care for natural environment we have launched "eco-services." Our customers may choose the option of receiving electronic invoices and payment slips. In 2022 electronic invoices were being delivered to more than **91% of Polsat Box customers** (vs. 92.3% in 2021), **97% of Plus customers** (vs. 97.7% in 2021) as well as **72% of Netia customers** (vs. 71% in 2021).

[GRI 301-1]

Table 26. Raw materials/materials consumed (copy paper)

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Copy paper (tons)	28.4	35.0	9.2	28.0	100.5

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Copy paper (tons)	39.7	31.3	8.00	9.6	88.6

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

Decrease in consumption of paper in Polkomtel is the outcome of sale of its subsidiary, Polkomtel Infrastruktura, and lower demand for paper as well as the outcome of smaller volumes of paper purchased for mass-scale printing. Growth of paper consumption in Netia is, in turn, caused by the fact that in earlier years mass-scale printing for Netia customers was done by third party companies. At the end of 2021 the printing process was insourced and is now carried out by an in-house printing unit, with Netia itself buying the required materials.

Since September 2021 Plus and Polsat Box customers can sign customer contracts at points of sale on a tablet, while placing a digital hand signature. In 2022 we noted decrease of paper consumption at points of sale by 200 tons for the full 12-month period.

BEST PRACTICE – DIGITAL SIGNATURE ON A TABLE AT POINTS OF SALE



Digital signature means above all fast and convenient customer service as well as time savings. It also offers benefits related to conservation of natural environment – smaller consumption of paper and thus fewer trees logged. It is also a very safe solution as regards circulation of documents and safety of customer's personal data. In addition, customers have permanent access to documents in electronic format (via e-mail). This modern, convenient and environment-friendly solution was supplied by Asseco. It is yet another stage of digital transformation of Polsat Plus Group thanks to which customers gain access to state-of-the-art electronic services. The electronic hand signature, implemented in Plus and Polsat Box, relies on the SignaturiX solution provided by Asseco. The signature is linked to Asseco's trust services which guarantee its security. The tablets necessary to support the signature have been supplied by Samsung, together with KNOX cybersecurity platform solutions on board.

[GRI 301-1]

Table 27. Raw materials/materials consumed (diesel, aviation fuel, gasoline, gas) in cubic meters

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Diesel (cubic meters)	45.5	17.4	222.8	223.7	509.4
Aviation fuel (cubic meters)	0	0	62.3	0	62.3
Gasoline (cubic meters)	367.3	23.4	206.8	585.3	1 182.8
Gas (cubic meters)	0	0	0	2.7	2.7

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Diesel (cubic meters)	73.9	18.7	326.9	240.0	659.6
Aviation fuel (cubic meters)	0	0	60.0	0	60.0
Gasoline (cubic meters)	299.8	22.1	288.2	541.5	1 151.6

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

Reduction of consumption of diesel and gasoline by Telewizja Polsat is associated with consistent development of low-emission car fleet and growing numbers of hydrogen-powered cars.

Several years ago, while observing a growing need for mobility between companies, locations we decided to launch the **CAR-SHARING** service which enables shared use of company vehicles. In the first step, we provided cars to employees for business use only in one office. With time it was not only the map of locations that has been extended but the service itself has evolved. Today, we also enable rental of cars for private use and the offer includes, among others, electric and hydrogen-powered cars whose use not only leads to elimination of pollution created by exhaust gases but also leads to purification of air. In recent years we have been successively modernizing our car fleet by replacing combustion engine-powered cars with low- and zero-emission vehicles. In 2022 electric and hydrogen cars accounted for as much as 6% of our car fleet. In 2022 our car fleet included 100 hydrogen cars, with further 50 on order.

BEST PRACTICE – HYDROGEN-POWERED CARS IN CAR SHARING SERVICE



Plus Flota, a car fleet management company which is a member of Polsat Plus Group, is the first in Europe to offer hydrogen cars as part of its Car-Sharing service.

Toyota Mirai hydrogen vehicles, which are available to Polsat Plus Group employees as part of the Car-Sharing service, combine innovative technology with stylish looks and dynamic performance. The vehicle is powered by hydrogen thanks to which water vapor is the only by-product of its operation. Moreover, thanks to the applied air purifying system it is not only the emission generated by Toyota Mirai that goes down to zero but the air is also purified when the car is driven, which protects our planet and offers better future.

Plus Flota means more than 2100 managed vehicles in over 50 companies. More than 70 vehicles are available in key Polsat Plus Group companies in the Car Sharing service. In 2021 14 Toyota Mirai cars were added to the fleet, thus joining the 12 electric vehicles already available in five Warsaw locations. Low-emission and zero-emission vehicles account for ca. 40% of the vehicles available in the car sharing system. Their introduction contributes to reduction of CO₂ emission, which is also supported by advanced analytical tools and telematics that are used to manage our car fleet.

Car fleet management in Polsat Plus Group means not only monitoring and geo-location of vehicles but it also includes effective analysis of fleet-related data, enabling conclusions to be drawn for making management decisions. On a monthly scale, the company realizes around 400 private and business car rental operations, translating to around 55 thousand kilometers driven. In 2021 installation of key watchers was our priority while in 2022 we extended the service to further locations and we also installed new chargers for electric vehicles.

[GRI 306-1]

Table 28. Place of waste water disposal (in cubic meters)

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
To subterranean waters	0	0	0	0	0
To surface waters (lakes, rivers, etc.)	0	0	0	0	0
To public utility companies	19 157	8 796	801	17 435	46 189
Total volume of waste water	19 157	8 796	801	17 435	46 189

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
To subterranean waters	0	0	0	0	0
To surface waters (lakes, rivers, etc.)	0	0	0	0	0
To municipal companies	12 379	9 175	825	17 592	39 971
Total volume of waste water	12 379	9 175	825	17 592	39 971

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

Waste and recycling

Due to the technology-related nature of our operations, electro-waste is an important area for us. At Cyfrowy Polsat, Polkomtel and Netia, that is in the companies which introduce big numbers of STB's, mobile phones, modems, routers, antennas and other devices to the market every year, we try to make sure that as much of that equipment as possible is recycled.

[GRI 306-2]

Table 29 a. Total weight of non-hazardous waste, depending on the adopted procedure (in tons)

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Recycling	13.6	912.0	47.1	148.4	1 121.1
Salvaging (including recovery of energy)	30.7	0	0	1.7	32.4
Other (including plastics, wood, construction waste, pharmaceuticals)	3.0	0	17.4	0	20.4
TOTAL	47.3	912.0	64.5	150.1	1 173.9

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Recycling	4.9	923.8	31.6	145.0	1 105.4
Salvaging (including recovery of energy)	0	0	0	0	0
Other (including plastics, wood, construction waste, pharmaceuticals)	107.1	0	22.2	15.2	144.6
TOTAL	112.0	923.8	53.8	160.2	1 249.9

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

Table 29 b. Total weight of hazardous waste, depending on the adopted procedure (in tons)

	2022				Total
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Recycling	0	0.7	0	7.3	8.0
Salvaging (including recovery of energy)	0	0	0	0	0
Other (including plastics, wood, construction waste, pharmaceuticals)	0.3	0	0	0	0.3
TOTAL	0.3	0.7	0	7.3	8.3

	2021				Total
	Polkomtel ¹	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group	
Recycling	0	0	0	17.6	17.6
Salvaging (including recovery of energy)	0	0	0	0	0
Other (including plastics, wood, construction waste, pharmaceuticals)	0	0	0	0	0
TOTAL	0	0	0	0	17.6

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

The decrease of the volume of all waste in 2022 at Polkomtel results from the end of civil works at Baletowa office complex.

Environmental impact of base transceiver stations

[GRI 413-2]

We listen carefully to the opinions from the public discussion regarding alleged harmful influence of mobile base transceiver stations. Relevant permits, required by Polish law, are secured for each of our base stations before it is put on-air. The permits include the ones related to environmental impact.



4 S for Society



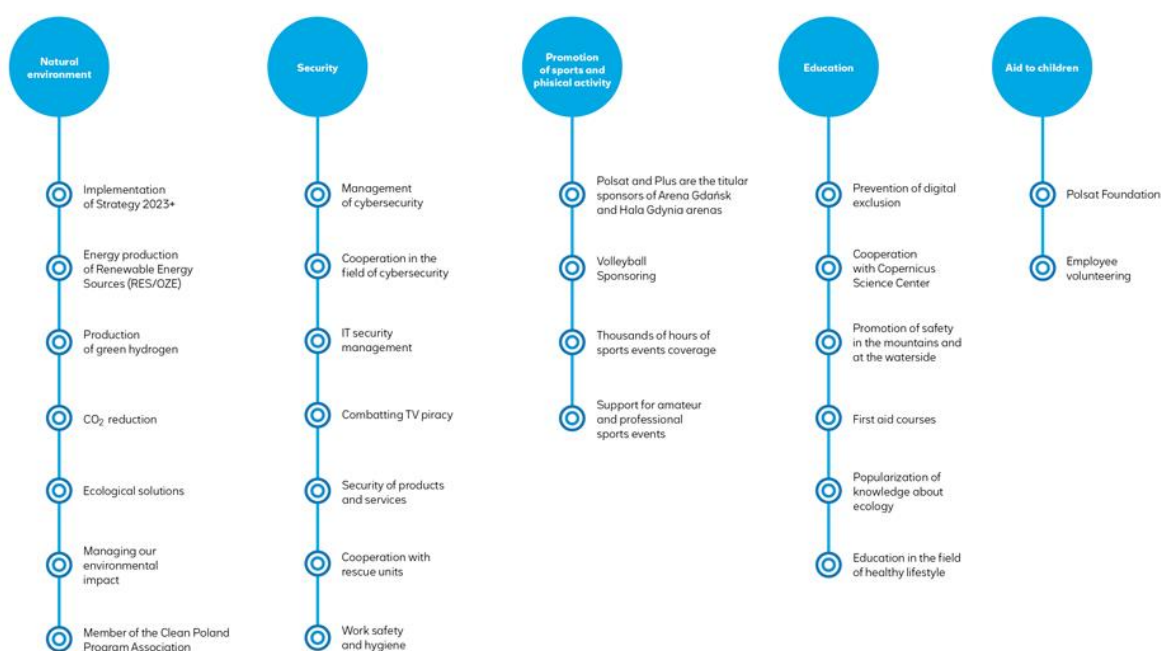
4. S for Society

4.1. Social mission of Polsat Plus Group

We pursue **our social mission** in the fields of **conservation of natural environment, safety and security, promotion of sports and physical activity** and education, with a particular focus on ecology and healthy lifestyle as well as **aid to children**.

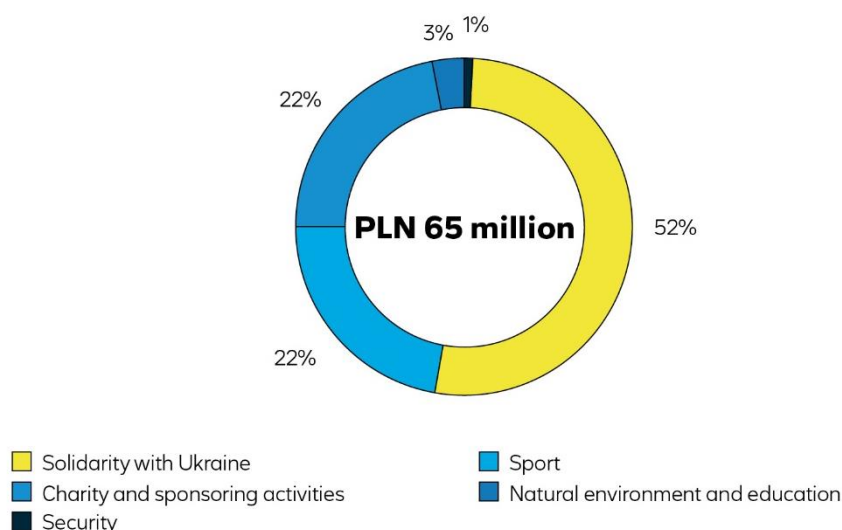
[GRI 103-1]

Figure 8. Corporate Social Responsibility in Polsat Plus Group



Polsat Plus Group's **sponsoring and charity activities** are aimed at providing actual aid to the society – in particular in crisis situations and to the wherever needed. Therefore, we react in a socially responsible way in the face of extraordinary events, important for our environment. The goal of our activities, which are consistent with the Group's social mission also includes **supporting development of Polish sports, assuring advanced tools for rescue units, educating**, among others, in such areas as ecology and conservation of natural environment, as well as, indirectly, **shaping of positive image of our organization: trustworthy brands, socially-committed companies, partners who are open to their customers' needs**. The activities that we indulge in are aligned with our Group's social mission which assumes exerting positive influence on our immediate environment – the society, the customers and viewers as well as the employees and natural environment, along with consistent building of our credibility in the eyes of our stakeholders.

Chart 3. Financial involvement of Polsat Plus Group in charity and sponsoring



Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key performance indicators]

>25 years of social engagement

Anniversary of Polsat Foundation

>25 years of sponsoring activities

25 years of Plus involvement in the development and promotion of the Polis volleyball
nearly 20 years of cooperation of Plus with the rescue organizations (GOPR, TOPR, MOPR, WOPR)

5 pillars of our social mission

Safety. Aid to children. Promotion of sports. Environment. Education

Solidarity with Ukraine

Our responsible approach was demonstrated recently by becoming involved in the struggle against corona virus and by showing our solidarity with Ukraine. Right from the early days of Russia's invasion of Ukraine we assured numerous free telecommunication services to refugees (including free prepaid starter kits, call packs and data bundles provided by Plus) as well as TV services (Ukrainian TV channels offered at no additional fee in Polsat Box, Netia and Polsat Box Go offers). In 2022 Polsat Plus Group **spent 65 million zloty** for sponsoring and charity activities, including **34 million zloty spent for "Solidarity with Ukraine" initiative**.

BEST PRACTICE – PLN 5 MILLION DONATED TO POLSAT FOUNDATION “FOR THE CHILDREN FROM UKRAINE” ACTION



Companies belonging to Zygmunt Solorz Group: Telewizja Polsat, Plus network, Polsat Box platform, Netia and ZE PAK joined an initiative of the Polsat Foundation - „For the Children from Ukraine”. At the beginning they contributed PLN 5 million as a part of the money collection carried out by the Polsat Foundation. Since the beginning of our operations it has tried to reach with its aid to wherever it is missing most. Therefore, in the current situation the Foundation decided to launch a dedicated bank account, thus giving an opportunity for any willing person to provide financial support.

Since the moment of Russia’s attack on Ukraine, intensification of work and increasing of network capacity and coverage have become the key priority for Plus technical services. Their goal was to enable communication for thousands of people working at the border, and most of all to enable smooth communication for Ukrainian refugees with their families which remained in the country.

More good practices for the society are also described in the further part of this Chapter (4.3. Exceptional customers, in the part *Availability – for everyone. Everywhere*).

We feel the climate

With every year, Polsat Plus Group is becoming increasingly green. It started from initiatives for the environment and today it is embarking on investments in green projects. **Production of clean energy** and green hydrogen, **energy efficiency**, ecologic products, or sustainable waste management– these are key areas of interest with respect to “green change”. Challenges of the changing world create new possibilities. Therefore activities for the climate are the first pillar of our social mission.

We undertake numerous ecological activities for sustainable development, but also for better and healthier future of Poles. Education – in particular ecological one – of the society is one of the pillars of our mission which we execute, among others, by being an active member of the Clean Poland Program Association (Stowarzyszenie Program Czysta Polska) or by conducting ambitious television and Internet programs with great outreach.

We share detailed information, dedicated indicators and numerous good practices for the climate (13th Sustainable Development Goal) in Chapter 3 E for education and our actions for natural environment, and in Chapter 1 Our strategy in a nutshell we describe the progress of the execution of Strategy 2023+, provide information about our ESG strategy and discuss our environmental goals along with long-term, measurable goals assigned to them which the Group will strive to achieve.

Care for safety

Safety is the DNA of our operations. That is why we are involved in the implementation of numerous projects, including the ones which address economic, strategic, social, employee-related, client-related, or environment-related issues. These projects are described in detail in the respective sections of the report discussing specific issues, including E (environmental), S (social) and G (governance-related) matters. Here we only discuss our strategic and long-term involvement in the area of safety and security.

We are particularly proud of our close cooperation with the rescue organizations which operate in the mountains and on the waterside. Plus mobile network supports the rescuers in their activities. The year 2022 marks **the 19th anniversary of cooperation with TOPR and WOPR mountain rescue** as well as **MOPR and WOPR water rescue units**, and this year we will celebrate the 20th anniversary of the cooperation.

Thanks to our technology we have been able to create an emergency-and-rescue system which helped save the lives and the health of many people in recent years.

Figure 9. Ratunek (Rescue) Application



Both, in the mountains as well as by the water victims are often unable to identify or describe their location. They may also not know whom or what number to call. That is why **Ratunek application** plays an important role in tourism, by substantially enhancing the safety of both, amateurs and professionals.

BEST PRACTICE – INTEGRATED RESCUE SYSTEM AND RATUNEK (RESCUE) APPLICATION



The Integrated Rescue System has been launched by Plus jointly with WOPR and MOPR lifeguards and GOPR and TOPR mountain rescuers. The two emergency phone numbers: **601 100 100 (waterside)** and **601 100 300 (mountains)** can be accessed from all mobile and fixed-line networks in Poland and they operate round-the-clock all-year-long.

The system monitors the most popular spots and watches over the safety of tourists while enabling efficient communication with the rescue units. A free Ratunek (Rescue) application complements the system. Caller-location feature is its key advantage which significantly reduces the search time (even to as little as 20 minutes). The application supports connection to the nearest rescue station and while the call to the rescue station is in progress, the application sends an SMS with the caller's location coordinates to the rescuers. In the most recently reported period, there were nearly 239 thousands devices with the installed Rescue application.

Promotion of sports

[GRI 203-1, GRI 203-2]

Promotion of sports is one of the social activities in which Polsat Plus Group is very much involved. Sports occupy a special place in the operations of **Plus and Netia network (sponsoring)** and of **TV Polsat (sports coverage)**. One of the goals of this involvement is to promote sports, volleyball in particular but other disciplines as well, while promoting physical activity, in the broad sense of the term, among the population as

a value in itself and as one of the most important elements of a healthy lifestyle and good functioning of the body.

This is the reason why we are so consistently involved in promoting sports and healthy lifestyle. In 2022 one of the key events in this area was signing of the agreement thanks to which our brands – Polsat and Plus – have become part of the name of Gdynia Arena stadium.

BEST PRACTICE – POLSAT AND PLUS AS TITULAR SPONSORS OF GDANSK ARENA AND GDYNIA ARENA



The key event of the year 2022 was signing of the agreement thanks to which our brands – Polsat and Plus – have become part of the name of Gdynia Arena stadium. It is a second sports facility sponsored by the Group in Gdańsk-Sopot-Gdynia area. Both stadiums (in Gdańsk and Gdynia) fit in with the Group's strategy aimed at ensuring for millions of Poles the possibilities of enjoying sports, music or major events live at the stadium as well as via the Internet and on TV.

Under the cooperation agreement extended in 2021, Polsat Plus Group became a partner of the Polish Volleyball League. Plus operator has become a titular sponsor of the men's league – PlusLiga and a strategic sponsor of the women's Tauron League. Telewizja Polsat has acquired for its viewers the rights to show the matches of both leagues until 2028. In 2022, an agreement with the Polish Volleyball Association was also extended for another 4 years.

During the 25 years of cooperation all of Poland's national teams, both men's and women's (senior, junior, cadet teams), won as many as a total of 91 medals at various tournaments, including 35 gold, 27 silver and 29 bronze medals. Plus, as a sponsor, participated in the organization of major volleyball tournaments in Poland: four FIVB World League Finals, two women's European Championship tournaments and three men's European Championship tournaments as well as two men's World Championship tournaments and women's World Championship tournaments.

BEST PRACTICE – DEVELOPMENT AND PROMOTION OF POLISH VOLLEYBALL



Polsat Plus Group's involvement in the development and promotion of Polish volleyball is not only restricted to sponsoring by Plus network for over 25 years now. It also includes support from TV Polsat which has been broadcasting all major volleyball matches – from Polish league matches, through European cups to national team's matches. Thanks to the exposure that it has in TV, volleyball has made a major quality improvement in Poland, with new courts and training facilities being constructed, new sponsors attracted to this sport, the numbers of spectators growing and world volleyball stars coming to play in the Polish volleyball league.

Building a positive image of volleyball in Poland and making this discipline a new Polish national sport, with matches attended by whole families, is a great success. Volleyball is seen as a safe sport, associated with great fun and entertainment, on the one hand, and with international success, on the other. A vast majority of Poles associate the Plus and Polsat brands with volleyball and the successes of our teams, with Plus and volleyball being virtually a synonym, which is of great value for the whole Polsat Plus Group.

In 2022, in response to the international situation, the FIVB Men's World Championship were taken away from Russia and awarded to Poland and Slovenia. Telewizja Polsat has become an official broadcaster of the competition taking place in Poland and Slovenia. Live broadcast of 52 matches was available in Polsat Sport, Polsat Sport Extra, Polsat Sport News channels, as well as online in Polsat Box Go streaming service. The Women's World Championship was the second sports event of this rank serviced by Telewizja Polsat. Under the agreement signed in the summer of 2022, Telewizja Polsat guaranteed to the Polish fans the access to all most important volleyball events until 2032. Apart from the World Championships, European Championships or the League of Nations, the fans will find in the channels of the same broadcaster also matches of PlusLiga, Tauron Liga, Men's and Women's Champions League or Men's and Women's Club

World Championships, as well as numerous beach volleyball tournaments. Telewizja Polsat promoted this record-breaking agreement with a special video spot, with the Polish arrangement of the international John Newman's hit "Love Me Again" as the leitmotiv of the spot.

In September 2022 also Netia started its adventure with sponsoring of team sports. The chosen discipline is basketball which is one of the most exciting and dynamic sports disciplines. What is more, in our daily activities we often share the same values as successful basketball teams.

BEST PRACTICE – SPONSORING OF BASKETBALL



Netia has become one of the sponsors of the basketball team Suzuki Arka Gdynia. Logo of the operator appeared, among others, on the court of the team's home arena (Polsat Puls Arena Gdynia) and on the players' outfits during the matches of the Polish basketball league in the season 2022/2023. The basketball team, which is currently playing under the name of Suzuki Arka Gdynia was established in 1995 as a third-division team. The team needed just two years to get promotion to the first division – Polish Extraleague, and in the season 2000/2001 it won the first Polish Cup. In 2003 the team was a finalist of the FIBA Champions Cup, and in the season 2003/2004 the team qualified to the quarterfinals of ULEB Cup and won its first Polish championship, repeating this success 9 times in a row.

In the European Volleyball Champions League the team qualified four times to the best sixteen teams of this competition (the so-called Top 16), and once managed to qualify to the Top 8, which was a historical achievement in the Polish basketball.

Variety, reach and unique sport content are also advantages of Interia Sport. This strengths are emphasized by the campaign "We live sports". The main line of communication are exclusive materials which the service ensured for the fans, including short videos recapping Champions League UEFA or Spanish LaLiga Santander matches, live show "Studio Ekstraklasa" and reports from the biggest events across the world.

BEST PRACTICE – "WE LIVE SPORTS" CAMPAIGN



A new slogan "We live sports" reflects on passion, excitement and atmosphere of full involvement with which the editorial team of Interia Sport reports most important sports events in Poland and across the world. Journalists of the service understand well the needs of fans, because they are fans themselves. They share successes and failures of "White and Reds", favorite sportsmen and teams.

Interia Sport provides to its users video materials from the most exciting events. The service, which belongs to Polsat Plus Group, has the exclusive Internet usage rights for the content including, among others, UEFA Champions League matches. The cooperation with Eleven Sports also provided Interia Sport with access to short video highlights of the Spanish LaLiga Santander matches, where Robert Lewandowski scores, French Ligue 1 and Italian Serie A matches, with the participation of among others, Arkadiusz Milik, Wojciech Szczesny or Krzysztof Piątek. Every Monday, after the end of a given match day of the Polish football league - BP Ekstraklasa, the live show "Studio Ekstraklasa" is broadcasted.

Interia service is being developed in terms of technology and user experience. The improvements introduced to the service include a better mechanism of live broadcasts, a new appearance of results tables and schedules and state-of-the-art graphic solutions.

More details can be found in the further part of the Chapter 4.3. Exceptional customers (a dedicated fragment: "Best sport").

Education

We have provided **social education** for years, especially since it is important pillar for our environment. Activities in this area are executed through:

- Polsat Foundation's mission (aid to ill children and their families as well as educating the society about health prevention and protection and rare diseases),
- actions and initiatives of the Polsat Foundation related to health challenges (e.g. "Verano for children", that is a strategic project included in the activities of the Polsat Plus Group and Clean Poland Program Association with respect to the fight against smog and improvement of quality of children's life) or familiarizing the society with rare diseases (e.g. launching the Polsat Foundation's Center for Rare Diseases),
- tackling important topics of specialized medicine in a program piloted by the Polsat Foundation called "#We are for children" („#JesteśmyDlaDzieci”) which is aired in Polsat News channel,
- presence of the representatives of the Foundation and medical experts in various Polsat programs (including "Nowy dzień", "Wydarzenia") providing commentary regarding current important topics concerning the health of Poles (including the topic of coronavirus, smog or rare diseases),
- mission of the Clean Poland Program Association,
- promoting knowledge about ecology and promotion of pro-environmental attitudes,
- news programs about natural environment in Poland, special articles in Zielona.Interia.pl service and on Polsatnews.pl portal,
- counteracting digital exclusion, among others through development and promotion modern Internet access technologies,
- permanent cooperation with the Copernicus Science Centre,
- education about safety in the mountains and at the water during summer and winter holidays,
- promotion of emergency phone numbers in the mountains and at the water and encouraging people to use "Ratunek" application
- first-aid workshops
- charity actions supporting the development of disabled children under employee volunteering,
- transfer of knowledge and sharing experience between employees under big projects conducted in selected companies of the Polsat Plus Group.

Plus, who focuses on education, modernity and innovative content, **has cooperated with the Copernicus Science Center**, that is one of the most modern institutions in Europe which combines the popularization of science and culture, practically since the moment of its opening in 2010.

BEST PRACTICE – 12 YEARS OF COOPERATION WITH THE COPERNICUS SCIENCE CENTRE



Digital services offered by our companies are available nationwide and can be used by practically every inhabitant of Poland. The extensive coverage of our network enables us to indulge in actions which popularize new technologies as well as support innovation and education. The Copernicus Science Centre is an example of this exceptional combination of the world of science and latest technologies, providing information on scientific and technological developments while using the latest technological solutions.

For over ten years now, that is since the very beginning of its activity, **Plus** has been the **Supporting Partner** of this most modern institution in Europe which combines the popularization of science and culture. Plus, always engaged in new, innovative solutions, assures **access to free Wi-Fi** for visitors – both in the building and on-site in the Discovery Park.

Aid to children

Aid to children is yet another pillar of our social mission. Our goals in this area are mainly accomplished through **Polsat Foundation** and **employee volunteering initiatives**.

Polsat Foundation

For more than **26 years** now, in line with its motto; “**We are here to save the health and life of children,**” **Polsat Foundation** has been working continuously to improve the well-being of the youngest patients in Poland.

[GRI 203-1, GRI 203-2], [UoR – Key Performance Indicators]

During 26 years (Key figures):

<p>Aid provided to nearly 42 thousand children</p>	<p>Support for over 2 681 institutions: hospitals and health centers, as well as schools, kindergartens and orphanages</p>
<p>More than PLN 283 million allocated for financing statutory goals</p>	<p>Over PLN 25 million collected from the St. Nicholas Day Commercial Block</p>
<p>Over PLN 36.5 million received as donations of 1.5% of Personal Income Tax</p>	

During **26 years** of its activities, **Polsat Foundation** embarked upon numerous initiatives having one goal – providing aid to children and their parents. Such actions as “Podaruj Dzieciom Słońce” (Give Some Sun to Children) and “Podziel się Posiłkiem” (“Share Your Meal”) have gained long-lasting support of Polish society. From the very beginning of its operations, the Foundation was also involved in some pioneer projects, including introduction in Poland the Program of Liver Transplants from Related Donors as well as state-of-the-art methods of in-womb spine bifida treatment using fetoscopic surgery.

BEST PRACTICE – 26 YEARS OF POLSAT FOUNDATION



Helping children is one of the pillars of the corporate social responsibility mission of Polsat Plus Group. The Group pursues this goal in various ways, also through the activities of Polsat Foundation. For 26 years now Polsat Foundation has made continuous efforts to improve the well-being of the youngest patients in Poland, while being faithful to its motto: "We are here to save the health and life of children".



The Foundation was established by Zygmunt Solorz and TV Polsat – the first commercial TV station in Poland to become involved in charity. Since the very beginning of its activity the Foundation has been guided by the slogan: "We are here for the children." The Foundation donated more than PLN 283 million to aiding children, it helped 42 thousand little patients and provided financial support to more than 2681 institutions, including hospitals, medical centers as well as schools, kindergartens and foster care homes.

The Foundation's present activities also fall within the framework of **numerous ecological initiatives and actions**, including the fight against smog and its consequences through the "Clean Poland" Program Association established in 2019. Therefore, Polsat Foundation launched a unique project of respiratory rehabilitation for children. Already the first months of the project "Verano for Children" fully confirmed the validity of rehabilitation in the assumed shape, thus fitting in with the modern pulmonary rehabilitation, based on the rules of Evidence-Based Medicine. Each rehabilitation stay has a positive impact not only on the child's body, but also on its psyche, which simultaneously gives a moment of respite for children's guardians.

BEST PRACTICE – VERANO DLA DZIECI (VERANO FOR CHILDREN)



"Verano for Children" is a long-term, innovative project which strategically fits in with the activities of Polsat Plus Group and the Clean Poland Program Association in the area of fight against smog and improvement of the quality of living for children. As part of this program, Polsat Foundation, working together with "Verano" Health and Relaxation Center from Kołobrzeg, organized a series of 11 rehabilitation stays in the years 2021-2022 (2022: 7 rehabilitation stays), focusing on treating chronic upper and lower respiratory tract diseases as well as cystic fibrosis among children. A total of 130 children from Silesian and Lesser Poland Provinces, each accompanied by a guardian, underwent the treatment in 2021.



One of the floors of the Verano Center was fully renovated for the needs of this project. The facility has been equipped with professional equipment, holding proper type approvals, which enabled comprehensive respiratory tract rehabilitation. The project included building a room for individual and group exercises and a surgery.

A child with cystic fibrosis took part in each rehabilitation stay. Cystic fibrosis is not visible at first glance, but this is most prevalent, chronic, multi-organ genetic diseases which bears the risk of social exclusion of children. People with cystic fibrosis, due to the risk of lungs cross-infections must avoid contact with each other. There is no such risk during contacts with children suffering from other diseases, therefore during each stay one child with cystic fibrosis may take part in the pulmonary rehabilitation in Kołobrzeg.

Polsat Foundation tried to reach with its aid to wherever it is missing most. Together with Polsat Plus Group, since the first days of Russia's invasion of Ukraine, the Foundation joined the aid to the weakest victims of war. In the current situation related to the Russia's invasion of Ukraine, "Polsat Foundation for the Children from Ukraine" project was launched.

BEST PRACTICE– POLSAT FOUNDATION “FOR THE CHILDREN FROM UKRAINE”



The companies from Zygmunt Solorz's Group, including Telewizja Polsat, Plus mobile network, Polsat Box platform, Netia and ZE PAK have joined the initiative Polsat Foundation “For the Children from Ukraine”. They donated 5 million zloty from the fundraising action which is still continued by Polsat Foundation.

Under this initiative, the to-date support was provided, among others to:

- Conference and Training Center OSSA – for treatment of children, lease of warehouse space and donations in-kind provided to children and their guardians from Ukraine staying in the center,
- Janusz Korczak's Independent Public Rehabilitation Sanatorium in Krasnobród – for the purchase of rehabilitation equipment, beds, mattresses, quilts, blankets, pillows, beddings, sheets for the patients from Ukraine staying in the Sanatorium,
- Roman catholic parish and Elevation of Holy Cross Sanctuary, Berezhdivtsi (Stryi Raion) – for the purchase of mattresses for refugees staying in the parish,
- Gesher Culture Association – for the purchase of tents with lighting and heater which were put up on the Ukrainian side of the border,
- Szafir Center in Moryń – subsidizing the purchase of food and medical treatment of refugees from Ukraine staying in the facility,
- Children Hospital in Zaporozhye (in the south-eastern part of the Ukraine) – for the purchase of equipment for treatment of wounds, including V.A.C therapeutic system (negative pressure therapy) and special dressings required for treatment,
- Ministry of Health of Ukraine – for the purchase of CTG equipment which was donated to maternity care hospitals in Ukraine,
- “All children are ours” Association from Olszyna – funding of rehabilitation stays for children from Ukraine,
- Hearing Physiology and Pathology Institute in Kajetany – for the purchase of a cochlear implant for a child from Ukraine and for the stay of 10 children from Ukraine at the rehabilitation treatment.

[GRI 203-1, GRI 203-2]

Support for those who are most in need is the superior goal of the Foundation. An illness of a child is for many Polish families not only an emotional drama but also a drama in the financial dimension. Specialized treatment, latest pharmaceuticals, or complex operations mean costs which often exceed the parents' financial capabilities, while financing by the state healthcare system is for many reasons insufficient. For that reason the Foundation has created a system of quick and effective response to requests for aid. Information received from parents is verified and then their applications are reviewed according to strictly defined criteria.

In 2022 Polsat Foundation:

- helped 2327 children,
- the Foundation supported 28 healthcare establishments.

Key events in 2022:

- renovation of the Children's Surgery Ward of the Children's Memorial Health Institute,
- starting the renovation of the Maternity Ward (delivery suite) in the County Health Center in Otwock,
- continuation of "Verano dla dzieci" ("Verano for Children") project – rehabilitation stays for the children suffering from pulmonary diseases as well for the children with cystic fibrosis from Silesian and Lesser Poland Provinces,
- 19th edition of the St. Nicholas Day Advertising Block,
- completing the renovation in Rybicki Provincial Polyclinic Hospital in Skierniewice,
- helping together – Bieg z Radością z Toyotą (Toyota Joy Run) running event for treatment and rehabilitation of the 3-year old Marysia,
- Wielka Draka dla Dzieciaka (Lots of Noise for Kids), i.e. the biggest charity action organized by Polish students at the Wrocław University of Economics and Business for a 6 year-old Olek with Down Syndrome.

BEST PRACTICE – RENOVATION OF CHILDREN'S WARDS IN HOSPITALS



It has already become a tradition that once a year Polsat Foundation gets involved in the renovation of a children's ward in the so called "little homeland". Therefore, since 29 May 2022 the Provincial Polyclinic Hospital in Skierniewice on 800 m² has a new 20-bed Children's Ward, with bathrooms in the patients rooms. It was the first thorough renovation of the Children's Ward since over 20 years.

The renovation of the Children's Surgery Ward of the Children's Memorial Health Institute was officially completed on 5 October 2022. The Foundation contributed over PLN 1 million for the renovation of the ward which has not been renovated for nearly 10 years. Under the repair works all bathrooms were renovated, all patient rooms, corridors and treatment rooms were painted, fire-protection doors leading to the new elevators were replaced and wall and floor covering was installed in patient and treatment rooms.

As part of its activities related to aid provided to individual patients, Polsat Foundation finances:

- individual medical equipment,
- assistive devices,
- orthopedic devices,
- specialized rehab, drugs, creams and dressings,
- operations which, in exceptional cases, are performed in private clinics in Poland and abroad.

Repair works and adaptations of medical institutions account for a significant part of Polsat Foundation's spending. Since the beginning of its operations the Foundation has been providing financial support to medical institutions and health centers which offer treatment, rehab and therapy for children.

Biggest projects (2015-2022):

- Renovation of the Children's Ward in the Provincial Polyclinic Hospital in Skierniewice,
- Renovation of the Children's Otolaryngology Ward at the Provincial Specialist Hospital no. 3 in Rybnik, where a salt grotto was also created,
- Renovation of the Obstetrics and Neonatology Department at the hospital in Lubartów,
- Repairs and modernization of the Polsat Foundation's Pomeranian Center of Laser Therapy – the biggest center of this type in Poland,
- Renovation of the Pediatric Ward in the County Health Center in Otwock,
- Expansion of the Department of Neonatology, Pathology and Neonatal Intensive Care in the Children's Memorial Health Institute – creation of special rooms for mothers staying with children – it is the biggest establishment of this type in Poland,
- Renovation of the Neurology and Epileptology Department in the Children's Memorial Health Institute,
- Construction and equipping of the Polsat Foundation's Center for Rare Diseases at Children's Memorial Health Institute in Warsaw.

"#Jesteśmy dla dzieci" (We are for children) campaign is the most recognizable project of Polsat Foundation. The goal of the campaign is to collect money for treatment and rehabilitation of the children who are under the care of Polsat Foundation. In special TV spots the children taken care of by the foundation – the heroes of "Jesteśmy dla dzieci" campaign – appeal for aid not only for themselves but also for other ill children. Since the autumn of 2019 the Foundation has been running a pilot TV program called #JesteśmyDlaDzieci (#WeAreForChildren), which is broadcasted in Polsat News TV channel. The program reaches millions of viewers of Polsat, Polsat Box, Polsat Box Go and Polsat Go as well as the users of Polsatnews.pl and Interia.pl.

As part of its activities, Polsat Foundation has been providing financial support for medical units and centers all over Poland. Up to date our aid reached 2681 units, including hospitals and medical centers involved in treatment, rehab and therapy of children, as well as schools, kindergartens and orphanages. During the 26 years of its activity Polsat Foundation donated over PLN 1 million to support hospices. So far 42 thousand children needing treatment have received help.

The Foundation's activities have for many years been also supported by Telewizja Polsat, the actors and the producers of the Telewizja Polsat's series, the anchors and the journalists of "Wydarzenia" (the main news program of Polsat), as well as the journalists working for Polsat News and Polsat Sport channels. "Wydarzenia" news program shows materials regarding Polsat Foundation's important activities. The Foundation's representatives are also the guests of "Nowy Dzień" (The New Day) program while the Foundation itself is the patron of **"#JesteśmyDlaDzieci" (#WeAreForChildren) program.**

BEST PRACTICE – "JESTEŚMY DLA DZIECI" (WE ARE FOR THE CHILDREN) PROGRAM



„#JesteśmyDlaDzieci” is a TV show which appears in Polsat News channel every Sunday at 1.30 p.m. It presents stories of children suffering from various diseases, birth defects as well as other serious illnesses and problems. The viewers can see how these children, as well as their parents or guardians, have to struggle daily for recovery from illness or to save their lives.

The TV show also includes interviews and discussions with invited guests – medical experts who explain the presented cases to viewers. The program also presents the achievements of Polsat Foundation, including renovated hospital wards, money collections for the purchase of specialized equipment as well as the help that the Foundation provides in treatment and rehabilitation of ill children.

In 2022, 52 episodes were aired. Polsat Foundation gives strength to ill children and their parents. Their smile and emotions are the best reward. With this in mind, on the occasion of the 25th anniversary of Polsat Foundation a series of “We are for children” programs was created. In these programs in which we fulfilled the dreams of the children under the care of Polsat Foundation. This series was also continued in 2022 and we fulfilled the dreams of Kacper, Apolonia, Bruno and Radek.

In 2022, the host of the “We are for children” program, Bartosz Kwiatek, was nominated in the “Health” category of the **“Charity Stars” competition**. It is the only undertaking in Poland in which social involvement of people known in the world of culture, entertainment, media, film, sports and Internet is rewarded.

BEST PRACTICE – BARTOSZ KWIATEK A FINALIST OF THE “CHARITY STARS” COMPETITION

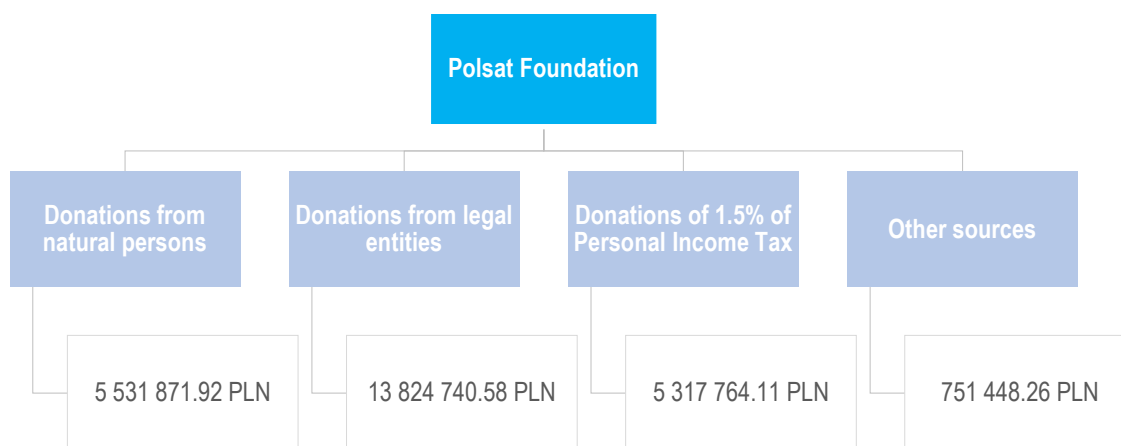


Bartosz Kwiatek – a journalist of Polsat News, host of the “#JesteśmyDlaDzieci” (#WeAreForChildren) program was nominated in the “Health” category. Since more than 10 years he has supported the activities of the Polsat Foundation, addressing topics related the health of the youngest ones. He talks with guests, medical experts who provide viewers with the latest information related to the cases presented in the reports. The program also presents the achievements of the Polsat Foundation, among others renovations of hospital wards, fund-raising actions for the purchase of professional equipment and the aid related to treatment and rehabilitation of ill children.

In August 2021, Bartosz Kwiatek got involved in the national educational campaign about spinal muscular atrophy of the SMA Foundation and Polsat Foundation under the patronage of the Polish Society of Child Neurologists, organized as a part of the action: “August is the month of knowledge about SMA”. Each year, he takes part in the actions for the Polsat Foundation, including in the St. Nicholas Day Commercial Block, 1.5% campaign or meetings with children during shooting of programs.

All of Polsat Foundation’s activities are possible thanks to the support it receives from donors. The Foundation reaches private individuals and sponsors through Telewizja Polsat which for many years has been appealing to its viewers for support for the foundation. Without Telewizja Polsat Foundation would not be so effective and would not have nationwide reach.

Figure 10. Financing of Polsat Foundation in 2022.



For 19 years now, Telewizja Polsat and Polsat Media Biuro Reklamy advertising bureau have been organizing **Mikołajkowy Blok Reklamowy (St. Nicholas Day commercial block)**. Every 6 December millions of Poles switch to Polsat channel at 6.45 p.m. to help ill children in this simple manner. The revenue from the St. Nicholas Day Commercial Block, calculated on the basis of audience size, is donated to the treatment and rehabilitation of the children who are under the care of Polsat Foundation.

BEST PRACTICE – ST. NICHOLAS DAY COMMERCIAL BLOCK



The 19th St. Nicholas Day Commercial Break was watched by 4.2 million viewers (the number was calculated on the basis of Nielsen Media data as interpreted by Telewizja Polsat Sp. z o.o.), thanks to whom more than PLN 1.7 million was collected to help ill children. The amount was by nearly PLN 145 thousand higher than a year earlier. The amount was donated in full to the treatment and rehabilitation of children.

26 advertisers and 4.2 million viewers, including customers, viewers and employees of Polsat Plus Group were attracted to the St. Nicholas Day Commercial Block. The spots encouraging viewers to tune in to the St. Nicholas Day Commercial Block were being shown in TV Polsat starting November 22. Piotr Gąsowski appeared as Santa Claus. The campaign also included short spots featuring respected journalists and known artists who support Polsat Foundation, including Dorota Gawryluk, Jarosław Gugala, Jerzy Milewski. The recorded spots also included children who are taken care of by the Foundation: Lenka and Kacperek. Up to date the Foundation provided its aid to nearly 42 000 small patients and financial support to nearly 2700 establishments: hospitals and medical centers as well as schools, kindergartens and foster homes all over Poland. The Foundation spent more than PLN 280 million to finance its statutory goals.

[GRI 203-1, GRI 203-2]

Donation of **1.5% of Personal Income Tax** is also an important part of the Foundation's income. For years in the campaigns broadcasted in its channels, TV Polsat has been encouraging viewers to support the Foundation when filling in their annual tax return forms. Up to date the Foundation has collected nearly 36.5 million zloty this way thanks to the generosity of the taxpayers. The entire amount was allocated to the treatment and rehabilitation of children in Poland.

Every year the Foundation's budget is also injected with the money coming from donors who include the biggest companies operating in Poland.

Table 30. Donations for Polsat Foundation from key donors in 2022.

Donations for Polsat Foundation		
1.	Telewizja Polsat Sp. z o.o.	4 211 734.45 PLN
2.	Polkomel Sp. z o.o.	1 573 565.12 PLN
3.	Cyfrowy Polsat S.A.	1 570 173.99 PLN
4.	Netia S.A.	1 250 000.00 PLN
5.	Asseco Poland S.A.	1 000 000.00 PLN
6.	ZE PAK S.A.	1 000 000.00 PLN
7.	Procter and Gamble Polska Sp. z o.o.	619 238.74 PLN
8.	Polsat Media Biuro Reklamy Sp. z o.o. s.k.	503 670.53 PLN
9.	Samsung Electronics Polska Sp. z o.o.	259 100.00 PLN
10.	LG Electronics Polska Sp. z o.o.	185 910.00 PLN

Employee volunteering

Though employee volunteering in Polsat Plus Group is not covered by any formalized procedures, **our employees have for years been keen to help others**. We cooperate closely in this area with **Polsat Foundation and Polki Mogą Wszystko Foundation** (formerly Przyjaciółka Foundation).

[GRI 203-1, GRI 203-2]

In 2022 our employees and associates participated in several **charity actions**.

BEST PRACTICE – THE CHILDREN'S DAY FOR SMALL PATIENTS IN HOSPITALS AND FOR CHILDREN FROM UKRAINE



It has been for the fourth time now that Polsat Media staff, dressed up as superheroes and characters from popular fairy tales and films, visited children in hospitals across Poland presenting to them gifts on the occasion of the Children's Day. The action is organized by Polsat Foundation.

The action was also joined by stars and celebrities known from Polsat, including Stefano Terrazzino, Krzysztof Wieszczek, Adam Adamonis, as well as Magdalena Karwacka and Igor Łubkowski. The gifts were delivered to, among others, County Health Center and Maria Konopnicka's Special Educational Center in Otwock, Prof. J. Bogdanowicz Children's Hospital and Józef Polikarp Brudziński Children's Clinical Hospital. The gifts were also delivered to medical facilities in Łódź, Rybnik, Lubartów and Skierniewice.

This year the action also reached the Conference and Training Center in Ossa, where the children from Ukraine found shelter already in the first days of war (among others from Odessa, Kiev, Kharkiv). Under this initiative we organized a picnic with attractions, and the key event was an online meeting with President Volodymyr Zelensky.

Part of the initiative was communicated under the joint motto: **"December with volunteering"**. Under this event, the employees had a chance to join the blood collection, play a role of Saint Claus helpers, select a unique decoration and add a contributed during the Christmas market or contribute the feed for animals in need.

BEST PRACTICE – SANTA CLAUS QUIRER



At the turn of November 2022, for the thirteenth time the employees of Cyfrowy Polsat, Polkomtel and Netia played the roles of Santa Claus's elves. The purpose of the action was to fulfill the wishes and the dreams of the children who face poverty, their parents' alcohol problems and unemployment, lack of acceptance at school as well as learning difficulties

During over 13 years of the action we helped nearly 1800 children, from community centers from various parts of the country, witness the magic of TV. More than 300 volunteers took part in the action in 2022. They responded to 100 letters with children's dreams (in 2021 the number of such letters was 132) and provided care to children from two community centers (Dom Uchodźcy in Warsaw, Bezpieczna Przystań in Warsaw and community center in Olecko).

BEST PRACTICE – DIY CHRISTMAS WORKSHOP



In December 2022 we once again invited our employees to take part in the DIY Christmas Workshop, with the invitations being sent to the employees of Cyfrowy Polsat, Polkomtel and Netia. The event's goal was to keep up the Christmas spirit and to support a special child who is cared for by Polsat Foundation, namely the 2,5-year-old Mikołaj and 4-year-old Filip. Both boys suffer from a rare Pelizaeus-Merzbacher genetic disease which results, among others, in deterioration of cognitive functions, weak muscle tone and respiratory problems. Therapy of Pelizaeus-Merzbacher disease is multi-directional. Patients with this condition require a neurological, physiotherapeutic, orthopedic, pulmonary and gastroenterological care.

Thanks to voluntary donations we collected over PLN 7 thousand. The entire amount was donated for the boy's treatment and rehabilitation.

There is yet one more form of aid that we not only communicate every year but in which we are involved. It is the donation of **1.5% of tax for the treatment and rehabilitation of the children cared for Polsat Foundation as well as by other foundations which take care of our employees or their children.**

While keeping in mind the disabled children of our employees, we also prepare some surprise gifts for them, containing teaching aids (the gift packs contain such things as pencil cases, crayons, worksheets, notebooks, drawing pads, etc.).

4.2. Success thanks to people

Polsat Plus Group is the leader of the media and telecommunications market. **We owe our success** not only to the broad offer of services, products and TV content, state-of-the-art television studios, new IPTV or OTT set-top boxes, transmitters, frequencies or licenses, but most of all **to the involvement of our employees**. Shaping the culture of cooperation while pursuing common goals is extremely important to us.

We would like our Group to be a good and friendly place of work, therefore we take care to ensure transfer of knowledge and flow of good practices between our companies as well as attractive work conditions and attractive fringe benefits.

Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key Performance Indicators]

5 995	
I number of employees working for the four biggest Polsat Plus Group companies, out of which ¹	
42.5% are women	57.5% are men
56% have university degrees	
2 451 number of employees of Polkomtel	940 number of employees of Cyfrowy Polsat
1 772 number of employees of Netia Capital Group	832 number of employees of Telewizja Polsat
11.02% staff turnover ratio ²	9.5 average number of years worked by our staff in the four biggest companies
>150 number of internships and apprenticeships (in the Group's four biggest companies)	
ca. 21.8 average number of training hours in the Group's four biggest companies	93.3% full-time employment rate in the Group's four biggest companies

¹Status as at the end of 2022, expressed in full-time equivalents, excluding workers who did not perform work in the reporting period due to long-term absences.

²Blended staff turnover ratio for the four main companies of the Group in 2022.

Our culture of work

We are aware of the value of our **employees' experience**. Only highly qualified staff is able to ensure the highest quality of our services. **Experts in various areas and with unique skills work for us**, including for instance masters of fine arts in cinematography or organization of advanced television production (at Telewizja Polsat), top IT professionals and programmers, striving to create the best offer of

telecommunications services for individual and business customers (at Polkomtel and Netia) or practitioners of the online video market, web and application designers or professional constructors (at Cyfrowy Polsat).

Over 56% of our employees have a university degree. Job tenure is the best confirmation of the strong identification with our Group and satisfaction with work. At the end of 2022 the tenure in the Group's main companies, i.e. Cyfrowy Polsat, Polkomtel, Telewizja Polsat and Netia was 9.5 years on average (2021: 9.4 years).

[GRI 102-8]

Table 31. Total number of employees, broken down into sex and tenure

2022													
	Polkomtel		Total	Cyfrowy Polsat		Total	Telewizja Polsat		Total	Netia Capital Group		Total	Total GPP
	W	M		W	M		W	M		W	M		
Employees with fixed-term contracts	5.0% (53)	5.7% (79)	132	8.0% (40)	5.3% (23)	63	31.9% (99)	18.4% (96)	195	16.4% (110)	6.0% (66)	176	566
Employees with contracts for indefinite time	95.0% (1012)	94.3% (1307)		92.0% (463)	94.7% (414)		877	68.1% (211)		81.6% (426)	637		
Total	1 065	1 386	2 451	503	437	940	310	522	832	669	1 103	1 772	5 995

2021													
	Polkomtel		Total	Cyfrowy Polsat		Total	TV Polsat		Total	Netia Capital Group		Total	Total GPP
	W	M		W	M		W	M		W	M		
Employees with fixed-term contracts	5.3% (57)	4.8% (66)	123	6.7% (29)	5.8% (25)	54	28.5% (78)	16.0% (79)	157	13.5% (89)	4.3% (49)	138	472
Employees with contracts for indefinite time	94.7% (1023)	95.2% (1319)		93.3% (407)	94.2% (403)		810	71.5% (196)		84.0% (413)	609		
Total	1 080	1 385	2 465	436	428	864	274	492	766	659	1 128	1 787	5 882

Table 32. Number of employees broken down into employment type (full-time vs. part-time)

	2022												Total GKCP
	Polkomtel		Total	Cyfrowy Polsat		Total	Telewizja Polsat		Total	Netia Capital Group		Total	
	W	M		W	M		W	M		W	M		
Full-time	91.0% (969)	93.6% (1297)	2 266	80.9% (407)	81.7% (357)	764	98.1% (304)	98.7% (515)	819	98.1% (656)	98.5% (1086)	1 742	5 591
Part-time	9.0% (96)	6.4% (89)	185	19.1% (96)	18.3% (80)	176	1.9% (6)	1.3% (7)	13	1.9% (13)	1.5% (17)	30	404
Total	1 065	1 386	2 451	503	437	940	310	522	832	669	1 103	1 772	5 995

2021													
	Polkomtel		Total	Cyfrowy Polsat		Total	TV Polsat		Total	Netia Capital Group		Total	Total GPP
	W	M		W	M		W	M		W	M		
Full-time	92.9% (1003)	93.6% (1297)	2 300	80.0% (349)	81.5% (349)	698	97.4% (267)	98.4% (484)	751	97.3% (641)	98.6% (1 112)	1 753	5 502
Part-time	7.1% (77)	6.4% (88)	165	20.0% (87)	18.5% (79)	166	2.6% (7)	1.6% (8)	15	2.7% (18)	1.4% (16)	34	380
Suma	1 080	1 385	2 465	436	428	864	274	492	766	659	1 128	1 787	5 882

[GRI 102-48]

In the Sustainability Report for 2021 there was a clerical error regarding the number of men employed full-time in Polkomtel. The provided number was 129, whereas the correct number is 1297.

[GRI 401-1]

Table 33. Staff turnover ratio¹

2022				
	Polkomtel	Cyfrowy Polsat	Telewizja Polsat	Netia Capital Group
Women	12.5%	11.3%	8.1%	11.2%
Men	11.8%	14.2%	2.3%	11.8%
Total	12.3%	12.6%	4.4%	11.5%

2021				
	Polkomtel	Cyfrowy Polsat	TV Polsat	Netia Capital Group
Women	10.1%	6.8%	4.9%	15.0%
Men	11.2%	9.6%	3.1%	11.0%
Total	10.7%	8.1%	3.7%	12.0%

¹ After eliminating migration of employees between the Capital Group's companies.

Staff turnover ratio at the level of Polsat Plus Group in 2022 remains at the level of ca. 11% (2022: 11.02%, 2021: 11.1%). The increased staff turnover ratio was observed for most of companies on our labour market. The lowest staff turnover ratio – at the level of 4.4% (2021: 3.7%) – was recorded for Telewizja Polsat.

According to the **Human Resources Policy** of Polsat Plus Group, we ensure comparable working conditions in each company of the Group. The main goal of the Human Resources Policy is to **build an attractive workplace for current and future employees**.

We are guided by **Polsat Plus Group's Policy of Diversity and Respect for Human Rights**. We believe that diversity is one of the sources of our competitive advantage while confrontation of various views, opinions, styles of work, skills and experiences generates new quality and enables us to improve the performance of our business.

Best practices promoting diversity

- equal access to job positions, regardless of sex or age.
- diversified team – in terms of experience, tenure, age or sex.
- various companies in the Group, numerous in-house experts, sharing of unique knowledge in the course of implementation of in-house projects.
- competence development, particularly through own experience or involvement in various tasks in cross-departmental projects or in projects whose scope covers key companies in the Group,
- work-life balance.

Our goal is to ensure a **discrimination-free environment** with respect to gender, sexual orientation, competence, experience, possible degree of disability, nationality, ethnical or social origin, skin color, language, parental status, religion, belief or lack of beliefs, political views or any other measure of diversity defined by the applicable law. Therefore, we **counteract any forms of mobbing or discrimination** in the workplace. Polkomtel and Cyfrowy Polsat have an Anti-mobbing Policy in place, which defines the principles of counteracting mobbing. The companies also have an internal **Anti-mobbing Committee**. In Telewizja Polsat, proceedings pertaining to mobbing have been described in the **Anti-mobbing Procedure**. We also provide **trainings in this respect to employees**. Additionally, Netia has relevant anti-mobbing and anti-fraud procedures in place. These regulations are found in two documents: **“Mobbing and Sexual Harassment Prevention Policy of Netia Group”** and **“Fraud Prevention and Whistleblower Protection Policy.”**

[GRI 102-16]

Polsat Plus Group has implemented a **Code of Ethics**. This is a set of guidelines regulating **issues of fair competition, compliance with the law and ethical standards**. The publication is a guide for solving dilemmas of ethical nature which the employees may face in their daily work. An **Ethics Board** functions in Cyfrowy Polsat, Polkomtel and Netia. It is supported by an independent **Ethics Officer** (ombudsman). Meetings with the Ethics Officer, concerning various aspects of ethical functioning of business, have been held under the name “Etykomat” since 2020.

BEST PRACTICE – ETYKOMAT (ETHICS-RELATED PROGRAM)



In the first half of 2022, under an ethics-related program, called “Etykomat”, a series of mandatory trainings for employees was been carried out in Netia. It covered the issues of ethics at work. The online meetings were conducted with the Ethics Officer, Professor Bolesław Rok. The program’s goal was to remind and popularize the principles of ethical conduct among employees and co-employees. Detailed issues touched upon during meetings were adjusted to the specific nature of areas from which the employees were invited.

During the training the following topics were discussed (among others):

- discrimination,
- fraud,
- mobbing,
- harassment,
- communication of diversity in difficult times,
- ethical challenges in relations with vendors,
- ethics in online work.

A total of over 1500 Netia employees and co-employees attended the meetings. Also representatives of Cyfrowy Polsat and Polkomtel had a chance to participate in selected training sessions as an element of cooperation, exchange and sharing of knowledge within the Group.

Under this program, in the Autumn of 2022, regular meetings of the Ethics Officer with the employees were reactivated. 200 people participated online meetings on average. Recordings of these meetings are available to all the interested parties with an option of watching them at the convenient time.

How do we remunerate our employees?

We take care of formal aspects of employment – an employment contract is the basic form of employment in the Group, however depending on the specific nature of operations of individual companies in the Group and/or expectations of our co-workers, we also use other forms of employment.

Remuneration brackets at individual organizational levels are laid down in the **Remuneration Regulations**. Minimum remuneration offered by the Group is compliant with the Polish law. Salaries grow in line with the growing specialization level and the position in the organizational structure. We also take part in the remuneration surveys by Mercer. Mercer’s Reports included current market data concerning remunerations and benefits. They enable a detailed analysis of competitiveness of remuneration at individual positions, facilitate identification of inadequately remunerated employees or professional groups as compared to the selected benchmark market.

In Polsat Plus Group we pay a lot of attention to ensuring that conditions of work at our companies do not discriminate anyone, in particular in terms of remuneration. It is demonstrated by the very high percentage of women on managerial positions and a small, successively decreasing, difference in the level of remuneration offered to women and men holding similar positions, which is illustrated in Table 32.

[GRI 405-2]
Table 34. Remuneration of women in relation to remuneration of men in the same grading (men's salary equals 100%)¹

	2021	2022
Ratio of basic salary of women to men (men's salary equals 100%)	94.2%	93.5%
Percentage of employees covered by analysis	96.4%	95.6%

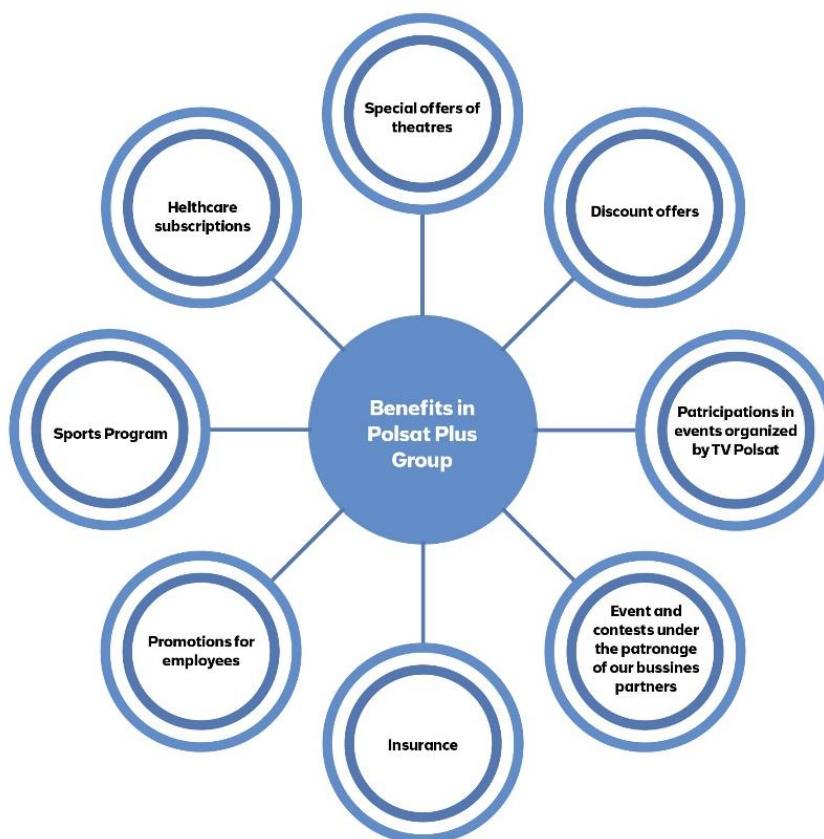
¹ Data for key companies of Polsat Plus Group. Ratio pertains to specialized positions.

Due to the specific nature of our operations, which are characterized a high percentage of engineering and technical positions occupied mainly by men, in order to give more insight into the issue of differences between remuneration of women and men we have presented salary grading for respective positions. This applies to specialized positions. The ratio of the basic salary of women to that of men consistently remains at a very high level and was equal to 93.5% in 2022 (2021: 94.2%). This proves a successful implementation in practice of the principles that guide us: respect for diversity, equal treatment and remuneration solely on the basis of qualifications, competence and experience.

We offer numerous benefits. We want these benefits to not only provide motivation and incentive but also to be the expression of our gratitude for the daily work of our employees. At the same time, some of these benefits support achieving the work-life balance, that is the balance between work (career, ambition) and a private life (health, entertainment, family, spirituality).

Selected benefits available to the employees of Polsat Plus Group

Figure 11. Generally available employee benefits offered by Polsat Plus Group



[GRI 401-2]

Healthcare subscriptions

We take care of the health of our employees by providing easy access to medical care. All full-time employees of the Group can enjoy private medical care packages offered on attractive terms.

Sports program

We offer our employees membership in a sports and recreation program, which is provided by our partner and offers access to sports facilities all over Poland. Each employee may purchase a monthly subscription for himself/herself and his/her relatives, and even non-related accompanying persons.

Group insurance scheme

Employees of Cyfrowy Polsat and Polkomtel can join a unique group insurance offer which has been developed by one of the biggest insurers on the Polish market.

Promotions for employees

Every Polsat Plus Group employee can enjoy the employee promotions program, which includes the possibility of buying access to a digital pay TV offer from Polsat Box or Netia as well as mobile or fixed-line Internet access, mobile voice services offered by Plus network, all with special discounts.

Discount offers

Responding to the expectations of our employees, we also give them access to additional discount offers. Using the intranet portals of Polsat Box, Plus and Netia, as well as via e-mails send to Telewizja Polsat employees, we share information on special offers for summer and winter holidays (including discounts for family stays in hotel and recreational facilities) and regular special offers for ecological cosmetics with our employees.

Special offers of theater tickets

Our employees have access to a special offer of cultural events. Selected Warsaw theaters have special offers for some of their plays (tickets offered at attractive prices).

Events and contests under the patronage of our business partners

Special events are organized on the company's premises in cooperation with our business partners (including television broadcasters, manufacturers of electronic equipment). Open Days, which include presentations and demonstrations of state-of-the-art equipment (e.g. smartphones, smartwatches, smart-home devices, audio and video equipment and other gadgets), are very popular. Due to the continuing coronavirus pandemics, in 2022 we organized mainly creative thematic games in our intranets portals

Participation in events organized by Telewizja Polsat

Our employees have the possibility of participating in recordings of our programs, events and parties organized by Telewizja Polsat, as well as screenings of movies co-produced by the companies from the Group

The Company Social Benefits Fund

It is one of the elements of our social policy. The funds from the Company Social Benefits Fund are intended for: a) granting loans for housing purposes; b) providing material and financial support in the case of unforeseeable events (illness or death, difficult family or financial situation, etc.); c) co-financing of various forms of holidays; d) subsidizing sports and recreation activities (sport, tourist, team-building, cultural events etc.).

COMPANY SOCIAL BENEFITS FUND

The following support was provided by Polkomtel and Cyfrowy Polsat to their employees **in 2022**:

- 71 loans for housing purposes were granted in the total amount of PLN 2.32 million,
- Christmas gifts, worth nearly PLN 3 million, were prepared for full-time employees,
- financial support in the amount of PLN 1.1 million was granted to the employee sports sections of Polsat Plus Group,
- 42 allowances, in the total amount of PLN 210 thousand were granted to cover the costs of medical treatment, care and rehabilitation in connection with serious illnesses of employees or members of their families,
- we co-financed holiday leaves for employees and holiday stays for children of our employees in the total amount of nearly PLN 12 thousand.

The following support was provided by Netia to its employees **in 2022**:

- 32 loans for housing purposes were granted in the total amount of PLN 284 thousand,

- 46 allowances, in the total amount of PLN 237 thousand granted to cover the costs of medical treatment, care and rehabilitation in connection with serious illnesses of employees or members of their families,
- we co-financed holiday leaves for employees and holiday stays for children of our employees in the amount of nearly PLN 200 thousand,
- Christmas gifts, worth PLN 1.75 million, were prepared for full-time employees.

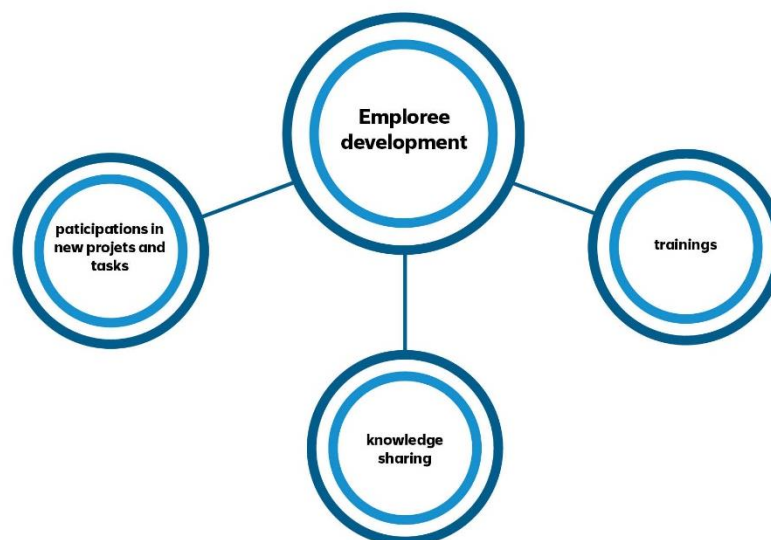
The following support for employees was provided by Telewizja Polsat to its employees **in 2022**:

- 46 loans for housing purposes were granted in the total amount of almost PLN 374 thousand,
- 25 allowances, in the total amount of PLN 120 thousand, were granted to cover the costs of medical treatment, care and rehabilitation in connection with serious illnesses of employees or members of their families,
- Christmas gifts, worth PLN 273 thousand, and Easter gifts, worth PLN 57 thousand, were prepared for full-time employees.

Motivation and development of employees

We see potential in each of the several thousand of the Group's employees. We want to motivate them and invest in their personal development.

Figure 1. Employee development



We invest in the development of our employees. The development process is based on the 70-20-10 rule:

- 70 – development through experience (tasks, involvement in projects,
- 20 – development through relations with others (knowledge sharing, feedback, coaching, mentoring),
- 10 – development through participation in trainings.

A special scheme called **Crowd+ Program** operates in Polsat Plus Group. Its **fundamental goal is to support the culture of innovation in the organization, acquire and develop valuable business ideas**

as well as **optimize the process of dealing with business challenges in the organization while tapping on the broad experience of the community of participants.**

BEST PRACTICE – CROWD+ PROGRAM



Crowd+ Program was launched in 2018. It is based on crowdsourcing, that is the process of sourcing knowledge, information and ideas from a broad group of employees rather than a narrow team of experts.

Crowd+ Program is:

- a joint space for creating new solutions,
- a place to share your ideas and opinions,
- an opportunity for team work,
- a chance to win rewards,
- a possibility to join the TOP12 Innovators group,
- a prospect of participation in the Innovation Academy for the most active and involved users.

In the years 2018 – 2022:

- nearly 1000 ideas were submitted in total,
- there were over 1500 active users,
- 3 editions of the Innovation Academy (an original talent management program).

Trainings

In Polsat Plus Group the training needs of our employees are based on the nature of their work and position, the daily challenges they face, the tasks they have to accomplish and the organization's business needs. Training is conducted by external providers as well as by in-house trainers. Skills can also be enhanced through college studies, foreign language courses as well as via e-learning training sessions. A large part of the training courses carried out in Polkomtel and Cyfrowy Polsat are functional and tool-related courses, which provides an opportunity for developing specialist skills and improving work efficiency. The **Academy of Knowledge** plays an important role in the process of improving professional qualifications of our employees. A dedicated website, called **Edustrefa**, has been created for the needs of the Academy. Edustrefa contains proposals of e-learning training sessions, presentations of topics from diverse thematic blocks in a nutshell as well as recordings from webinars conducted by experts in various fields. **Edustrefa** was launched in 2021 and it forms a comprehensive educational proposal in online format addressed to the employees of Polsat Plus Group. Initially, the Academy of Knowledge was available to employees of Polkomtel and Cyfrowy Polsat. Since October 2022, also the employees of Netia may use it.

BEST PRACTICE – ACADEMY OF KNOWLEDGE



The Academy of Knowledge is a common digital space where employees of Cyfrowy Polsat and Polkomtel can improve their professional skills. It offers access to 70 topics and training sessions, covering such areas as managerial skills, projects, sessions related to products and tools, interpersonal skills, as well as mandatory training sessions (including work safety, GDPR, business continuity management, prevention of mobbing as well as data communication security).

In 2022:

- Over 50% of employees of Polkomtel and Cyfrowy Polsat participated in trainings made available in Edustrefa of the Academy of Knowledge,
- Academy of Knowledge made available to Netia's employees.

The Academy of Knowledge also includes a dedicated website dealing with mental resilience.

BEST PRACTICE – HEALTHY YOU AT THE ACADEMY OF KNOWLEDGE



“Healthy YOU” is a dedicated theme zone of the Academy of Knowledge on our Edustrefa website. It includes educational materials, recordings of meetings and presentations, as well as suggestions and inspiration helping people maintain mental health and promoting healthy lifestyle.

Healthy YOU also contains suggestions on where to look for help in crisis situations, including information on the possibility of seeking consultations covered by an additional medical package along with an offer of numerous telephone lines where support is provided free of charge.

The COVID-19 pandemic has highlighted the importance of strong and resilient organizational culture. The current situation underscores how important it is to implement responsible rules or **best practices in the area of care for mental health in the workplace**. As a continuation of activities from the previous year, in 2022 webinars devoted to mental health were consistently introduced. All employees could take part in them. Recordings of meetings are also available in the Academy of Knowledge.

BEST PRACTICE – WEBINARS CONCERNING MENTAL HEALTH



In the interest of well-being and the best possible functioning of our employees, during 2020 – 2022 we proposed numerous webinars covering the issue of mental health. Positive reception of these webinars by employees has become a motivation to continue addressing of important topics. In 2022 the thematic scope of online meetings concerned matters such as, among others, building of healthy organizational culture and preventing burnout, how to strengthen your mental resilience, how to take care of effective nonviolent communication or stay more focused.



The most interesting workshops included meetings with:

- Maria Rotkiel (“Effective communication”),
- Paweł Fortuna (“Mental powerbank”),
- Magdalena Sękowska (“Burnout as a syndrome”),
- Jakub Babij (“Staying focused not only on holidays”),
- Maciej Trybulec (“Building the culture of responsibility”)

While promoting project-oriented culture, relying on cooperation and sharing of knowledge and experience, we have been consistently developing the space dedicated to Project Managers as well to all the people who are interested in project management.

BEST PRACTICE – PMO ZONE



PMO Zone is a source of knowledge about project management in Polsat Plus Group which includes thematic blocks covering traditional and agile methodologies, rules and norms of assuring that projects are managed in a methodical and orderly manner, materials broadening one's knowledge about selected project-related issues, as well as development materials, including publications and video clips.

In 2022, PMO Zone:

- nearly 1000 users,
- nearly 34 thousand page views.

In 2022, a series of developmental events, related to the **International Project Management Day (PM Day)**, was organized in the Polsat Plus Group for the first time.

BEST PRACTICE – PM DAY



PM Day is an undertaking the goal of which was to integrate the project community in the Polsat Plus Group and to strengthen the competence of Project Managers with respect to project management through:

- sharing knowledge related to project management,
- communication and strengthening of effective cooperation,
- shaping the cooperation culture when executing projects,
- knowledge and experience sharing.

Nearly 760 people participated in the PM Day. The series included 6 webinars concerning adjustment of project methodologies to agile style of work. After the completed series the recorded meetings were watched nearly 400 times.

In Polsat Plus Group we celebrate project successes. In 2022 we continued activities focused on appreciation culture. Project Managers and Project Teams, for an excellent work, high involvement and successful execution of key initiatives in the Group, were rewarded and invited to an official meeting with the Management Board and key stakeholders.

In the Polsat Plus Group we successfully carry out the *Onboarding program* which includes induction programs, located in the Academy of Knowledge, entitled “Preonboarding – before being hired” and “Onboarding – program new employees”.

BEST PRACTICE – PRE-ONBOARDING AND ONBOARDING FOR NEW EMPLOYEES



The Onboarding program has been created to facilitate effective and efficient introduction of new employees to the issues and the values of the organization.

The purpose of the program is to introduce a new employee to the Group’s organizational culture and the project management culture, as well as information security and fulfillment of obligations related to mandatory training in the field of work safety and personal data protection (GDPR).

In 2022, 441 people in Cyfrowy Polsat and Polkomtel and 182 people in Netia were covered by the Pre- and Onboarding process.

In 2022, the Apprenticeship and Internship Academy Program was enriched with the scope and module of “Project Management – methodology, processes, tools”, through which the PMO Team introduces new employees to the project world, at the meeting “Onboarding for Apprentices and Interns” organized by the Human Resources Management Department and Work Safety area.

50 Apprentices and Interns participated in the summer trainings conducted by PMO. They selected Polsat Plus Group as the place for gaining knowledge, experience and skill development in the working environment.

A training-development program in an innovative talent management formula – **Innovation Academy** is also in place in Cyfrowy Polsat and Polkomtel. Three editions of the project have been completed to-date. In the years 2018-2022 a few dozen employees of the Group took part in this program. They demonstrated the highest involvement in innovation-supporting activities in their respective companies and were the most active participants of the Crowd+ Program.

BEST PRACTICE – INNOVATION ACADEMY



Innovation Academy:

- a series of interesting workshops (discussions, brain-storming sessions, teamwork),
- lots of inspiring meetings (mainly online),
- good atmosphere and super energy (cooperation, partnership, experience sharing, mutual learning),
- solid dose of knowledge and opportunity to become acquainted with various methodologies which are indispensable when developing innovative projects (e.g. Design Thinking),
- an opportunity for enhancing one's professional skills.
- the Innovation Academy ends with a so-called Pitch Day. The teams face a jury which assesses the solutions developed by the program's participants and selects the winning concepts. The winners are awarded the status of the "Innovation Star" as well as valuable prizes.

In 2022:

- 3 months of intensive work,
- 3 teams, 12 members,
- 3 concepts and 3 final products,
- hundreds of cooperating partners who either shared their knowledge and ideas directly, or participated in the research.

Taking into account the development needs of our employees, we also offer our employees a series of events and presentations devoted to broadly-understood innovations, new technologies and activities supporting the implementation of state-of-the-art solutions on the market.

BEST PRACTICE – INNOVATIVE TUESDAYS



Innovative Tuesdays:

- regular development initiative,
- open access to knowledge (in particular for people interested in improving their professional skills),
- interesting case studies (online presentations which are an introduction to open discussion on certain topics),
- numerous speakers (representatives of international corporations, creators of innovative start-ups, motivational speakers, writers, industry experts),
- news from the world of media and telecommunications, IT, state-of-the art technologies and marketing or ecology (e.g. production and distribution of hydrogen, modern UX, digital transformation, RPA, e-SIM), global trends in business management (e.g. business scalability, project management).

In 2022:

- 12 on-line meetings,
- several dozen presenters (the Group's employees, as well as experts from Poland and abroad),
- average attendance per meeting exceeded 150 people.

Since May 2021 some employees (mainly from the IT area) of Cyfrowy Polsat and Polkomtel have been also using PERCIPIO Tech&Dev, the latest release of Skillsoft's competence development platform. At the beginning of December 2022, they were joined by 76 employees from the Netia's IT Department.

BEST PRACTICE – IMPLEMENTATION OF PERCIPIO PLATFORM



PERCIPIO means:

- 470 channels featuring topics from various areas: IT, Business and Management,
- over 13,000 e-books for IT professionals,
- publications from both, vendors (e.g. CISCO, Oracle, IBM) as well as publishers, e.g. McGraw&Hill, Apress, Springer, Manning Publ, IT Governance, ClydeBank Media, John Wiley & Sons and over 250 other,
- 115 labs available on a 24/7 basis,
- know-how application in real-world environment, Aspire Journeys – “from a Junior to a Senior” programs
- sets of training courses and exercises which make up a logical whole and which methodically, step-by-step, enable specialists to move from the elementary to the advanced level.
- in 2022, 163 participants spent 70 training days (422 hours of online learning) on PERCIPIO platform.

Main benefits for the organization include: the possibility of providing access to the latest training courses and development opportunities for a larger group of people within the same budget, carrying out a conscious development guidance policy which supports the accomplishment of business goals, faster response to the evolving technological stack in the company and in client organizations, preparation of the certification exams.

Numerous trainings popularizing Microsoft Office 365 package tools were carried out to improve the employees' digital competence. 15 thematic webinars, under the name “**Digital in the Cloud**”, were conducted in Polkomtel, Cyfrowy Polsat and Netia.

[GRI 404-1]

Table 35. Average number of training hours per employee by gender

	2022											
	Polkomtel and Cyfrowy Polsat		Total	Telewizja Polsat		Total	Netia Capital Group		Total	Polsat Plus Group		Total
	W	M		W	M		W	M		W	M	
Total number of training hours by gender	39 200	46 789	85 989 ¹	3 127	2 830	5 957 ¹	12 805	25 890	38 695 ¹	55 132	75 509	130 641 ¹
Average number of training hours by gender	25.0	25.7	25.4	10.1	5.4	7.2	19.1	23.4	21.8	21.6	21.9	21.8

	2021											
	Polkomtel and Cyfrowy Polsat		Total	Telewizja Polsat		Total	Netia Capital Group		Total	Polsat Plus Group		Total
	W	M		W	M		W	M		W	M	
Total number of training hours by gender	23 275	25 416	48 691 ¹	3 091	2 800	5 891 ¹	5 554	13 619	19 173 ¹	31 920	41 835	73 755 ¹
Average number of training hours by gender	15.3	14.0	14.6	11.3	5.7	7.7	8.4	12.1	10.7	13.0	12.2	12.5

¹ Data concerns the total number of hours of traditional, stationary training as well as on-line training (both developed in-house and external).

[GRI 404-1]

In 2022, the total number of training hours completed by our employees increased by 77%, which reflects our commitment to flexible adjustment to the current trends in the area of online trainings, being the consequence of the coronavirus pandemic. The situation which we faced showed that there was a big change in the awareness and behavior of employees who can participate in a meeting devoted to the topics they are interested in without a need to leave home or workplace, and what is also important – while reducing the costs related to business trips. In Polsat Plus Group we consistently carry out training, especially in the virtual environment, which enhance our employees' digital competence.

Telewizja Polsat systematically develops its training policy. We focus on specialist training, related to TV technologies, and on foreign language courses.

Studies

Employees who have worked for us for at least one year may apply for subsidies/grants for their studies – both on Polish as well as foreign universities. There is one condition, however: the field of study must be related to the work performed for the Group. In 2022, 45 employees of the Group took advantage of this opportunity. Since 2022 also employees of Netia has had a chance to obtain subsidies for their studies – 17 people took advantage of this possibility.

English learning

If a given position requires knowledge of English, employees are invited to participate in one-to-one or group English classes. In 2022, 231 people from Cyfrowy Polsat and Polkomtel, as well as 63 people from Telewizja Polsat, attended English courses. In 2022 employees of Netia were added to the group of people participating in foreign language learning – 165 people took part in the courses.

360 Assessment

Assessment of managers

The work of managers in Cyfrowy Polsat and Polkomtel **is based on the Feedback 360® culture**. Using the Online Feedback Forum, assessment is performed by the assessed individuals' subordinates, their superiors and co-workers. The goal of the evaluation is to strengthen best practices through positive feedback, identify potential areas for change, including by examining the development needs and offering support in diagnosis of the situation and in making decisions concerning challenges for managers.

Assessment of teams

The work of operating teams in Cyfrowy Polsat, Polkomtel and Netia is based on structured and clear goals embedded in the **feedback culture**.

Many operating teams in the above mentioned companies are covered by the **Feedback 360 assessment**, thanks to which we achieve a detailed picture of behavior of each employee based on information coming from many sources, e.g.: superior, subordinates, co-employees and self-assessment. This allows for creating individual corrective plans or development plans for the assessed people and entire teams. Thanks to an individual work of the coach with each employee covered by the Feedback 360 assessment, the level of self-awareness of one's own competence grows and the motivation for development is stimulated.

The Feedback 360 assessment tool enables us to support the role of open communication.

[GRI 102-49]

In the Sustainable Development Report for 2021, as well as in the reports for earlier years, we published the data for GRI 404-3 indicator, namely Percentage of employees receiving regular assessments, performance and career development reviews, by gender and employee category. In the 2022 edition of the report we abandoned publication of the result for this indicator due to the on-going process of consolidation of the methodology used for calculating the indicator's value and the method of aggregation of data from key Polsat Plus Group companies.

[GRI 404-2]

We have prepared a unique offer - the **Manager Academy** - for people employed on managerial positions as well as for project managers. Since the launch of the Manager Academy, 401 managers have participated in the program. Its goal is to promote the standards of a manager's work and provide support in dealing with professional challenges, through a series of e-learning trainings and direct meetings with experienced business trainers. By participating in the program managers learn the best practices of managerial work and gain the knowledge necessary for efficient performance of their tasks. In 2022, the most popular topics of these trainings included: How to share knowledge in an effective and efficient manner, Feedback in a manager's work, Project management, Building trust and involvement, Being a leader!

We are open to young people

For years, we have been inviting young people to participate in **internships and apprenticeships** organized by Polsat Plus Group companies. This is the best way of getting a job in one of our companies later. The Internship Program is an offer for both, students and young graduates. Apprenticeship programs are organized in **Cyfrowy Polsat, Netia, Polkomtel and Telewizja Polsat**.

Polkomtel and **Cyfrowy Polsat** have a long tradition in this area. The first **Apprenticeship Program** was organized in 1997 at Polkomtel and in 2010 in Cyfrowy Polsat. **Netia** is the youngest company network the Group where the apprenticeship program was established in 2017 under the name of "Career Discoverers". Since 2021, a joint program of internships and apprenticeships for Polkomtel, Cyfrowy Polsat and Netia has been in place under the name of **Academy of Apprenticeships and Internships**.

We also have a **Summer Apprenticeship Program** for the students who take their first steps on the labor market. Apprenticeship is paid and takes place during at least two months. Each apprentice cooperates with a team within one business area. A host is assigned to apprentices during the entire period of apprenticeship, providing help and professional support. Following the completion of the program, apprentices receive a certificate of completion of the apprenticeship and a small gift.

The best apprentices receive a proposal of work for Polsat Plus Group. In 2022, 30 apprentices worked for us, the best ones received job proposals. We also enable the vocational school students to have their vocational apprenticeships with us. These are interim apprenticeships. There were 27 such apprentices this year.

Under the Academy of Apprenticeships and Internships in 2022 we launched also 6-month and 12-month apprenticeships. Apprenticeships are dedicated to senior students and graduates. Last year 33 apprentices participated in the program.

Each apprentice is given a project or specific technical tasks to perform for the execution of which he/she is fully responsible. A host is assigned to each apprentice or intern. The host monitors the progress of the apprentice's work and supports him/her in the execution of individual tasks. In 2022, we offered internships in such areas as IT, End-User Equipment, HR, Marketing, Security, Sales as well as in Business Process Optimization.

Telewizja Polsat also offers a possibility of unpaid apprenticeship for graduates under the care of experienced employees (journalists, camera operators or people handling promotion of TV channels). Apprenticeship gives a possibility of acquainting oneself with the specific nature and organization of work in a television station on various positions. Apprentices may gain knowledge and skills as well as perform journalistic and TV production tasks assigned to them. After completion of the program, apprentices receive certificates confirming their participation in the apprenticeship program. The certificates specify the scope of the apprenticeship, the skills acquired and an opinion about their performance. Apprentices with highest scores may apply for work in Telewizja Polsat. In 2022, **the apprenticeship program was organized mainly in the TV Production Division and the News and Journalism Division**, as well as in **the Sport Programs and Technology Divisions**. **92 people** participated in this program, out of which **42 people entered into cooperation with the company following the completion of their apprenticeship**.

We constantly improve occupational health and safety standards

Assurance of occupational health and safety has the highest priority for us. Related activities are pursued with the utmost care in key companies.

Occupational health and safety units operate in each of the companies. Their goal is to identify and evaluate the threats affecting work safety, cooperate with the employer in the field of assuring relevant safety standards for employees as well as to verify observance of work safety regulations in each of the companies. Work Safety units carry out their controlling and inspection activities according to a predefined plan of reviewing specific locations in each of the companies.

Moreover, dedicated **Work Safety Committees** have been appointed in each of the companies covered by the present report. The committees include, in equal numbers, representatives of the employer and of the employees. The Work Safety Committee meetings are held at least once a quarter. Work Safety Committees carry out regular assessment of observance of safety and health standards in the workplace, review the safeguards implemented by the employer to prevent accidents at work and occupational diseases, formulate conclusions on how to improve working conditions, and cooperate with the employer in the scope related to fulfilment of the employer's obligations in the area of safety and health in the workplace.

[GRI 403-3]

All employees undergo **work safety training** in line with the valid regulations and in accordance with the developed training programs. Job positions which require additional skills are analyzed in detail from the point of view of providing relevant trainings and certificates. Employees are sent to specialized training courses covering safe work at height, safe work in electromagnetic fields, safe work on railway tracks as well as safe operation of motor-powered forklifts. They also acquire qualifications to work with high voltage systems (up to 1 kV). To work at respective positions, the employees must hold valid medical certificates confirming the lack of contraindications for performing specific tasks. Employees get work clothing and individual safety equipment specified in respective standards. When necessary, we provide safety harnesses and other fall arrest equipment. Employees exposed to electromagnetic fields may only stay within the intermediate and hazard zones only. Regular daily work within the danger zone is prohibited for such employees. The permitted working conditions guarantee that the daily, temporary exposure indicator is not higher than one ($W < 1$).

We pay particular attention to the observance of all legal requirements and we continuously adjust our **work safety procedures and instructions** to the changing regulations, conditions and factors influencing the work environment in respective companies. The developed documentation forms an integral part of the process of work safety management and at the same time assures the effectiveness of this process. Procedures are supplemented by numerous detailed instructions and work safety manuals covering individual processes as well as machines and devices used by employees.

In connection with the epidemic, instructions have been developed and introduced in each of the Group's companies specifying the rules of safe and hygienic organization of work so as to prevent and combat COVID-19 infections. Work safety and hygiene are top priorities for us. We pay particular attention to the observance of all legal requirements and we constantly adjust our work safety procedures and instructions to the evolving conditions and factors.

In Telewizja Polsat, selected people undergo specialist trainings. All employees whose work involves operating live electrical equipment have certificates issued by the Association of Polish Electricians for operation of devices with voltages of up to 1kV. People working at height undergo special training before doing any work, and also have the necessary fall arrest equipment such as harnesses, helmets, gloves, safe, certified ladders. Measurements of work conditions are performed regularly for all the positions where exposure to electromagnetic fields exists during work. Measurements of electromagnetic fields identify the safe and the intermediate hazard zones that are then marked according to the applicable law. Results of the measurements are available at workstations. Employees have been trained with respect to safe operation of devices generating electromagnetic fields. Mandatory documentation and registers are maintained on a regular basis. All employees have valid medical examination certificates which permit them to perform work at specific job positions. Measurements of lighting levels in the work environment are also being performed.

First-aid trainings were conducted. Regularly, according to the indication of the occupational physician we continue periodical medical examinations of our employees.

[GRI 403-2]

Table 36. Injury, occupational disease, days lost and absence for work ratios as well as the number of fatal accidents

	2022								GPP Total
	Polkomtel		Cyfrowy Polsat		Telewizja Polsat		Netia Capital Group		
	W	M	W	M	W	M	W	M	
Total number of accidents at work	2	2	0	0	2	1	1	3	11
Number of fatal accidents	0	0	0	0	0	0	0	0	0
Number of serious accidents	0	0	0	0	0	0	0	0	0
Number of light accidents	2	2	0	0	2	1	1	3	11
Total number of persons injured in accidents	4		0		3		4		11
Incidence rate (IR) ²	1.88	1.44	0	0	6.45	1.91	1.49	2.72	-
Total number of days of inability to work due to accidents at work ³	67	33	0	0	55	0	5	68	228
Accident Severity Rate ³	33.5	16.5	0	0	27.5	0	5	22.7	-
Occupational Disease Rate (ODR) ⁴	0	0	0	0	0	0	0	0	-
Absentee Rate (AR) ⁵	5.34%		3.64%		2.29%		3.04%		-

	2021								GPP Total
	Polkomtel ¹		Cyfrowy Polsat		Telewizja Polsat		Netia Capital Group		
	W	M	W	M	W	M	W	M	
Total number of accidents at work	0	4	0	1	0	0	1	4	10
Number of fatal accidents	0	0	0	0	0	0	0	0	0
Number of serious accidents	0	0	0	0	0	0	0	0	0
Number of light accidents	0	4	0	1	0	0	1	4	10
Total number of persons injured in accidents	4		1		0		5		10
Incidence rate (IR) ²	0	1.43	0	1.98	0	0	1.4	3.86	-
Total number of days of inability to work due to accidents at work ³	0	289	0	7	0	0	96	234	626
Accident Severity Rate ³	0	71.25	0	7	0	0	96	58.5	-
Occupational Disease Rate (ODR) ⁴	0	0	0	0	0	0	0	0	-
Absentee Rate (AR) ⁵	5.76%		3.7%		2.61%		2.88%		-

¹ Data refer to Polkomtel and Polkomtel Infrastruktura.

² Incidence Rate (IR), calculated as the total number of injured people in accidents / headcount x 1000.

³ Accident Severity Rate, calculated as the number of lost days due to the accident / number of accidents.

⁴ Occupational Disease Rate (ODR), calculated as <number of cases of occupational disease / total number of hours worked by all employees in a given period > * 200.000.

⁵ Absentee Rate (AR), <calculated as the total number of days absent at work / number of days worked during a year> * 200000.

[GRI 102-41], [GRI 403-1, GRI 403-4]

In Polsat Plus Group there are no collective agreements. Independent and Self-Governing Trade Union "Solidarity" operates at Polkomtel. Trade unions also operate in Netia Group. As of 31 December 2022, ca. 5% of the total number Polsat Plus Group employees were members of trade unions

Each company covered by this report has a separate **Occupational Health and Safety Committee**. There is an equal number of members representing the **employer and the employees** in each committee. In Cyfrowy Polsat, Polkomtel, Netia and TK Telekom (Netia subsidiary) the committees have six members each, whereas in Telewizja Polsat the committee has three members

In Polsat Plus Group we also have the **Civil Defense Formation (FOC)**. Its existence has largely contributed to **minimizing the risk of safety and health hazards for the employees** in the Group. In daily work, this means at least several rescue interventions per month, related to various events, mostly ill disposition, which often requires calling an ambulance. Thanks to the existence of the Civil Defense Formation, necessary first aid may be provided to the affected employees until the time a specialized vehicle of the emergency response team arrives. Furthermore, the Civil Defense Formation in the Group is an important factor supporting the process of planned and organized fire drills in our locations, which take place in close cooperation with the State Fire Brigade and the Police. At the same time, the existence of the Civil Defense Formation optimally supplements the crisis management system of the Group and is a part of its consistent policy aimed at the fulfilment of statutory obligations of the employer to effectively ensure protection of employees' health and life. The Civil Defense Formation is an innovative and effective organizational solution enhancing the level of safety at Polsat Plus Group. In 2022, the Civil Defense Formation celebrated 15th anniversary of its operations.

BEST PRACTICE – CIVIL DEFENSE FORMATION



Civil Defense Formation:

- nearly 110 trained first-aid responders,
- 30 rescuers have rescue certificates of the Qualified First Aid,
- 12 Civil Defense Formation teams established in major facilities across Poland,
- voluntary – all rescuers perform their rescue functions as volunteers, in parallel to performing their business duties,
- involvement at various levels of organization– ordinary employees as well as directors are members of the Civil Defense Formation.

Each rescuer has individual equipment in the form of an “R0 first aid kit,” and each team also has team equipment at their disposal in each location, in the form of the basic WOPR kit, WOPR R1 kit, long spine board, oxygen bottle and defibrillator (which are properly marked and stored).

The rescuers regularly participate in refresher trainings organized by specialist external entities and they are subject to self-learning process – both theoretical (using a dedicated website) and practical (possible thanks to the training equipment purchased for this purpose).

We are aware that in order to ensure an efficiently functioning first aid system, it is not enough to organize rescue teams and place first aid kits on the walls. It is equally important to offer education in dealing with threat/hazard situations and providing first aid. Therefore, establishing of the **Rescue Team** was met with high interest among our employees who were willing to undergo specialized first aid training. At the peak of the coronavirus pandemic, the **Rescue Team** suspended its activities, but at the end of 2022 it was reactivated. As a result, several people have completed an advanced 6-day Qualified First Aid training course.

4.3. Exceptional customers

Key figures

[GRI 203-1, GRI 203-2], [Accounting Act – Key Performance Indicators]

44%

the share of households using at least one service offered by Polsat Plus Group

49%

the share of female customers of Polsat Plus Group

51%

the share of male customers of Polsat Plus Group

30 thousand km

of state-of-the-art fiber-optic backbone network

>20 million

of inhabitants of Poland live within the coverage area of 5G Internet access

30 years

of Telewizja Polsat's presence on the market

39

number of TV channels in the portfolio of Telewizja Polsat

20.9 million

the average monthly number of users of Polsat-Interia Group's services in the Internet

>2 million PLN

donated to selected charity causes by the artists participating in the "Your Face Sounds Familiar" show

>250 people

living in safe conditions created for them by the team of "Our New Home" show

Exceptional customers

Residential customers

For Polsat Plus Group every customer is unique and we work hard every day to prove this. We can boast of providing services for nearly all the strata of Polish society.

Each brand in Polsat Plus Group has its own identity, method of communication and visual design

- **Plus** is a brand for the entire family – it is like a good friend or a neighbor who will always lend helping hand, is likeable but not a diva. Someone who is handy with technical issues and gladly gives advice but doesn't force unnecessary things on you. In 2021 the brand underwent a rebranding process. It's new image is supported by Wojciech Mecwaldowski (contract offers) and Tomasz Karolak (prepaid offers). The claim of the brand is "Choose your everything".
- In 2021 **Cyfrowy Polsat** introduced the Polsat Box brand which took over the major features of Cyfrowy Polsat brand, i.e. being family-oriented and close while at the same time becoming increasingly modern. Its image is supported by an ambassador - Jacek Braciak. The claim of the brand is "Choose your everything."
- **Polsat Box Go** is communicated from the angle of the content which is accessible online, on any device of your choice. Thanks to Polsat Box Go you have access to latest premium TV series before they are aired on TV, to movies, live sports entertainment and TV channels on every device.
- **Plush** is a brand targeted at the people who are young at heart. The unique, special and one of a kind protagonist on the advertising market lives according to the promise of the brand – WITHOUT

CONSEQUENCES. The brand guarantees a very attractive price offer and an unlimited data pack for use on social media.

- **Polsat** has always been close to people, it accompanies them in good and bad times, and changes along with them. It is the television for the whole family. It provides excellent entertainment and engaging movies and TV series.
- **Polsat Go** is the youngest brand in the family. It is an online service and an application which offers the best content of TV Polsat free of charge in the advertising model.
- **Netia** provides comprehensive communication services (including data transmission Internet access, advanced ICT solutions) to individual customers, enterprises and institutions as well as multimedia entertainment, including TV.
- **Interia Group** is one of the three biggest horizontal portals in Poland, the source of objective information, unique content and best entertainment. It offers the most desired content and services in Polish Internet. „Interia is close to the things that are close to you” is the slogan of the campaign in which Interia focuses on the current events which attract the attention of people in Poland.

Our services are available nationwide – statistically every Polish citizen has either a TV service from Polsat Box or Netia, or a phone or Internet access service from Plus or Netia, or knows someone who uses our services.

Figure 13. Logotypes of the key brands of Polsat Plus Group



Who the Polsat Plus Group customers are?

Polsat Plus Group services reach every other household in Poland. The nearly 6 million contract customers of Polsat Plus Group include representatives of every age group, social stratum, profession, who live in the majority of Polish cities, towns and villages. Polsat Box, Plus, Plush as well as Netia and our smartDOM loyalty program are permanent elements of day-to-day lives of millions of Polish families. The survey of the characteristics of the market of services for households in Poland, which was conducted in May 2022, showed that 44% of households use at least one Polsat Plus Group service. The demonstrated trust is a commitment for us to provide top quality services.

Chart 4. Households using at least one Polsat Plus Group service (Plus, Polsat Box, smartDOM, Netia, Plush)

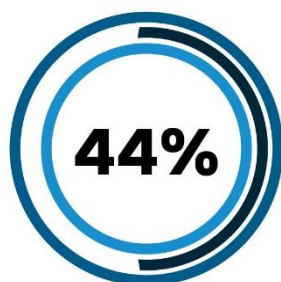


Figure 14. Who are Polsat Plus Group customers?

Gender	Residential market	Households with the Polsat Plus Group services*
Women	48%	49%
Men	52%	51%

Age	Residential market	Households with the Polsat Plus Group services*
18-24	15%	17%
25-34	22%	24%
35-49	37%	36%
50-65	26%	23%

Education	Residential market	Households with the Polsat Plus Group services*
lower	32%	32%
secondary	42%	43%
higher	26%	25%

Size of place of residence	Residential market	Households with the Polsat Plus Group services*
village	34%	37%
cities up to 100 thousands	34%	34%
cities 101-500 thousands	19%	18%
city above 500 thousands	13%	12%

Household size	Residential market	Households with the Polsat Plus Group services*
1 person	18%	15%
2 people	32%	34%
3 people	28%	28%
4 and more people	21%	22%

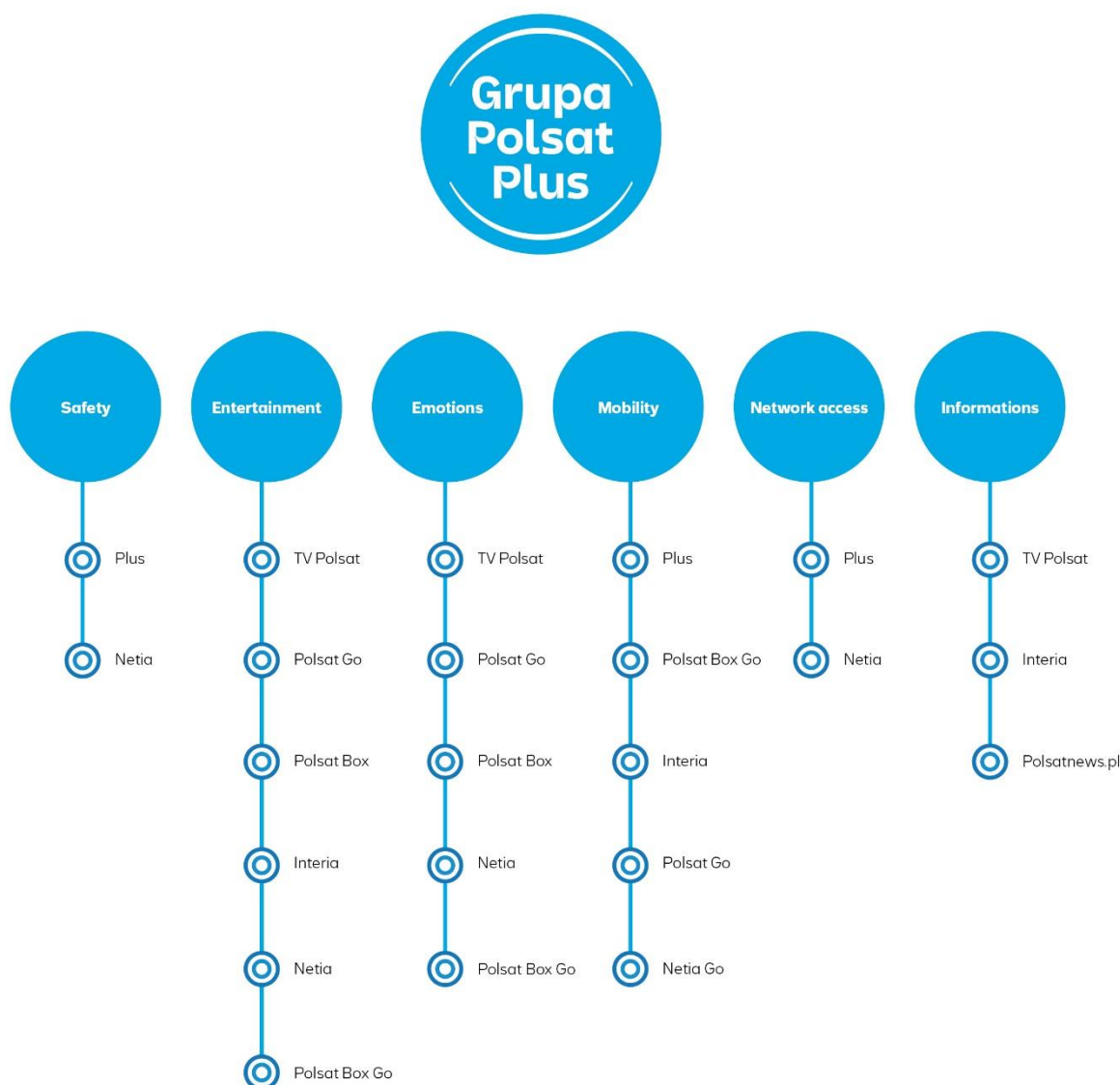
* people using at least one service from Polsat Plus Group (Plus, Polsat Box, smartDOM, Netia, Plus, individual customers market).

Source: Characteristics of the market of services for households (individual customers market), performed by Zymetria, May 2022. Sample size 2500 - a representative sample for citizens of Poland aged 18-65 living in households using a voice service (postpaid or prepaid).

In accordance with our vision and strategy we wish to develop and deliver top quality basic services for day-to-day use, reliable and fast communications, most attractive and unique content and entertainment, cheap

and clean energy and also other services and products for households as well as for residential and business customers while using the best and the latest technologies which respond to the dynamically evolving needs and expectation of our customers while keeping them highly satisfied.

Figure 15. Customer experience offered by selected Polsat Plus Group brands



With business customers in mind

Polsat Plus Group delivers comprehensive communication and online multimedia services to **69 thousand business clients** – medium and large enterprises and institutions – based on state-of-the-art, efficient infrastructure and highly-skilled staff.

The services are provided using one of the most extensive metropolitan fiber-optic backbone networks in Poland (30 thousand kilometers) as well as the access network that reaches more than 3 million homes (including 2 million gigabit connections) and around 70% of class A and class B office buildings and shopping centers across Poland. Services are also available over state-of-the-art 5G network operated by Plus.

Polsat Plus Group is the provider of cloud solutions and operates two data centers. We provide the full array of cybersecurity solutions, including services provided by the Security Operations Center (SOC).

Business customers will find top quality services in the offers of Plus and Netia Group, including Internet access services, data transmission, voice communication, Unified Communication services as well as numerous advanced ICT solutions which have been developed to help streamline processes and improve efficiency. Currently, the B2B solutions line includes several dozen diverse services – from general-purpose solutions for every organization to services dedicated to specific industries (e.g. hotel TV).

The **rich offer of cybersecurity solutions** is the Group's strength. It includes a total of several dozen solutions whose functionality covers the full spectrum of potential cybersecurity threats that companies and institutions have to face.

The Group is also expanding its offer in the area of the **Internet of Things (IoT)**, e.g. by offering the Netia Smart Building solution. It is a comprehensive solution for flexible management of resources in offices and buildings. It enables efficient management of workstations (reservation of desks, parking places, conference rooms), which is essential especially in times of popular hybrid work arrangements. Thanks to a mobile application, users gain access to features such as employee status (presence in the office, remote work), as well as to numerous aggregated information items regarding the degree of utilization of office and parking space. The solution facilitates organization of work, communication and cooperation within a team.

A family of digital workplace solutions – the Netia Digital Workplace – has also been developed as an element of the offer of advanced **ICT solutions** in the NetiaNext line. It is a set of tools which facilitate and speed up processing of documents – from the document editing phase to the e-signature phase, while also streamlining communication and access to knowledge inside an organization.

The Group also provides outsourcing of information line/call center services for numerous companies and institutions, helping them in such areas as contacts with customers (e.g. support for the videomats operated by Polregio, the biggest railway carrier in Poland) or staff recruitment.

Availability – for everyone. Everywhere

Polsat Plus Group is the biggest provider of multiplay media-and-telecommunication services in Poland.

We are:

- the leader on the pay TV (DTH) market,
- one of the leading telecommunication operators in Poland,
- one of the leading private TV broadcasters in terms of audience size and advertising market share.

Since the very beginning our mission has been to assure universal and easy access to content, TV services as well as telecommunication services in all available technologies, as well as to work to prevent digital exclusion.

We provide a total of **over 20 million TV**, Internet access and voice services (RGUs): satellite (DTH), cable IPTV, terrestrial TV and online TV, mobile and fixed-line telephony services, data transmission and broadband access to the Internet using 5G, LTE and LTE Advanced technologies as well as Internet access over fixed-line networks, including fiber-optic connections. We are the owner of the Polish online entertainment service **Polsat Box Go** which offers access to more than 130 live TV channels, sports coverage as well as to a rich base of on-demand content which can be accessed on various mobile and home devices. **Netia Go** offers access to popular shows and TV series as well as access to 120 online channels to the subscribers of Netia's TV services without any additional charges. Polsat Go is yet another service that we offer – it is a free service, with commercials, which offers access to selected TV Polsat content. We are also the publisher of many popular web portals, including Interia.pl, Polsatnews.pl or Polsatsport.pl.

By providing TV services we exploit the possibilities offered by the Internet, thanks to which our programming content is available to customers in many ways. Both, Polsat Box and Netia viewers using our EVOBOX series and 4K set-top boxes (upon connecting their devices to the Internet) can enjoy some innovative features, such as TimeShift, reStart and CatchUP, which enable them to watch selected shows with a time shift. These features offer big flexibility and freedom when watching TV and they offer the possibility of being independent of the regular TV scheduling. As regards the latest set-top boxes – polsat box 4K and polsat box 4K lite – we have introduced the DUO feature which enables reception of TV channels while either using the satellite (DTH) technology, or the cable IPTV technology, while being able to switch freely between the two technologies as often as we wish, within one programming package. The set-top boxes also support the 4K standard.

4K technology in the offer of Polsat Plus Group

Polsat Box, Polsat Box Go and Netia offer to their subscribers and users access to even as many as eight 4K channels, including Eleven Sports 1 4K, Love Nature 4K, MyZen 4K, Museum TV 4K and Travelxp 4K. The channels can be received using polsat box 4K, polsat box 4K lite and Netia EvoBox 4K set-top boxes. 4K TV stations are also available in Polsat Box Go service – in the application designed for the devices which support such quality.

Disney+ in the offers of Polsat Box, Plus, Netia and Polsat Box Go

Polsat Plus Group has been the only pay TV and telecommunication operator in Poland who since the beginning of Disney+ presence in our country has been offering to its subscribers the possibility of buying attractively-priced bundled offers which included Disney+, thus assuring best quality entertainment to whole families in one place

Internet offered by Polsat Plus Group present in millions of homes

Just as TV Polsat content and Polsat Box and Netia TV packages reach millions of households in Poland, it is also the Internet access service offered by our Group that has become “a window to the world” for many Polish families. Not only in big cities but also in small towns and villages people can enjoy fast 5G, LTE and LTE Advanced Internet access from Plus as well as fixed-line access, including via fiber-optic lines provided by Plus and Netia.

Thanks to intensive work on the development of the 5G technology already **more than 20 million people**, i.e. more than half of the country's population from bigger and smaller towns and places, live within the coverage area of Plus 5G network. Further roll out of this technology is currently it is one of our priorities. As the 5G technology leader, we feel enormous responsibility for the digital development of our country, the quality of education, the ability to offer the possibilities of remote work or for enabling the companies' activity on the Internet.

5G from Plus means:

- data speeds of even up to 600 mbps,
- ability to enjoy smooth transmission while watching movies and TV series,
- smooth playback in the cloud,
- no hassle remote work and learning.

We want our extensive portfolio of services to be available to all the inhabitants of Poland and to all families. That is why we consistently develop our offers and we enter new markets.

BEST PRACTICE – PLUS 5G NETWORK ROLL OUT



For years, Plus network has been the leader in the field of the latest Internet access technologies. At present, more than 20 million people live within the coverage of the best and the fastest 5G network operated by Plus. New base stations are put on air not only in bigger cities and towns but also in small locations. Access to the 5G network which comprises 3500 base stations is already available to more than half of Poland's population living in nearly 1000 towns and places all over the country.

The first 5G network in Poland, launched in May 2020, operates in the 2600 MHz TDD frequency band and is being developed using state-of-the-art infrastructure supplied by Nokia and Ericsson. Thanks to the dynamic roll-out, it is currently the biggest, in terms of geographical coverage, and the fastest 5G network in Poland, which is confirmed by independent tests performed by SpeedTest.pl.

Figure 16. Over 20 million of Poland's inhabitants live within the coverage area of Plus's 5G network - map

Over 20 million of Poland's inhabitants live within the coverage of Plus 5G network



LTE mobile Internet access, whose development Plus network also pioneered, is universally available in Poland. Nearly 100% of Poland's population lives within the coverage Plus's LTE network, while LTE Advanced, offering even higher transmission parameters, reaches 97% of the population. Moreover customers can use the Home Internet set (for LTE or 5G, featuring an outdoor modem and a router which is installed indoors), which improves coverage and boosts signal power, hence offering improved quality Internet access at home. Such a set is a perfect alternative to fixed-line Internet connection.

In addition, Polkomtel, who is the legal successor of Aero2, provides free Internet access with restricted parameters (the BDI offer) in accordance with the terms of the license for the purchase of spectrum in the 2.6 GHz TDD band.

BEST PRACTICE – LTE TECHNOLOGY



We at Plus carry out regular development of the LTE technology so that high speed Internet access is available to as many people in Poland as possible.

The main frequency bands we use are:

- 2600 MHz TDD, which forms the base of the 5G network that we are currently rolling out;
- 2600 MHz FDD and 2100 MHz are the frequency bands we use to increase the capacity of the LTE network;
- 1800 MHz, or the key LTE frequency band which assures both, high capacity and extensive coverage;
- 900 MHz frequency band is used for developing LTE network coverage in less densely populated areas of the country.

The data download speed in LTE standard is up to 300 Mbps, while the upload speed is up to 50 Mbps.

LTE and 5G Internet access offers an alternative to fiber-optic connections whose installation still remains impossible in many villages and small towns across the country. Mobile Internet relying on 5G and LTE networks enables fast and convenient Internet browsing, ability to watch movies, download files, hold video calls, upload photos, or even use streaming and play online games.

VoLTE while roaming abroad

Plus, while caring for the convenience of its customers who travel around the world, and while wishing to offer them the possibility of trouble-free use of mobile services, has started the implementation of VoLTE technology for use while roaming abroad. The solution is already available in two networks – in AT&T in the United States and in Elisa in Finland. It will be successively extended to the networks of other international partners.

VoLTE, or Voice over LTE, is a solution which enables voice transmission while using LTE Internet technology, thanks to which calls are set up faster while audio quality is better. The solution is becoming a kind of a standard in domestic connections and it will be becoming increasingly popular for international roaming connections.

smartDOM and smartFIRMA loyalty schemes

Thanks to the possibility of bundling numerous services together, smartDOM and smartFIRMA loyalty programs offered by Plus and Polsat Box provide convenience in terms of use and management of bills, while above all offering financial benefits. It is a kind of long-term savings scheme operating in line with the rule: the more services you opt for, the more you can gain. The services which are available as part of this scheme include postpaid voice services, mobile and fiber-optic Internet access, DTH satellite TV, cable IPTV and web TV with a set-top box as well as fixed-line phone service.

More information about the offer for our customers can be found in Chapter 1. Our business.

Encouraging travel thanks to easy availability

The ticket purchase process using POLREGIO video ticket machines can be completed in three ways:

- a traveler selects and buys a ticket in a self-service mode, just like from a classic ticket machine,
- a passenger connects with the Contact Center (by touching a relevant virtual button on the screen or by pressing a physical button on the video ticket machine) and during a video call (the service is available in Polish and English) the consultant guides the customer through the process of buying the ticket while using the ticket machine,
- during a video call the consultant remotely takes control of the video ticket machine's desktop and operates it on behalf of the customer until the moment the purchase of the most optimal ticket is finalized (all that is left to be done by the customer is to tap the payment card and collect the ticket).

Solidarity with Ukraine

Polsat Plus Group has been very much involved in supporting the citizens of Ukraine since the early days of Russian invasion. Our responsible strategic approach is described at the beginning of this chapter (in a dedicated section "Solidarity with Ukraine"). In terms of **product-and-offer support** our activities included:

- providing access to 9 TV channels in Ukrainian language on Polsat Box web TV as well as Polsat Box Go,
- providing access to 9 TV channels in Ukrainian language in Netia and Netia Go,
- donating set-top boxes, together with a TV offer, to refugee support centers,
- providing on-going information on the invasion on Ukraine in Polsat News and Wydarzenia 24 news channels, in "Wydarzenia" (the News) program as well as on Polsatnews.pl and Interia.pl,
- launching Ukraina 24 news channel across all TV services and other services offered by Polsat Plus Group,
- distribution of free Plus and Plush starter kits to Ukrainian citizens all over Poland,
- offering phones for 1 PLN for Ukrainian nationals,
- boosting our network's coverage in the Polish-Ukrainian border area,
- putting on-air new mobile base stations in the towns and places located near the border with Ukraine,
- free 500 MB data bundle for use while roaming for the volunteers providing assistance on the Polish-Ukrainian border,
- a 500-minute free call pack from Plus for the citizens of Ukraine, for use for domestic calls in Poland as well as for calls to Kyivstar, Lifecell and Vodafone networks in Ukraine, and also a 10 GB data bundle for use on the territory of Poland.

Safety – the DNA of our operations

Due to the nature of services provided by us we acquire a lot of sensitive data every day. To fully protect the data of each customer, we implemented the **ICT Security System Development Plan**, as well as numerous principles which have been defined in respective policies and procedures, including in particular: the **Security Policy**, the **Information Security Policy**, the **Personal Data Security Policy**, the **ICT Security Policy**. The policies define fundamental rules of security management, whereas the **ICT Security System Development Plan** shows how to mitigate anticipated risks related to our activities.

Moreover, our internal procedures include the **Policy of granting access to personal data** as well as the **Instruction of dealing with situations of personal data security infringement**. Analysis of the risks associated with personal data security infringement as well as the **Procedure of security-related incidents management** are also in place.

The Group's organizational structure includes dedicated units (including the Telecommunication and Data Communication Security Office, Personal Data Security Office, the Security and Fraud Detection Department, the Classified Information Security Officer) which are responsible for the fulfilment of the tasks associated with e.g. telecommunication and data communication security management, crisis management and the military service obligation as well as information security, including security of personal data and classified information. Personal Data Security Office also performs regular internal audits.

At the same time, we are aware that even state-of-the-art solutions are not sufficient to ensure the appropriate level of information security. It is also an enormous responsibility of our employees in their daily work, and therefore we train them in this respect, while reminding them of the fundamental importance of the safety-related issues. Our Academy of Knowledge portal offers access to a mandatory e-learning course in "Telecommunication and Data Communication Security." Since the course contains many important recommendations, we have divided it into two parts. Employees can complete the respective modules at the time which is convenient for them while the key information covers such aspects as: the aims and the principles of the Telecommunication and Data Communication Security Policy, use of the data communication resources, setting up a strong password for accessing data resources, sharing information in a secure manner while using the corporate e-mail system. The course is refreshed regularly while the employees are obligated to complete the training regularly.

Moreover, we are aware that information security is one of the key ESG-related risks and that is why we have decided to subject this area to an ISO-certification process.

BEST PRACTICE – INFORMATION SECURITY MANAGEMENT



The Information Security Management System (SZBI) related to provision, sale and maintenance of telecommunication and data communication services for our B2B Clients, which operates in Polkomtel and Cyfrowy Polsat, underwent a successfully completed comprehensive audit, resulting in the validity of the ISO IEC 27001:20217 certificate being extended till September 2024.

ISO IEC 27001:2017 certificate confirms that the above-mentioned companies employ best practice solutions which guarantee the security of processed data, thus minimizing the risk of loss or interception of the data, and also offering the possibility of quick identification of any potential errors in this area.

The audit was conducted by DEKRA Certification. The relevant document can be accessed on, among others, www.grupapolsatplus.pl website, in the "Security – our DNA" bookmark.

We respect the law

In accordance with the law, our consumers are informed of the changes in the scope in the scope of use of their personal data, e.g. in connection with amendment of the regulations related to consumers.

[GRI 418-1]

In 2022, with regard to Polkomtel:

In 2022 the President of the Personal Data Protection Office (UODO President) asked the company to provide explanations in 13 cases initiated in 2022 and in earlier years. Two decisions were issued by the President of the Personal Data Protection Office in connection with three of these proceedings: one decision requesting the Company to provide a subscriber's data to Traffic Wardens and two decisions to discontinue the proceedings. The Company filed a complaint against the above decision with the Provincial Administrative Court. As regards the remaining proceedings, the President of the Personal Data Protection Office has not issued any decisions yet.

Moreover, in respect of the proceedings from earlier years, the President of Personal Data Protection Office issued two decisions regarding discontinuation of the proceedings, two decision confirming violation by the Company of the provisions of Art. 6, item 1 of GDPR by providing access to personal data to an unauthorized person, as well as three decisions refusing to accept the requests from the plaintiffs.

In 2022, with regard to Cyfrowy Polsat:

In 2022 the President of the Personal Data Protection Office (UODO President) asked the company to provide explanations in three cases initiated in 2022 and in earlier years. No decisions have been issued yet by the President of the Personal Data Protection Office as regards the above cases.

Moreover, the President of Personal Data Protection Office issued a decision regarding the proceedings initiated in 2020 in which the Company was requested to provide a copy of personal data to the plaintiff in the scope indicated in the plaintiff's request. In accordance with Art. 111 of the Code of Administrative Proceedings, the Company requested that the President of Personal Data Protection Office provides additional information in his decision.

Moreover letters from the President of Personal Data Protection Office were addressed to the Company regarding the reported cases of violation of personal data security. As regards one of the reported violations, the President of Personal Data Protection Office asked the Company to provide additional information in the request which the Company addressed to the person whose personal data security was infringed upon. As regards another case of infringement of personal data security, the President of Personal Data Protection Office, while exercising its powers, confirmed that the Company took actions aimed at minimizing the risk of such cases of personal data violation in the future.

In 2022, with regard to Netia:

In 2022 the Personal Data Protection Office asked the company to provide explanations in three cases initiated in 2022 and in earlier years. No decisions have been issued yet by the President of the Personal Data Protection Office as regards the above cases.

Moreover, the President of Personal Data Protection Office issued one decision related to the proceedings initiated in earlier years where the decision of the General Inspector for Personal Data Protection, who was in the office at the time, concerning refusal to accept a request, was annulled and the proceedings were discontinued. Also four decisions were issued regarding refusal to accept requests from plaintiffs.

[GRI 416-2]

In 2022 we received 9 requests from the National Broadcasting Council (KRRiT) regarding our media operations. None of the requests ended with any proceedings having been instituted against Cyfrowy Polsat.

22 complaints regarding self-ignition of equipment. The complaints were rejected by the manufacturers of these devices.

No dangerous cases of damage to the equipment were reported in Netia in 2022 in connection with failure notifications.

Security of products and services

Each **new service** introduced to the market is **analyzed from the point of view of security** at the design stage. Key requirements are defined and all components are verified before the commercial launch.

We also offer services which give millions of people in Poland the sense of security in day-to-day life. Apart from Ratunek (Rescue) application, which is synchronized with lifeguard and mountain rescue units, another good example of such a service is **“Gdzie Jest Bliski” (Where is my relative)** app, which a next generation **parental control program** created by parents for parents.

Figure 17. “Gdzie Jest Bliski” (Where is my relative) service



Gdzie Jest Bliski (Where is my relative) service

Where is my relative is a locator service for families which shows the location of a child or a relative. One SMS or one click is all that is needed for the system to send information containing location data of the person we are looking for. The service also displays the location on a digital map.

Where is my relative means:

- locating of relatives round the clock,
- location and security for even up to 5 persons,
- location on demand,
- easy and fast location of the person we are looking for,
- location schedule,
- location history in the mobile app and on www,
- view of locations of all persons covered by the service on one map,

- compatibility of location channels,
- location relying on GSM, Wi-Fi and GPS, upon installing the app,
- requesting location via SMS, web page or mobile app.

A mobile phone with an active SIM card is all that is required to start locating relatives. There is no need to install any additional software or enter complicated settings to the phone. A person searching for location – e.g. a parent – activates the service and adds a phone number of his/her relative whom they wish to protect. The person being located must express consent to having their mobile phone located. Such consent means that it will only be the parent (the requesting party) who will be able to determine the other person's location, and no unauthorized person will be able to obtain information about the location of a relative or a child.

Identity theft, or acquisition of sensitive data related to a specific person and use of that data in various situations, e.g. to take out a loan, is one of the threats encountered in the Internet. Identity in the Internet also means passwords, logins, PIN numbers as well as all other information that can be linked to a specific person. Such data can be leaked or stolen, and then placed on various platforms where it can be acquired by cybercriminals and used for extortions or account hacking. That is why we not only need to observe the most important rules of security in the Internet but also check what information about ourselves is available in the Internet.

Identity Protection Application

Latest research concerning data leakage proves that cybercrime is becoming an increasing risk. Identity Protection app, offered by Plus, is a solution which can enhance the level of security.

The application allows you to:

- check what data was leaked to the Internet,
- receive alerts, 24/7, if your private information has been disclosed anywhere. Thanks to this you can respond quickly by changing your password or PIN number, blocking a credit card or informing the bank of the situation and taking actions recommended by the bank in order to secure your financial resources.

In addition, the Identity Protection application contains a feature enabling creation and storing of very strong passwords which are automatically completed when you log in to any service, your e-mail account or your bank account.

As regards secure access to the Internet and secure surfing, as well as to assure protection of property, the Group offers proven, top quality products and services to its customers.

Secure Internet

Secure Internet is a software package which enables avoidance of the hazards connected with use of the Internet in daily life.

The package enables a customer to secure each device which has access to the Internet and assures:

- safe online shopping,

- payment data protection,
- secure online banking,
- no spam,
- parental control,
- remote control/safety,
- protection of logins and passwords,
- safety of your child in the Internet.

Home Monitoring

The Home Monitoring service for houses or flats is a multi-dimensional security service which relies on innovative solutions which include the devices and the provided service.

Benefits and features:

- simple installation of the camera,
- voice communications,
- motion detection and alarms,
- SMS notifications,
- video recording,
- live video transmission to a phone or a tablet,
- cameral controls,
- low light video capability.

For children, the Internet is a natural space for playing, learning and socializing with peers. Simultaneously, it is a place where accidents, theft or other unpleasant situations can happen. The threats that exist on the Internet are the same as the ones we know from the real world and we must protect children from these threats.

Parental Control application – Dzieci w Plus (Children in Plus)

“Children in Plus” is state-of-the-art solution which allows for safe discovering of the virtual world by children. The service consists of the portal called dzieciwplus.pl and a parental application, both of which are used for setting the rules of usage of the Internet, and a mobile application installed on a child’s device.

“Children in Plus” means:

- safe Internet browsing,

- control of the time spent in the Internet and in applications (full support for applications on Android-powered devices, partial support for iOS-powered devices),
- control of installed applications (as above),
- safe search mode in Google, Bing and Yahoo,
- reports,
- protection in any network.

Thanks to this service parents can easily control the websites that can be viewed by their kids. They just need to select the content categories which can be accessed or blocked. It is also possible to choose directly on a child's phone applications that can be opened and those which are to be unavailable. Control of time of usage of the device and time spent on the Internet is another very important feature of this service. The parent may set, separately for each day of the week, the hours within which a child will be able to open e.g. entertainment applications or browse the Internet.

The service is friendly for all users – also for the parents who have less knowledge about online safety.

In such a situation the application will suggest, based on a child's age, what content on the Internet can be accessed by the child. The parent may accept the prepared suggestion or easily modify the settings.

The service also ensures interaction between the child and the parent. When the application is blocked, or when the time limit set for Internet use expires, a child may send a request to the parent which can be then accepted or rejected (via the parent application or on the web portal).

"Children in Plus" is a comprehensive parental control service which can be installed and configured also by less experienced parents.

Security of TV content

Cyfrowy Polsat Group is aware of the detrimental effects that television piracy, carried out to a large degree via the Internet, has on the development of the Polish economy and culture. For years, we have actively collaborated with "**Sygnal**" **Association**, which associates leading media market players, where we work jointly with other companies to improve content security level and to support the law enforcement authorities in combatting the crimes to this type.

Fight against piracy

In Poland, the level of piracy is much higher than on the developed markets of Western Europe or elsewhere in the world, and the costs of this phenomenon affect not only the authors, but also the State Treasury and the labor market. Services of illegal access to content are usually run by very well organized criminal organizations and are provided in order to derive profits. The sector of such services has grown to the size exceeding legal online services offering online video content in Poland. According to Deloitte's estimates, Polish economy loses over PLN 3 billion every year because of online piracy. It is the sum which could cover approx. 30% of annual expenditures of the State Treasury on culture and media or make it possible to purchase four cinema tickets for every citizen. The phenomenon of piracy and the associated models of provision of illegal services continue to evolve due to technological progress and legal conditions leading to change of consumer behavior.

The year 2022 saw continuation and reinforcement of the area of activity of Sygnal Association in the field of education of law enforcement authorities. On the occasion of the 20th anniversary of establishment of Sygnal Association, a nationwide training program was launched. It is carried out in partnership with the Police Headquarters. The series of training courses will continue in the years 2022-2023, leading to training of police officers from the departments dealing with organized economic crime in all units across Poland. The training includes two-day intensive lecture-and-workshop sessions during which the participants learn

about the specific nature of cyber-piracy, both from technical and legal points of view, the methodology to be followed by police officers in case of discovering such crimes as well as the tools that police officers can use in their investigations. Every session of the program is attended by nearly a hundred participants.

The educational activities are also carried out with the use of an online platform which was launched at the time of the pandemics. The platform is updated on an on-going basis. Currently it is an integral element of the courses for police officers in the Police Academy and access to it is provided by the Police Headquarters to specific officers.

Over the years of cooperation with the law enforcement authorities in the area of effective prevention of the crimes associated with intellectual property thefts, we have noted how big is the demand for knowledge in this specific area, not only among the policemen but also among prosecutors and judges. In 2022 an agreement was signed between Sygnał Association and the National School of Judiciary and Prosecution which initiated a long-term plan of cooperation in the area of education, including online education, conferences and wide-scale training.

Top level customer service

Servicing several millions of customers is an enormous challenge. Constant technological progress opens new communication channels and forces continuous changes in the organization of work of our customer service representatives. When serving customers and making efforts to ensure their satisfaction, there is no end to improvements.

Our customers decide to contact our Customer Service Centers because of specific issues they want resolved as soon as possible. Contract extension, replacement of a set-top box, checking the coverage of the Internet access service, a request for explaining the items on the invoice, activation of new services – there are hundreds of reasons. We treat all of them with the utmost care. Our priority is to resolve every issue during the first contact, with customers getting the answers to their questions right away.

A committed and trained team of **over two thousand customer service representatives, experienced managerial staff** and great **flexibility of operations** are our main advantages. Latest technical achievements support customer service. We have created an advanced customer relationship management system which integrates all communication channels – both electronic as well as provided by phone or mail. Thanks to the implemented solutions we can serve each customer more effectively.

The core of the Group's customer service is the **customer service call center**. This system comprises four separate call centers integrated through an intelligent call routing system. It guarantees reliability and uninterrupted round-the-clock phone service on all days of week. The intelligent call distribution system handles calls depending on the subject matter and forwards calls to appropriate agents, which reduces customer service time. Nearly **2600 people** work in our call centers – more than 1600 of them take phone calls from customers, the rest manages letters and e-mails. Customer service representatives are competent to handle all issues related to the services we deliver. Contact numbers of our call center lines are universally known – we publish them on our web pages and present them while advertising our services in the media.

Polsat Box Call Center has more than 600 workstations for agents handling phone calls and around 320 back office desks for processing written and electronic correspondence. Plus Call Center comprises 800 workstations for agents answering phone calls and around 350 back office desks, while Netia Call Center has over 250 workstations for answering phone calls and around 250 back office desks (which also process reported technical problems). Our call centers are available to our existing and potential customers round the clock, on all days of week and they are responsible for comprehensive and professional customer service. Call Center agents inform customers of our services, act as agents in the process of concluding subscriber contracts, accept potential complaints, provide information related to payments for services, provide technical support as well as ensure all other types of support offered by customer service.

We constantly **modernize the tools supporting customer service** and **implement latest technological solutions** available on the market. All of this is aimed at ensuring that our subscribers have a convenient

and satisfactory form of dealing with their issues. These activities are extremely vital in today's world in which technology is an important element of daily life, helping people save time.

The received requests and complaints are qualified according to the problems and their sources. Then they are immediately directed to relevant functional units of the company. Thanks to advanced customer care processes, customers receive answers to their complaints and requests in a short time. Regular analysis of the root causes of the reported problems enables their identification and resolution as well as taking actions to prevent future events which could cause inconvenience to our customers. In addition, the information that we get from our customers is used by us while developing new products and services as well as for the purpose of streamlining our customer service processes.

Furthermore, in connection with the application of the provisions of GDPR, apart from the standard requests and complaints-related inquiries requests for processing of customers' personal data o addressed to Polkomtel, Cyfrowy Polsat and Netia are also processed in Polsat Plus Group.

Last year our customers could invariably continue using the facilities that we provided to them during the pandemics - a 14-day payment deferral for the customers aged 65+ and the option of suspending the services without incurring any subscription charges.

Customers who use services in the smartDOM program, which in recent years has become a very popular method of reducing the cost of core services, such as TV, Internet or voice services, can count on very efficient support of dedicated customer service representatives who have knowledge about the products offered by both, Polsat Box and Plus. Furthermore, constant monitoring of smartDOM services by customer service representatives enables continuous improvements to this flagship offer of Polsat Plus Group.

Every year our customers are able to resolve more and more issues without having to contact our employees. Aside from **interactive voice response systems**, **online customer service systems** ensure safe and free-of-charge access, with Polsat Box, Plus as well as Netia offering their own online platforms. Customers can purchase or modify their service packages by themselves, check the payment balance together with payment history, control available units within active service packages and make payments. Additionally, via online systems they can modify their contact data, print a postal payment slip or a direct debit form for a bank, check the technical specification of their equipment, print relevant operating manuals, reestablish the connection with a satellite, reset the PIN in the set-top box to factory settings and contact us through the online contact form.

Plus provides a **mobile application called iPlus** for customer account management and access to up-to-date information related to the account. The application also enables contact with us via a special form, chat and authorized call to the Call Center. The use of this service is free of charge and data traffic generated while using this application is not subject to fees for data transmission.

Polsat Box provides to its subscribers access to a state-of-the-art **mobile application called iPolsat Box**. It enables verification of services in use, modification of contact data, viewing of invoices, online payments and fast contact using the chat functionality or authorized calls to the Call Center.

In the customer service area we also pay attention to the aspects connected with natural environment conservation. We minimize the need for producing traditional letters, thanks to which we use less paper, which ultimately has a positive impact on the scale of wood processing for industrial purposes. We constantly search for various possibilities of limiting the traditional forms of communication which use paper. We place strong emphasis on educating our customer service representatives by promoting the "zero waste" policy, making them all aware that every single sheet of paper which was printed unnecessarily means another felled tree. **Natural environment** is also very important for our customers. In 2022 vast majority of them chose **e-invoices** instead of traditional invoices. As many as 97.7% of the invoices issued by Plus were purely electronic documents, in Polsat Box the share of e-invoices was 92.3% (excluding DTH in whose case invoices are not issued at all), while in Netia e-invoices constituted 72% of all invoices.

Facilities for the disabled

Plus, Polsat Box and Netia **respond to the needs of disabled customers** and assure solutions – eliminating architectural barriers as well as providing service-related amenities – to facilitate contacts by the disabled with consultants at points of sale.

BEST PRACTICE – AMENITIES FOR PEOPLE WITH DISABILITIES



In connection with the Regulation issued by the Minister of Administration and Digital Affairs regarding the requirements related to the amenities for disabled persons, Polsat Box and Plus, while responding to the needs of their customers, have introduced numerous solutions which facilitate contact with our consultants at points of sale, including improvements in the areas of:

- architecture,
- services,
- information.

Architectural area:

- selected Points of Sale are free from architectural barriers so that a disabled person can access the point of sale by themselves, without being aided, and be served at a sales desk,
- Points of Sale with architectural solutions designed for disabled people are marked with a relevant pictogram.

Area of services:

- in accordance with the requirements of the regulation, on request we provide documents in a format facilitating their reading (printed in Braille or with a bigger font) to customers who are blind or have impaired vision,
- at Points of Sale people who are deaf can use a connection with an interpreter of Polish sign language in real time, while people with impaired hearing have access to induction loop,
- our offer includes handsets designed for use by people with disabilities,
- we assure competent staff to serve customers with disabilities.

Information area:

Points of Sale are marked by relevant pictograms:



Points of Sale in which deaf people can use the assistance of a Polish sign language interpreter in real time



Points of Sale in which deaf or mute person can use amenities for people with disabilities,



Points of Sale which are free from architectural barriers where disabled people with mobility impairment can be served,



Points of Sale where people with hearing or speech impairments can use a hearing aid system in the form of the so-called induction loop.

The list of Points of Sale offering access to amenities for people with disabilities can be found on our websites: [Plus](#), [Polsat Box](#) and [Netia](#).

We set standards

Our television channels – everybody will find something for themselves

The foundations of our TV operations are the production, acquisition and broadcasting of news, sports, and entertainment programs as well as of TV series and feature films aired in our TV channels. The size of our audience mobilizes us continuously to increase the portfolio of channels and to offer diverse content which is matched to the viewers' needs. At the moment we have **39 channels**, including our main channel, POLSAT. In addition we have 6 channels cooperating with us which are linked to Polsat Plus Group either by equity or by joint broadcasting projects. The Group's channels are broadcast via both, terrestrial TV and multiplexes (free-of-charge and paid channels on MUX4 multiplex), as well as via cable and satellite and also over the Internet – via IP networks and streaming services (in a paid version).

Figure 18. The portfolio of TV Polsat channels



The trust and appreciation of our viewers are proven by the popularity of the channels they choose to watch. TV Polsat ended 2022 at the top of audience rankings. In the commercial viewers group (aged 16-59), which is the most popular among advertisers, POLSAT had 7.8% audience share, while the TVN channel, which belongs to TVN Warner Bros. Discovery Group, had audience share of 8%, with the main Polish public TV channels, i.e. TVP1 and TVP2, having audience shares of 6.4% and 5.6% respectively. The audience share of the thematic channels of TV Polsat was also high in viewership rankings, reaching 15.4%, with TVN Warner Bros. Discovery Group thematic channels posting audience share of 15.4% and TVP Polish TV thematic channels having audience share of 9.5% in this category.

It is an honor to be one of the most popular TV stations in Poland, but at the same time it is an obligation to provide our viewers with high quality news, unforgettable sport thrills and the best entertainment – both at the global and local levels.

Objectivity as the basis of our information activities

“Wydarzenia” (the News) program, Polsat News, Polsat News 2 and Wydarzenia 24 TV stations as well as Polsatnews.pl portal form the basis of information activities of TV Polsat and their credibility is proven by surveys. According to surveys published by CBOS in September last year, the news and journalistic programs of **Polsat and Polsat News are regarded as the most trustworthy by respondents**.

The “News” is our flagship news program which is broadcast on Polsat and Polsat News channels. The first edition of the program was broadcast on October 11, 2004 in the Polsat channel. It is one of the most popular news programs in Polish television

Every day the “News” program ensures access to reliable news to millions of viewers in Poland. The best team of journalists in Poland, closely working together and devoted to their work, prepares news from Poland and from around the world for millions of Poles so as to give them coverage of the most important events in less than 30 minutes. Apart from providing latest domestic and international news, a lot of attention is also devoted to social issues.

At present the “News” can be watched four times a day – at 12.50 p.m. 3.50 p.m., 6.50 p.m. and 9.50 pm. Starting from early afternoon, every three hours viewers get the most objective and reliable review of information that is available on TV in Poland. The main edition of the “News” is broadcast at 6.50 p.m. daily in Polsat’s main channel and in Polsat News channel. The program is hosted by Dorota Gawryluk and among others, Katarzyna Zdanowicz and Michał Cholewiński.

Socially engaged journalism

In our television channels we broadcast the most popular journalistic program – “Guest of the News” – which is aired from Monday to Saturday right after the main edition of the “News” on Polsat, Polsat News and “Wydarzenia 24” channels. According to the data from December 2021, 1.4 million viewers on average watch the interviews conducted by Bogdan Rymanowski and Piotr Witwicki, among others, with the invited guests.

In our journalism we not only inform, but also **try to help viewers**, whenever we have such a possibility. The program “Intervention” is an example of socially responsible journalism, which is for many people the last chance for help and justice. An engaged and dynamic team analyzes all reported cases and every request is considered. Reporters of the program are not indifferent to the suffering of ordinary people. People who fight against dishonest employers and officials receive support. Also the weakest, who are unable to fight for their rights themselves, may count on support. The team also gets involved in cases of child victims, poor families and abused animals. Many people, whose stories were shown in “Intervention”, received help from other people or institutions. The effectiveness of the editorial team results in the increased number of received letters asking for help. The program is aired on the Polsat channel at 4:15 p.m. and is hosted by Michał Beblo.

Each Sunday at 7.30 p.m. viewers of Polsat and Polsat News channels can watch the program “State within a State”, which for over a decade has condemned cases of abuse of power in relations between the state and entrepreneur or the state and citizens.

Thanks to the program important amendments were introduced to the law, erroneous decisions of officials were repealed and dozens of cases were resubmitted for examination. The editors of “State within a State” received numerous awards for their work, including, among others, the Andrzej Woiciechowski honorary award presented by Radio Zet, the main prize of Władysław Grabski Contest, as well as the “Golden Scale” of the Polish Bar Council or the award of “Freedom of speech” and the Grand Press 2012 award in the category of Journalism. The program is hosted by Przemysław Talkowski.

Reliable information at the times of crisis

Since the time of Russia’s attack on our neighbor, Ukraine, viewers of Polsat News could follow the information about the conflict round-the-clock. The TV station provided live reporting, both from Poland and from around the world, as well as numerous analyses and discussions involving invited experts and politicians. Most important news were presented non-stop also in Wydarzenia 24 channel and in all the editions of the News. A special edition of Polsat News could be also followed on the Internet, in Polsatnews.pl portal. Latest news was also published in Polsatnews.pl social media accounts on Twitter and Facebook. Interia.pl also provided all the vital information regarding the situation in Ukraine. Interia launched a dedicated special report which presented the information on the latest development east of our border.

30 years of TV Polsat

We have been stirring emotions for 30 years now. on 6 December 2022 Polsat aired a live concert – “30 Years of TV Polsat. The Grand Anniversary Gala in Teatr Wielki.” The average audience of this nearly 3-hour show was 1.69 million viewers¹, with no commercials aired during the event. The viewers could watch the whole event also on Polsat Go and Interia. The artists who performed during this anniversary concert included Maryla Rodowicz, Doda, Ralph Kamiński, Igor Herbut, Piotr Rubik, Muniak Staszczuk, Lady Pank, Korteż, Maciej Maleńczuk, Organek, Dawid Kwiatkowski, Golec uOrkiestra, Enej, Grzegorz Hyży, Krzysztof Zalewski, Monika Brodka, Natalia Przybysz and Natalia Szroeder. The comperes included the stars who have been working for TV Polsat for a long time as well as the newcomers who have joined Polsat only recently, including: Krzysztof Ibisz, Paulina Sykut-Jeżyna, Maciej Dowbor, Piotr Gąsowski, Maciej Rock, Zygmunt Chajzer, Dorota Gawryluk, Bogdan Rymanowski, Jerzy Mielewski, Karolina Gilon, Marcelina Zawadzka, Adam Zdrójkowski and Iza Janachowska. The 30th anniversary gala was the quintessence of everything that TV Polsat is.

¹ Data according to Nielsen Audience Measurement

Key formats

What do the viewers who have been with us for 30 years love us for? For Polsat passport loyalty program, for the first in Poland talk-show “Na każdy temat” (No taboos), or for the quiz show “Idź na całość” (Go for it) in which you could win big prizes or get a toy “Zonk Cat”. We presented the first musical talent show – “The Idol”. Our soap operas, such as “Rodzina zastępcza” (“Foster Family”), “Miodowe lata” (“The Honeymooners”), “13 posterunek” (13th Police Station), “Świat według Kiepskich” (“World According to Kiepski”), or “Pierwsza miłość” (“First Love”), which recently celebrated the eighteenth year on air, have accompanied whole generations in their lives. Polsat also means festivals and New Year’s Eve shows, “Dancing with the Stars,” live cooking and entertainment programs, or the St. Nicholas Day Commercial Block charity action.

We continue creating great shows for our viewers, including TV series, entertainment programs, coverage of biggest sports events as well as reliable news.

Diversity in entertainment, also with a mission

Polsat’s viewers may count on great entertainment – the cabarets, movies, TV series and game shows enjoy unwavering popularity with millions of viewers.

Popular “**Dancing with the Stars**” show is regularly watched by millions of Poles. The show has been broadcast in Polsat since 2014. The viewers had a chance to enjoy as many as 13 editions with 147

participants – people known from the world of show business, sports or the Internet. Apart from the spectacular dance show, offering a lot of thrills every time, the format has also become the space for raising socially-important topics and overcoming stereotypes. The participants included a same-sex couple and people with disabilities.

“Nasz nowy dom” (“Our new home”) is a special TV show in the portfolio of TV Polsat. It brings joy and hope for families from various parts of Poland. In each episode specialists (an architect and a team of builders) race against time and difficulties to assure a new home for a selected family, a family which has been sometimes hurt by fate or plagued by financial or health problems, or orphaned. The program is hosted by Katarzyna Dowbor who helps make the program’s participants’ dreams come true with great passion and involvement.

BEST PRACTICE – OUR NEW HOME



Thanks to the support of the sponsors, TV Polsat carried out repair works in many houses and flats, provided basic furnishing, including state-of-the-art TV sets with access to hundreds of information, educational and entertainment programs from Polsat Box as well as tablets, smartphones and Internet access from Plus.

Already, over 250 families live in warm, safe conditions created by the team of “Our new home” show.

Over eight years ago **“Your Face Sounds Familiar”** show appeared in Polsat and since the very start has attracted a faithful group of fans. The program's fan page has over 400 thousand fans, and metamorphosis of celebrities is still one of the hottest topics for Internet portals. During the live broadcasts of the show, since the very first episode, Polsat has consistently been the audience leader. “Your Face Sounds Familiar” is the type of production that many artists dream of appearing in. Becoming a participant in this program is an honor and a chance to gain new, non-standard experience, despite the fact that they face hundreds of hours of tough work: vocal and choreography trainings. So far, over 130 stars of the Polish music, theatre and film scene participated in the show.

BEST PRACTICE – CHARITY GOAL OF THE „YOUR FACE SOUNDS FAMILIAR” SHOW



“Your Face Sounds Familiar” is a Polish entertainment show which has been on the Polsat channel since 8 March 2014. It is based on a Spanish format. The winner of each episode donates every week a check for PLN 10 thousand and in the finale a check for PLN 100 thousand to a charity – to support an ill person struggling with disease, an orphanage, or an animal shelter. During the 15 editions of “Your Face Sounds Familiar”, over 100 artists underwent over 1 000 perfect transformations and they donated over PLN 2 million to selected charity causes.

The 17th edition of “Your Face Sounds Familiar” was won by Kasia Wilk who shared the main prize, a check for 100 thousand zloty, with the winner of the Silver Face award, Katarzyna Polewany. The co-author of “Sacrum” hit song donated her share of the prize to Antoś, a boy who is taken care of by “Kawałek Nieba” foundation. Polewany, in turn, supported the foundation which aids children with cancer.

The winners of to-date editions of “Your Face Sounds Familiar” and the charity causes they donated the prizes to:

- 1st edition: Katarzyna Skrzynecka – “Koocham” Foundation,
- 2nd edition: Marek Kaliszuk – “Między Niebem a Ziemią” Foundation,
- 3rd edition: Stefano Terrazzino – “Pomóż Dorosnąć” Foundation,
- 4th edition: Bartłomiej Kasprzykowski – “Szkoła Otwartych Serc” Foundation from Malbork,
- 5th edition: Aleksandra Szwed – “Dom w Łodzi” Foundation,
- 6th edition: Maria Tyszkiewicz Medical treatment of Ewa Grabarczyk, a person under the care of “Dum Spiro, Spero” Foundation,
- 7th edition: Katarzyna Popowska – Fundacja Dzieciom „Zdążyć z pomocą” – for the medical treatment of Karinka Cichecka,
- 8th edition: Kacper Kuszewski – Centrum Praw Kobiet Foundation,
- 9th edition: Filip Lato – Fundacja Dzieciom „Zdążyć z pomocą” – for Julek Maranowski,
- 10th edition: Mateusz Ziółko – Towarzystwo Przyjaciół Chorych Sądeckie Hospicjum,
- 11th edition: Kazimierz Mazur – Fundacja Jednorogów,
- 12th edition: Adam Strycharczuk – „Zdążyć z pomocą” Foundation for the medical treatment of Lenka Szczepańska suffering from a cat cry syndrome,
- 13th edition: Paweł Dudek “Czadoman” – Rak’n’Roll Foundation,
- 14th edition: Lesław Żurek - Dajemy dzieciom siłę Foundation,
- 15th edition: Robert Janowski –for Jakuba Potkański from Polsat Foundation
- 16th. edition: Danzel –Polsat Foundation.

“Ninja Warrior” is a global phenomenon which originated in Japan 25 years ago. The participants must get through an extremely difficult 150-meter obstacle course. Each episode of the show includes the qualifications round, the Power Tower race and the semi-final race. Power Tower features obstacles which are suspended

12 meters above the ground – it is a test of strength and courage. The participants of this stage include those who clocked best times during the qualifications. The winner gets a golden ticket which guarantees participation in the final round without having to compete in the semi-finals. The four best participants from each episode compete in the finals. The winner gets the title of the Ninja Warrior and a prize of 150 thousand zloty. Unfortunately so far nobody in Poland has been able to complete the extremely difficult final course and win the main prize. Each season attracts over 190 athletes, including stars such as actors, musicians or influencers. Jurek Mielewski and Łukasz "Jurek" Jurkowski have been providing the commentary since the beginning of the show, with Karolina Gilon supporting the participants.

The legendary live cooking show, **"Hell's Kitchen"** has returned to Polsat after a several-year break. The hell's kitchen is managed by a boundlessly patient chef – Mateusz Gessler. It is under his guidance that participants can learn, during several weeks, how to become a chef, gain experience and have unforgettable adventure which can change one's life. In every episode the participants, who are divided into two groups – blue and red, face a cooking task. Once the rivalry has ended, the winning team gets a unique prize – the possibility of meeting special guests, training with experts. Those who have lost get "homework" to do, that is a task intended to teach them humility, respect for work and products and show them the value of team work. The winner gets a prize of 100 thousand zloty and practical training in one of Mateusz Gessler's restaurants.

Polsat SuperHit Festival 2022 was followed on TV and live in Polsat Opera Leśna by more than 11 million people. It was a special weekend of great music. From Friday, May 20, till Sunday, May 22 nearly three hundred artists offered great musical sensations and thrills. The audience, longing for the best entertainment, was not let down and enjoyed the special recital by Ralph Kaminski, the jubilee of artistic work of Doda or such bands as LemON and T.LOVE.

Earth Festival is an exceptional event which has been taking place annually during the past five years in Uniejów. The festival combines entertainment with education. The musical events are accompanied by the eco-campus where the visitors can find many attractions which are associated with ecology and climate conservation. This year the participants could enjoy three fantastic concerts. The Friday concert, "Zalewski and Friends" was focused around the four elements: earth, wind, fire and water. Krzysztof Zalewski invited his friends to the stage – the people for whom care for the Earth is very important and who lead ecological lifestyle. The Saturday concert, "Artists Against War" was a tribute to all victims of the barbaric war raging across our border. The concert "Stars for Clean Poland" was the crowning of Uniejów Festival. The stage was taken by the stars who are known from their involvement in environmental conservation-related actions.

Our entertainment offer is also enriched by several popular TV series, including **"Przyjaciółki"** (Friends), **"Pierwsza miłość"** (First Love), **"Świat według Kiepskich"** (The world according to the Kiepski Family), **"Komisarz mama"** (Mama detective), **"Kuchnia"** (Kitchen), **"Kowalscy kontra Kowalscy"** (Kowalscy vs. Kowalscy) and para-documentary series, i.e. **"Trudne sprawy"** (Difficult cases), **"Gliniarze"** (Cops), **"Dlaczego ja"** (Why me?) or documentary soap series **"Na ratunek 112"** (112 to the rescue).

"Big Christmas carols singing with Polsat 2022" is already our Christmas Eve's tradition. Last year, the most beautiful Christmas carols and pastorals were sang in Holy Cross Church in Warsaw by, among others: Cleo, Ralph Kaminski, Roxie Węgiel, Sebastian Karpiel-Bułecka, Brylska, Grzegorz Hyży, Kamil Bednarek, Krystyna Prońko.

Polsat welcomed the New Year 2023 in a cosmic scenery. Some 40 thousand people had fun at the event's venue, while millions followed it in TV. More than 20 top artists performed in Park Śląski in Chorzów. The show's presenters included Paulina Sykut-Jeżyna, Marcelina Zawadzka, Agnieszka Kołodziejska, Krzysztof Ibisz and Adam Zdrójkowski.

For 19 years, on 6 December of every year, right before the News, a special advertising block called the **St. Nicholas Day Commercial Block** is broadcasted. Last year's edition attracted 4.2 million viewers, thanks to which Polsat Foundation collected over PLN 1.7 million for the aid to sick children. It is nearly PLN 145 thousand more than last year.

Best sports

The quality of TV Polsat's channels is proven by the attachment of the viewers who have been with Polsat for many years. It is with such viewers in mind that we create our programs.

The year 2022 has once again confirmed the top position of Polsat Sport channel on Polish market. The TV station was awarded Telekamera prize in the category "Best Theme Channel of 25 Years", thus going beyond just being a sports channel, i.e. a channel in which Polsat Sport was the winner several times in the past. The award was presented in the year of new big challenges that Polsat's sports journalists approached with the same, or even bigger care as before.

In 2022 TV Polsat extended the agreement with International Volleyball Federation (FIVB). In combination with the earlier contracts, signed with Polish and European volleyball governing bodies means that fans can enjoy all the major volleyball tournaments from the same broadcasters up until 2032. There many opportunities to enjoy great volleyball over the past 12 months. After the thrill connected with the men's PlusLiga and women's Tauron Liga matches last season, the fans were closely following the matches Kędzierzyn-Koźle club who for the second year in a row won the CEV Champions League tournament. Then the players changed from their club jerseys to the national team jerseys to compete in FIVB Volleyball Nation's League. This was, however, just a warm-up before the Women's and Men's World Cup tournament which was played from the end of August until mid-October. All the matches from these tournaments were broadcast by Polsat' sports channels while the editorial team kept their fingers crossed for our national teams, just as the fans did. Men ended the tournament with silver medals while women took a fine, seventh spot. Fans can be sure that it is not the end of sports thrills. During the next ten years TV Polsat will broadcast two indoor volleyball world cups, Beach Volleyball World Championships, FIVB Volleyball Nation's League, which is played every year, including the two final tournaments, as well as the matches of Polish volleyball leagues, the European Volleyball Championship, the Club World Championship, as well as men's and women's CEV Champions League tournaments.

Six Polsat Sport channels mean the broadest and the most diverse programming offer in Poland. Apart from the already mentioned portfolio of volleyball events, fans can follow numerous other sports disciplines all year round, including football (soccer), tennis, boxing, mixed martial arts, cycling, track and field or skating.

Since the 2018/2019 season Polsat channels have shown the best and most prestigious football club competition of the world – the UEFA Champions League matches. To cover the elite event, Polsat has launched the most modern and the biggest sports studio in Poland and in our part of Europe. Each program before, during and after matches, is visually realized using state-of-the-art technologies – VIZRT, augmented reality (AR) and 3D models as well as a virtual studio. UEFA Champions League matches are broadcast live, in SuperHD quality and without commercials in two dedicated Polsat Sport Premium channels and four pay-per-view television services. Media support of these tournaments provided by TV Polsat was highly appreciated by the authorities of UEFA, which was reflected in the extension of the agreement for broadcasting of UEFA Champions League matches for years 2021 – 2024. Viewers may watch matches in the most convenient way for them, both on TV sets and mobile devices or on computers, over the Internet, using Polsat Box Go service. Additionally, the package of broadcasting rights acquired by TV Polsat includes the UEFA Youth League tournament during which the talents of future world football stars are forged. Each season means 138 UEFA Champions League matches, including the UEFA Super Cup match, and in total during three years it was over 400 matches of the best clubs in Europe for Polish viewers in TV Polsat channels. In each round Polsat Sport commentators and reporters are present on the biggest football stadiums of the Old Continent to provide viewers with first-hand information and opinions. During the validity of the new agreement, TV Polsat will show a total of 531 matches, including matches with the participation of Robert Lewandowski, Leo Messi, Kylian Mbappe, Neymar, Erling Haaland and their successors.

BEST PRACTICE – TECHNOLOGY IN POLSAT SPORT STUDIO



With the UEFA Champions League as well as the UEFA Europa League and UEFA Nations League matches in mind, in 2018 Polsat Plus Group built the most advanced and the biggest sports studio in Poland.

Thanks to new possibilities and technology, TV Polsat's sports channels can present the matches in a totally new dimension, both as regards live broadcasts themselves and the match-related materials (match analyses, statistics, replays of match situations, reporting or commentaries from experts).

New Sports studio of TV Polsat:

- 700 square meters of floor space,
- the only LED wall of this type in Poland which allows multiple broadcasts to be shown simultaneously;
- four shooting locations, including
- a special place for discussing match statistics,
- a location with touch screen for drawing and conducting detailed analyses of match highlights,
- a green box which will virtually transpose the experts discussing a given action directly to the pitch, right next to the players;
- the studio uses 8 cameras (including cameras installed on a crane with extendable arm);
- state-of-the-art, computer controlled LED studio and stage lighting.

Visual setting in TV Polsat new sports studio is prepared with the use of state-of-the-art VIZRT technologies, augmented reality (AR) and 3D models as well as a virtual studio, which offers enormous possibilities of recreating the football pitch, the crown of the stadium, the team lineups or individual situations. Fixed fiber-optic connections allow the possibility of simultaneous coverage of up to 6 matches. The whole broadcast is realized from state-of-the-art control room with dedicated equipment for sports production.

Thanks to TV Polsat, Polish viewers have the opportunity of watching the most important sports events, which are followed by hundreds of millions of people around the world. Broadcasting of major events and tournaments also means popularization of numerous disciplines of sport, which often stimulates people of all ages to practice a given sport. On the one hand, it encourages children and teenagers to go outdoors and get interested in sports, and on the other, it often helps adults in deciding to devote at least part of their leisure time to sports.

Polsat, as well as our sports and news channels willingly support activities which promote physical education by popularizing such activities in the media and in TV channels. Both, the news programs and the programs dealing with sports inform of mass sports events while encouraging viewers to participate in them. By presenting sports stars, who also willingly join such initiatives, we promote active leisure and tourism. We also promote mass running events and we support football, volleyball and tennis tournaments for children. In 2022 TV Polsat, as the first commercial broadcaster in Poland, covered the Winter Paralympic Games. The ten-day competition held in Beijing was covered widely on several of Polsat's sports channels with the total air-time of 250-300 hours. The Summer Paralympic Games, which will take place in Paris in 2024, will be covered by Polsat in the same scope.

A program called "Atleci" (The Athletes) has been created for all those who love sports. The program includes accounts from sports events, interviews with sport stars, practical advice from experts as well as the possibility to meet interesting sports personalities and visit extraordinary places on Poland's map of sports. There are also dedicated weekly programs featuring Volleyball (#7 Zone Magazine), Basketball (Basketball Magazine), martial arts (Colosseum Magazine) and Fortuna 1 Football League have their own, dedicated weekly magazines. Reports presenting secrets of the art of individual sports disciplines are an important part of each of these programs. Polish Ski Jumping Hills Magazine is an absolute novelty which appeared in 2021. The magazine is devoted to ski jumping but other winter sports disciplines are also covered with equal attention.

A new initiative of TV Polsat related to martial arts, or specifically to boxing, emerged in 2021. In order to develop and rebuild the discipline, which is strongly rooted in Poland, the Polsat Boxing Promotions group has been established. Its main task is to organize boxing galas with the participation of young and talented boxers, who will build the strength of the national scene in the future and will replace such stars as Andrzej Gołota or Tomasz Adamek. In the first year of its operation, the Polsat Boxing Promotions group produced 5 boxing galas and in 2022 the number of galas increased to 9. Years to come look similar in terms of plans.

Acquisition of broadcasting rights as well as production of major sports events at world class level mean expenditures reaching hundreds of millions of zlotys. Financing of such efforts only from the money obtained from sponsors or commercials is not possible. For that reason – similarly as in practically all countries in the EU and North America – part of the broadcasts are shown on paid channels. Ease of purchase of such services, affordable pricing as well as superb quality of the presented materials result in such services enjoying increasing understanding and popularity among our customers, and the need to pay is gaining more acceptance now than in the past.

At the same time we try to make sure that individual events of top importance are available for the most extensive groups of viewers.

Involvement in cinema productions

Polsat Plus Group is involved in cinema productions, both in co-production as well as in production of own titles. The Digital Artists Zone (CST) operates within Polsat Plus Group. It is a unique program in Poland for supporting domestic film productions. We offer filmmakers an opportunity to submit their projects which could then gain the Group's support in the fields of production, promotion and distribution.

Last year, two new titles hit the cinemas and were watched by nearly 800 thousand viewers before the March lockdown:

- "Najmro. Kocha, kradnie, szanuje" (Najmro. Loves, steals, respects), directed by Mateusz Rakowicz.
- "To musi być miłość" (It must be love), directed by Michał Rogalski.
- "Szczęścia chodzą parami" (Happiness loves company), directed by Bartosz Prokopowicz,
- "Miłość na pierwszej stronie" (First page love), directed by Maria Sadowska.

"Najmro. Kocha, kradnie, szanuje" (Najmro. Loves, steals, respects) qualified for the main contest of the Polish Film Festival in Gdynia.

"Zadra" (Splinter), directed by Grzegorz Molda, hit the cinemas in March 2023. Two more new films are expected to be shown:

- "Miłość na 4 łapy" (Love on four paws), directed by Denis Delica

- "Fuks 2", directed by Maciej Dutkiewicz.

For the people with sight and/or hearing impairment

In Polsat Plus Group we want to reach as many people as possible with our offer. Our **Super Polsat** channel – the first channel in Poland and Europe with most of the programming adjusted to the needs of people with sight and/or hearing impairment – is more and more popular among viewers. The offer of Super Polsat includes the best content produced by TV Polsat – great entertainment, cooking and music programs as well as the best TV series which have acquired faithful fans. The schedule also includes well-known blockbuster movies. On Saturdays viewers can watch classic movies of the Polish post-war cinema, and on Sundays – the best foreign movies – family films, great comedies and dramas – all content with closed captioning. The morning programming includes cartoons for the youngest viewers. Super Polsat also broadcasts sport events and concerts produced by TV Polsat.

BEST PRACTICE – POLSAT NEWS WITH CAPTIONING



Polsat News, Polsat Group's news station, was **the first commercial news station to introduce live captioning**, mainly for deaf people and people with impaired hearing. Since February 2020, the main edition of the "News" and the "Evening News" (a program which is already broadcasted with interpretation to sign language) as well as the station's journalistic programs, including "Guest of the News", "News and Opinions", "Intervention Extra", "The Scandal mongers" and "Presidents and Prime Ministers", have all been available with captioning upon selecting the relevant feature in a TV set.

Live captioning is realized using **the method of respeaking with facilitation**. **Respeaking** has been used for nearly 20 years now. It is used, among others, by British and American TV stations. The method was first used by BBC in 2001. In Polsat News a team composed of a respeaker and a facilitator prepares, on an on-going basis, the captions which are displayed to viewers. This way practically every person following a program with muted sound can still watch it with the full content being conveyed, instead of just reading the information displayed in a ticker.

The captioning is prepared by the Dostępni.eu team which already worked with TV Polsat earlier, when preparing live captioning for the deaf in the "Dancing with the Stars" show.

Strictly regulated advertising air-time

In accordance with the regulations, at least 33% of the quarterly air-time in TV Polsat channels is made up shows originally created in Polish, with more than 50% of the content being of European origin, produced mainly in the EU member states.

We also rigorously observe the duties and the restrictions related to advertising. The commercial blocks in our channels can be easily distinguished from regular shows while the total air-time devoted to commercials and tele-sales does not exceed 144 minutes in the 6 a.m.- 6 p.m. timeframe and 72 minutes in the 6 p.m. to midnight timeframe. All the sponsored programs contain sponsor markings. We also disclose product or service placement.

Polsat Media Advertising Office

Polsat Media Advertising Office offers a portfolio of 78 television channels – a big nationwide Polsat channel and an extensive range of thematic channels owned by Polsat Group and by other Polish and foreign broadcasters.

Polsat Media means also a comprehensive offer of non-TV products, including Polsat Media Online (video and display advertising), with full advertising support of Polsat-Interia.pl Group (21 million RU and over 2

billion page hits),¹ Polsat Media AdScreen (digital media OOH), Polsat Media AdTube (a platform associating popular Internet creators), Polsat Media Digital Audio (audio commercials in the Internet) and Muza.fm pan-regional radio station.

Polsat Media is the biggest advertising office not only in terms of the number of channels supported but also in terms of audience shares (35.5% SHR in a group of people aged 16-59)² and share in the TV advertising market.

¹ Source: Mediapanel, 2022.

² Source: Nielsen Media, 2022.

[GRI 417-3]

As a group operating on the market which is subject to numerous legal regulations, we are subject to constant monitoring and verification of our activities by regulatory authorities. In the previous years the Office of Competition and Consumer Protection (UOKiK) occasionally questioned selected aspects of our marketing communications, initiating explanatory proceedings as well as proceedings related to alleged practices violating the competition and collective interests of consumers. Our appeals against some of these decisions issued by the President of the Office of Competition and Consumer Protection (UOKiK) are still pending.

A detailed description of ongoing proceedings before the Office of Competition and Consumer Protection is presented in item 5.4 of the Report of the Management Board on the activities of Polsat Plus Group in 2021.

[GRI 102-12]

We are the signatories of several voluntary industry agreements concerning ethics of program broadcasting. The following are the most important ones:

- Television broadcasters agreement on the rules of distribution of advertisements and sponsor references regarding food products and beverages including ingredients which are not recommended in the daily diet in excessive quantities.
- Television broadcasters agreement on the rules of distribution of advertisements and sponsor references regarding food products and beverages including ingredients which are not recommended in the daily diet in excessive quantities.
- IAB Polska Fair Advertising Initiative.
- Code of good practice concerning detailed rules of protection of minors in on-demand audiovisual media services.
- Declaration of Cooperation for Safety of Children in the Internet.

The full list can be found in Chapter 5. G for Governance.



5th G for Governance



5. G for Governance

5.1. Key regulations

We meet the requirements of the Directive EU 2014/95 and of the Polish Accounting Act of 29 September 1994 (with subsequent amendments).

We operate on highly regulated markets – while conducting our operations we have to account for several domestic laws, including the telecommunications law, the press law as well as the regulations governing radio and television, the EU law, or the capital market regulations and the principles of best practices for WSE-listed companies.

Polsat Plus Group companies are members of **several industry organizations**.

5.2. Transparent communication

[GRI 101, GRI 102-45, GRI 102-46, GRI 102-47, GRI 102-50, GRI 102-51, GRI 102-52, GRI 102-54, GRI 102-56]

We understand the importance of responsible communication with the market, our employees and other stakeholders of our Group. As a public company, listed on the Warsaw Stock Exchange, we regularly publish financial statements and management reports on our activities. More information on this item can be found in Chapter 1 - Our business.

This report is the sixth report on non-financial information published by Polsat Plus Group, prepared in accordance with the Global Reporting Initiative (GRI) Standard in its Core version and the art. 49b sections 2-8 of the Polish Accounting Act. Our report covers Polsat Plus Group, and in particular data related to the following companies:

- Cyfrowy Polsat,
- Polkomtel,
- Telewizja Polsat,
- Netia Capital Group.

In terms of generated revenue, assets held and the nature of operations the above-mentioned entities are the key companies of our Group, and in our view they provide the basis for a comprehensive description of our business. In response to the requirements of the Polish Accounting Act, all the presented data is presented with a breakdown into the above mentioned companies including, in particular, the data for our parent company, i.e. Cyfrowy Polsat S.A.

The present report was not subject to external audit.

[GRI 102-44]

Just like in the past years, our report has been compiled in line with the rules defined by the GRI Standard. During the preparation of this publication, we went through the processes of identification, prioritization and validation.

Developing the content of this report was preceded by a survey regarding the expectations of stakeholders – in Netia Capital Group in 2020 and in the remaining companies in 2016.

In 2022, we did not hold a dialog session with stakeholders. Instead we used the data collected during recent surveys and the on-going communication, since in the conditions in which we operate the aforementioned data did not lose its validity in any of the discussed areas. We have also used the information obtained during day-to-day contacts with our stakeholders and the Group's managers, as well as the information we obtained based on continuous observation and analysis of the markets on which we operate.

The survey of stakeholders' expectations in Netia Capital Group was conducted in the form of an online questionnaire addressed to employees, contractors, social partners, representatives of management, investors, and other Group's stakeholders. During the survey the respondents answered questions regarding economic, strategic, environmental, social, human rights as well as corruption and bribery prevention issues.

The survey in Cyfrowy Polsat, Polkomtel and Telewizja Polsat was conducted based on the AA1000SES international dialog standard. The discussion held in 2016 was attended by the representatives of entities operating in our business environment. As assumed, the dialog defined the strategic topics which we have included in our corporate social activities as well as in the present report. The discussion held during the dialog session enabled us to prepare the Relevance Matrix – a set of topics from the area of corporate social responsibility which are the most important to the Group and to its stakeholders. In our opinion, taking into account the scope of the issues raised in our day-to-day contacts with the Group's stakeholders and based on discussions with management, these topics remain valid also in 2022.

[GRI 103-1]

Responding to the current trends related to economic, environmental and social changes, we analyzed a list of key topics for Polsat Plus Group. We have categorized them based on the ESG analysis, allocating them to three dimensions (economic, environmental and social).

Economic dimension

- influence of Polsat Plus Group on the Polish economy and legislative environment,
- management approach towards corporate responsibility,
- corporate ethics and governance (including risk management and prevention of corruption),
- quality of products and services,
- innovation (including investments in research and development),
- cyber security, ICT security, information security management,
- improving efficiency through adapting by Polsat Plus Group to the challenges related to technological revolution, e.g. automation or robotics,
- expanding our offer and our customer base.

Social dimension

- responsibility in relations with customers (including quality of customer service, satisfaction surveys, management of complaints, customer data and privacy protection, assurance of safety of the children using the Internet),
- responsible marketing communication and advertising,
- responsibility while building TV messages (including protection of intellectual property rights and copyrights, editorial standards, educational value of the topics related to sustainable growth, promotion of right attitudes),
- activities carried out for local communities (via Polsat Foundation, the Group and corporate volunteering),
- prevention of digital exclusion,
- safety, thanks to products and services provided by Plus network,
- sponsoring of sports events,
- promoting an active lifestyle thanks to the promotion of sports,
- social involvement during the critical random events, e.g. corona virus pandemics as well as Russia's aggression on Ukraine,
- solutions ensuring data integrity and safety,
- customer satisfaction with solutions improving user experience,
- work conditions,
- education and development of employees,
- Occupational Health and Safety (OHS).

Environmental dimension

- reduction of greenhouse gas emission in the scopes 1 and 2 (acc. to GHG Protocol),
- production of clear, green energy from renewable sources,
- building the full value chain for “green” hydrogen economy,
- share of zero-emission energy in the Group’s energy mix,
- solutions supporting a pro-ecological approach and contributing to the achievement of climate neutrality,
- solutions supporting a pro-ecological approach and positively influencing the fight against the effects of progressing climate change,
- proper waste management.

5.3. Compliance with requirements

[GRI 103-2, GRI 103-3]

Industry standards and self-regulation

Details related to policies, due diligence procedures as well as performance indicators can be found in the chapter *S for Society*.

Management approach disclosures

All our activities are undertaken in compliance with law applicable in Poland. We operate in accordance with the regulations that pertain to commercial companies in Poland, in particular with legislation that regulates activities on the telecommunication, pay TV and TV broadcasting markets, as well as with the regulations pertaining to publicly listed companies.

Every year, together with its annual report, Polsat Plus Group publishes a statement concerning compliance with **corporate governance** rules in a given year. Relevant documents for the year 2022 are available publicly on our website.

In Poland, the corporate governance rules are found in a document entitled Best Practices for WSE Listed Companies 2021. The purpose of these rules is to consolidate the transparency of listed companies, improve the quality of communication between companies and investors, strengthen the protection of shareholders’ rights, also in the areas which are not regulated by the law. The Best Practices cover fields in which implementation of the rules may have a positive influence on market valuation of the company, thus reducing the cost of acquisition of capital.

Due diligence procedures

In each of the Group’s companies, both the legal departments and the operating units which carry out specific business activities, are responsible for making sure that the operations are conducted in compliance with the law.

Our activities on the telecommunications market (Internet access and mobile telephony) are supervised by the Office of Electronic Communications (UKE), while the activities on the TV market are supervised by the National Broadcasting Council (KRRiT). Representatives of our Group regularly participate in the work of

Polish and international industry organizations and then implement and promote the solutions developed by these organizations.

We are signatories of numerous voluntary industry agreements.

The most important ones include:

- Standards regarding online advertising formats IAB Polska.
- Broadcasters' agreements regarding the principles of dissemination of advertisements and sponsor references regarding food or beverages containing components whose presence in excessive amounts in a daily diet is not recommended.
- IAB Polska initiative for fair advertising.
- Code of best practices regarding the principles of protection of minors in respect of on-demand audiovisual media services.
- "Warsaw Declaration": International Cooperation Key to Combating Piracy.
- 5G Strategy for Poland Agreement.
- Declaration of Cooperation for the Safety of Children in the Internet.
- IAB Qualid program on improving the quality of online advertising.
- Agreement signed by the providers of media services regarding the method of fulfillment of the obligation of assuring the facilities for the people with disabilities, while providing to them audiovisual services which are offered on-demand, as well as the obligation of assuring the facilities in the TV shows for children.

No dedicated compliance management procedures have been implemented in the Group.

Performance

[GRI 419-1 Non-compliance with laws and regulations in the social and economic area (penalties for accounting fraud, discrimination in the workplace, etc.)]

In 2022, none of the Group's companies was penalized for non-compliance with laws and regulations in the social and economic area.

Polsat Box also offers access to as many as even 160 Polish-language TV channels, including all the channels from Polsat's extensive portfolio, via satellite (DTH), using IPTV technology as well as over the Internet provided by any ISP. Every day TV Polsat provides reliable and impartial information regarding the most important developments from Poland and around the world. The audits performed by KRRiT (National Broadcasting Council) confirm the top quality of work of our journalists.

With the wellbeing of underage viewers and their protection against harmful content in mind, Polsat Box offers parental control which can be activated for specific channels or shows. As regards VOD, we have adopted the "Code of VOD best practices in the field of protection of minors" which was developed by the National

Broadcasting Council jointly with the IAB Polska Association of Employers in the Internet Industry (Polish advertising industry organization).

Our Internet access service contributes to providing equal opportunities for the inhabitants of cities and rural areas alike. Wireless LTE communication offered by Plus network reaches big cities as well as villages and small towns. Our Internet access service is often the only possibility of connecting to the Internet, which reduces the threat of digital exclusion on a nationwide scale. In May 2020 Plus launched the first commercial 5G network in Poland and dynamically extends its coverage, ensuring new opportunities with respect to access to the latest solutions and services for customers, companies and the economy.

Telewizja Polsat understands the particular responsibility related to the impact that television, advertising in particular, has on children. On 25 November 2019 a self-regulation document was signed in the head office of the National Broadcasting Council. It was developed jointly by the TV broadcasters carrying out advertising activities for their own channels as well as for the channels they represent (Telewizja Polsat, Telewizja Polska, TVN) and by organizations which associate producers of food supplements (PASMI Employers Association "Polish Union of Non-Prescription Drug Manufacturers," POLFARMED Polish Chamber of the Pharmaceutical Industry and Medical Devices, Polish Council for Supplements and Nutritional Foods (KRSiO), Polish Association of Pharmaceutical Industries (PZPPF)). The essence of this self-regulation document is the universal adoption of the regulations whose observance will, on the one hand, ensure access to reliable information on the beneficial effects of supplements which support the organism and, on the other, protect viewers, to even a greater extent than to-date, against advertising messages being too intrusive. The self-regulation took effect on 1 December 2019 and it concerns all food supplement ads which are aired from 1 January 2020.

Furthermore, Telewizja Polsat is a signatory of an agreement protecting children against an unhealthy diet. This agreement clearly formulates the principles to be observed when approving commercials and sponsor references shown in connection with children's programs. In accordance with this agreement, all advertisers from the industry must submit statements confirming compliance of their products with the criteria developed by the Polish Federation of Food Industry (PFPZ) and the Nutrition Institute (IŻŻ).

The amended regulation of the National Broadcasting Council of 13 April 2022 on increasing accessibility of television programs for disabled persons with impaired vision and hearing, took effect from 10 May 2022. In 2022 Telewizja Polsat, Lemon Records and Music TV fulfilled the requirements imposed by the amended regulation as regards accessibility of television programs for persons with disabilities. Programs produced for Super Polsat channel in 2022 were adapted, in 86% of the reported air-time, to the needs of people with impaired hearing, speech and sight. Moreover, in 2020 Telewizja Polsat implemented the feature of displaying of text live on screen in its Polsat News channel.

Telewizja Polsat also participates in the on-going work, within the group of the broadcasters who are the members of the Polish Chamber of Commerce and Telecommunications (KIGEiT), aimed at developing an agreement amount the broadcasters regarding dynamic ad insertion (DAI) as well the proposal of introducing Logical Channel Numbering (LCN) for terrestrial TV channels.

We exceed standards

[GRI 102-12, GRI-102-13]

Our representatives participate in the activities of work groups of the 11 industry organizations that we are members of. Participation in these groups is voluntary and the addressed topics include, among others, development of the telecommunication market, regulation of the media market and intellectual property protection. We are also a member of the Polish Association of Listed Companies.

Table 37. Representatives of Polsat Plus Group in industry organizations

Company	Cyfrowy Polsat	Netia	Polkomtel	Telewizja Polsat
Polish IT and Telecommunications Chamber (PIIT)	X	X	X	
Association of Private Media Employers Lewiatan	X			X
Polish Confederation Lewiatan			X	
National Chamber of Commerce of Electronic Industry and Telecommunications (KIGEiT)	X	X		
Polish Chamber of Digital Broadcasting (PIRC)	X			
IAB Polska	X			
SYGNAŁ Association of Distributors of Television Programs	X			X
Polish Internet Surveys	X			
Advertising Council (Rada Reklamy)	X			X
Creative Poland Association (Stowarzyszenie Kreatywna Polska)				X
Polish Chamber of Electronic Communications (Polska Izba Komunikacji Elektronicznej)		X		

Prevention of corruption and bribery

Management approach disclosures

The Group has never permitted and will never give permission for any corrupt practices. Ethics in business has always had very high priority in our organization – our **Code of Ethics** covers all the Group's companies. The document defines fair competition, respect for law and ethical behavior.

Due diligence procedures

Internal audit and control units operate in Polsat Plus Group. An Internal Audit Division and an Internal Control Office function in Cyfrowy Polsat, Polkomtel and Netia. Moreover, there is a Board and Control Office in Telewizja Polsat. These units are responsible, among others, for the verification of compliance of our operations with procedures and regulations, and they also deal with issues related to corruption and bribery in sensitive areas of the organization. Every suspicion of corrupt practices is examined meticulously and if our suspicions are confirmed, then we terminate our cooperation with a given individual or firm.

In Telewizja Polsat prevention of corruption and bribery is the responsibility of the legal department, whose duty is to assure that adopted ethical norms are observed by the employees.

No dedicated due diligence procedures associated with preventing corruption exist in Cyfrowy Polsat, Polkomtel and Telewizja Polsat. Netia Group implemented the Policy of Fraud Prevention and Protection of Whistle-blowers and the more detailed Fraud Prevention Procedure in the area of sponsorship, benefits and conflict of interests.

Performance

[GRI 205-3]

No incidents having the nature of corrupt practices were noted in Polsat Plus Group in 2022.

Table 38. Noted corruption incidents in Polsat Plus Group

Noted corruption incidents ended with:	2022	2021
Termination of employment or a disciplinary penalty for employees	0	0
Refusal to renew contracts with contracting parties due to violation of rules related to corrupt practices	0	0
Court suits related to corrupt practices filed against a reporting organization or its employees during the reporting period	0	0
Total	0	0

Whenever a case of corrupt practices is confirmed the guilty person is dismissed on disciplinary grounds and we introduce procedures in our companies to remind other employees of the valid principles and internal regulations. We tighten the processes, modify the procedures and carry out numerous preventive and educational actions.

Inspections of areas, where cases of corruption were discovered in the past, or which in our opinion are sensitive and where such incidents can potentially occur, did not demonstrate any irregularities in these areas in 2022.

Principles of free competition

[GRI 206-1]

In our view, no incidents involving the violation of freedom of competition or anti-trust regulations occurred in Cyfrowy Polsat and Polkomtel in 2022.

Nevertheless several investigations are currently in progress against Cyfrowy Polsat and Polkomtel which were initiated by the UOKiK (Office of Competition and Consumer Protection) President in the past in connection with suspected use, by Cyfrowy Polsat and Polkomtel, of practices which harmed collective consumer interests. The detailed description of the administrative proceedings of material nature which are in progress against Cyfrowy Polsat and Polkomtel as of the date of publication of this report can be found in the chapter 5.4 of the consolidated report of the Management Board of Polsat Plus Group on its activity.

No incidents involving the violation of freedom of competition or anti-trust regulations occurred at Netia in 2022.

In May 2021, the President of the Office of Competition and Consumer Protection initiated antimonopoly proceedings against Telewizja Polsat concerning market practices in distribution of TV channels to operators of paid TV platforms. The President of UOKiK examines whether the model of selling TV programs produced and broadcast by Telewizja Polsat in bundles can be treated as an abuse of market position by this company with regard to distribution of TV programs. As at the date of publication of this Report, the proceedings are ongoing.

The case against Telewizja Polsat which was filed in 2020 by Play – P4 Sp. z o.o., the operator of Play mobile network, in connection with the alleged so-called “hidden advertising” of Plus mobile telephony network’s services ended in December 2022. Telewizja Polsat was obligated to broadcast apologies in Polsat News channel, which it did.

In 2022 UOKiK President initiated legal proceedings against Telewizja Polsat regarding practices infringing upon the collective interest of consumers which involved misleading the people who participated in the SMS contest on New Year’s Eve, organized as part of “Sylwestrowa moc przebojów 2021 – Sylwester Szczęścia” (New Year’s Eve Power of Hits 2021 – the New Year’s Eve of Happiness) show, as regards the rules of participation in that SMS contest. As of the date of the report the proceedings were in progress.

Responsibility towards the employees

Details related to policies, due diligence procedures as well as the performance indicators can be found in the chapter S for Society.

Management approach disclosures

In every company belonging to Polsat Plus Group employee affairs are regulated by the applicable **Work Regulations**.

We try to make sure that the policies that we use internally in the organization reflect applicable standards. This rule also applies to our Work Regulations. The **Human Resources Policy** has been implemented in Cyfrowy Polsat, Polkomtel and Telewizja Polsat. The main purpose of this policy is to build an attractive working environment for existing and potential employees. The document has been used to align the understanding of the principles of staff management with the values adopted by our Group.

In Netia there is no document equivalent to the Human Resources Policy. There are separate procedures and regulations in place, regulating different aspects of the organization's activities, including the Recruitment Procedure, Remuneration Regulations, Training Participation Rules or the documents regulating the rules of assuming liabilities and the policies regarding security.

Due diligence procedures

The Human Resources Policy regulates the process of hiring new employees, their onboarding, offered terms of employment and organizational culture, competence development, freedom of association. We offer fair remuneration to our employees, depending on the type of their duties, scope of responsibilities and complexity of their tasks. The levels of remuneration at individual employment levels/positions are defined by the Remuneration Regulations, while the minimum remuneration level offered by the Group complies with the provisions of Polish law.

Performance

The following performance indicators have been adopted to assess performance:

- GRI 102-8 Information on employees and other workers,
- GRI 102-41 Collective bargaining agreements,
- GRI 405-1 Diversity of governance bodies and employees,
- GRI 403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities,
- GRI 403-3 Workers with high incidence or high risk of diseases related to their occupation,
- GRI 403-4 Health and safety topics covered in formal agreements with trade unions,
- GRI 404-1 Average hours of training per year per employee,
- GRI 405-2 Ratio of basic salary and remuneration of women to men.

We exceed standards

Selected benefits available for Polsat Plus Group employees: **[GRI 401-2]**

- Prepaid medical care package,
- Prepaid sports pass,
- Promotions for employees,
- Insurance,
- Special offers for theater tickets,
- Discounted offers of products and services.

Respect for human rights

Details related to policies, due diligence procedures as well as the performance indicators can be found in the chapter S for Society.

Management approach disclosures

In Poland **respect for human rights** is effectively enforced by the Polish law. Our business is not exposed to forced labor or employment of minors.

Polsat Plus Group has implemented the **Diversity and Human Rights Policy**. We support the Universal Declaration of Human Rights and the Declaration of the International Labor Organization. The fundamental principles and rights stipulated by these declarations have been incorporated into the **Code of Ethics** and the **Human Resources Policy** of Polsat Plus Group.

By virtue of other regulations and codes (e.g. the **Work Regulations** or the **Anti-Mobbing Policy**), the Group's companies are obligated to protect their employees against any act of physical, verbal or psychological harassment; abuse, humiliation or threats coming from either co-workers or superiors with respect to the below listed dimensions of diversity: sex, age, sexual orientation, competence, experience, potential degree of disability, nationality, ethnic and social origin, skin color, language of communication, parental status, religion, denomination or lack of denomination, political views or any other dimensions of diversity which are defined by valid law.

Due diligence procedures

An Internal **Anti-Mobbing Committee** has been appointed in Cyfrowy Polsat and Polkomtel as an element of the **Anti-Mobbing Policy**. The Committee is responsible for reviewing the complaints related to occurrence of mobbing. To familiarize our employees with the topic as well as to make them aware of potential threats and the rights they have, regular mandatory training is carried out for employees with regard to this topic via our e-learning platform. An Ethics Officer has been also appointed in the companies.

Netia also has relevant anti-mobbing and fraud prevention procedures. Regulations are included in two documents: "**Anti-mobbing and Sexual Harassment Policy in Netia Group**" and "**Fraud Prevention and Whistle-blowers Protection Policy**." An **Ethics Council** operates in Netia, supporting an independent **Ethics Officer**.

In the case of Telewizja Polsat, acts having the nature of mobbing are covered by the **Anti-Mobbing Procedure** which is an internal document of that company.

Performance

[GRI 406-1]

No complaints regarding alleged mobbing behavior were received by the Anti-Mobbing Committee of Polkomtel in 2022.

No complaints regarding alleged mobbing behavior were received by the Anti-Mobbing Committee of Cyfrowy Polsat in 2022.

In 2022, the Ethics Officer received 7 formal reports from the employees of Netia Group concerning a possibility of violation of the adopted ethic rules in Netia. All of these reports concerned the area of human rights in the context of the workplace. 4 of them concerned accusations of discrimination in relations between a superior and a subordinate, while 3 concerned the violation of principles of ethical conduct in interpersonal relations. After conducting interviews and collecting explanations, it was decided that there was no grounds to carry out formal proceedings in any of the above mentioned cases. The involved parties were given advice as a result of which a solution which satisfied all parties was found. After a few months control interviews were conducted which failed to produce any further reservations on the part of people initially reporting the above mentioned complaints.

In 2022, no complaints regarding alleged mobbing behavior were received in Telewizja Polsat.

Activities for the society

Details related to policies, due diligence procedures as well as result indicators can be found in the Chapter 2 Our strategy in a nutshell.

Management approach disclosures

We carry out our social and community-related activities via the Polsat Foundation whose mission includes saving the health and lives of children. The framework and the principles of the Foundation's activities are defined in the Incorporation Deed of Polsat Foundation which can be accessed on the Foundation's website – www.fundacjapolsat.pl.

No dedicated policy governing corporate social responsibility issues exists in Polsat Plus Group.

Due diligence procedures

The Foundation Board supervises whether the activities of Polsat Foundation are performed in due manner and in compliance with the statutes of the Foundation. Since November 2016 the Foundation Board comprises 8 members. The Board's members include the following:

- Małgorzata Nawrocka,
- Katarzyna Ostap-Tomann,
- Nina Terentiew-Kraśko,
- Józef Birka,
- Mirosław Błaszczuk,

- Paweł Januszewicz,
- Aleksander Myszka,
- Tobias Solorz.

The Foundation's activities are supervised by the Minister of Health.

Performance

The following indicators have been adopted to assess performance:

- GRI 203-1 Infrastructure investments and services supported
- GRI 203-2 Significant indirect economic impacts

We exceed standards

Our definition of social responsibility:

In Polsat Plus Group we see and understand the huge impact that our services have on communities. The pillars of our activities for the benefit of the society are:

- Environment
- Safety
- Promotion of sports
- Education
- Aid to children

For this reason Polsat Plus Group cooperates with the Clean Poland Program Association, the rescue services – WOPR, MOPR, TOPR and GOPR, makes donations and supports Polsat Foundation, supports amateur and professional sports events and promotes physical activity among the society as well as makes efforts to counteract digital exclusion.

Key figures:

- Polsat Foundation provided aid to over **42 thousand** children,
- The Foundation provided support to **over 2 681 hospitals and medical centers**, as well as schools and orphanages,
- More than **PLN 283 million** was donated for the Foundation's statutory goals.
- Over **PLN 25 million** was raised for the Foundation from the St. Nicholas Day's commercial block in Telewizja Polsat.

- Over **PLN 36.5 million** in proceeds for Polsat Foundation from the donation of 1.5% of the income tax,
- Two toll-free emergency numbers were activated by Plus network – **601 100 100** (for emergencies occurring at the seaside and on lakes) and **601 100 300** (for emergencies in the mountains).
- Nearly **239 thousand of active users of our RATUNEK (RESCUE)** app, the only approved application that is connected to the accident notification system operated by voluntary rescue units.

Environmental impact

Details related to policies, due diligence procedures as well as performance indicators can be found in the Chapter E for education and pro-environmental activities.

Management approach disclosures

All our activities are undertaken in compliance with the Polish legal order. Our Group operates in compliance with the following laws:

- Environmental Protection Act dated 27 April 2001,
- Waste Management Act dated 14 December 2012,
- Waste Electrical and Electronic Equipment Act dated 11 September 2015,
- Packaging Waste Management Act dated 13 June 2013,
- Waste Batteries and Accumulators Act dated 24 April 2009.

Due diligence procedures

Environmental goals have existed in Polkomtel since 2012. Their observance has become an important element of the company's strategy. The company's ecological targets include:

- introduction to the market of products which meet the relevant norms and regulations,
- achieving levels of salvaging and recycling of electrical and electronic equipment, batteries and accumulators as well as packaged products not lower than levels required by the law,
- sale of electricity generated from renewable sources of energy, gas burning or cogeneration in amounts not lower than required by the law,
- monitoring and reporting of used raw materials,
- rational and thrifty management of electrical energy,
- restriction of the negative environmental impact,
- membership in the Clean Poland Program Association (Stowarzyszenie Program Czysta Polska), whose mission (with the support of Polsat Plus Group) is to initiate changes, educate society and

promote important topics and actions related to ecology, environmental protection and improvement of life quality.

Under the implemented environmental management system we commit to:

- promote environment awareness among customers and encourage them to use digital solutions,
- promote and encourage employees to take care of the natural environment and support ecological habits,
- constantly develop the environmental management system,
- constantly develop processes and products in order to reduce their negative impact on the environment,
- strengthen beneficial and ecological activities and reduce negative impact on the environment,
- meet all requirements (including legal ones) and other requirements concerning environmental aspects.

In addition, our InterPhone Service set-top box factory holds the following certificates: **ISO 9001:2015** and **ISO 14001:2015 as well as ISO 45001:2018** in the field of design and manufacturing of electronic equipment as well as PN-N-18001:2004 standard in the field of design and manufacturing of electronic equipment which was issued by BSI – British Standards Institution, while Polkomtel conforms with **ISO 9001:2015** and **ISO 14001:2015** standards issued by DEKRA Certification. Details regarding ISO certificates are presented in the chapter *E for education and pro-environmental activities*.

Performance

The following indicators have been adopted to assess performance:

- GRI 301-1 Materials used by weight and volume,
- GRI 302-1 Energy consumption within the organization,
- GRI 306-1 Water discharge by quality and destination,
- GRI 306-2 Waste by type and disposal method,
- GRI 302-4 Reduction of energy consumption.

We exceed standards

For years we have worked on issues related to environmental impact. The topics which are in the area of interest of Polsat Plus Group include among others: clean energy efficiency, green hydrogen, energy efficiency, ecologic products, renewable energy or waste reduction.

Energy efficiency and investments in renewable energy sources are one of the most important environmental priorities of the Polsat Plus Group. Therefore we have extended our strategy by a new business pillar based on production and sale of clean energy. According to the assumption of our Strategy 2023+, announced in December 2021, in the years 2022-2026 we plan to invest ca. PLN 5 billion in the development of zero- and

low-emission energy sources with a view to achieving ca. 1,000 MW of installed production capacity from biomass, solar and wind farms, and thermal waste processing. We estimate that the implementation of our investment plans may contribute to the reduction of greenhouse gas emissions by over 2 million tons of CO₂ equivalent yearly. Moreover our Strategy 2023+ contains an assumption of development of the full value chain relying on green hydrogen. The capital expenditures associated with this project amount to PLN 500 million in the years 2022-2026.

In 2021, Polkomtel signed a long-term agreement with ZE PAK Group for the supply of green energy. The energy is produced by the biggest in Poland solar farm located in Brudzew whose power generation capacity is 70 MWp. Thanks to the concluded agreement since the beginning of 2022 Plus customers have been using a network which is powered by green energy from the sun.

The major Shareholder of Polsat Plus Group, Mr. Zygmunt Solorz, has initiated establishment of the Clean Poland Project Association (Stowarzyszenie Program Czysta Polska), whose goal is to undertake activities which would ensure that Poles will live in a healthy and clean environment.

We strive to make sure that every set-top box manufactured in Polsat Plus Group's factory is packed only in recycled packaging. In addition, in the interest of organizational efficiency, cost optimization and natural environment protection and conservation, we make sure that vehicles transporting equipment and other materials to the sales network are loaded in an optimum manner, which enables reduction of emission of carbon dioxide into the atmosphere.

Cyfrowy Polsat hands over its waste (packaging waste, electro-waste, batteries and other waste from operations) to specialized recycling firms, in which the waste is recycled or disposed of. The documents which are intended for disposal at Cyfrowy Polsat are destroyed in a special heavy duty shredder. The output is successively shipped as waste paper for recycling. We enable our users to dispose of electro-waste and empty batteries in selected collection points on the premises of the company.

In Polsat Plus Group we support good habits which, taking into account the size of our organization and the number of people employed, bring tangible changes:

- we segregate waste,
- we no longer use disposable cups and plates or cutlery,
- we drink water in glass bottles or from dispensers,
- we use two-sided copying and printing,
- we switch off the lights when leaving a room,
- we use the stand-by mode on computers while they are on,
- we disconnect chargers once battery charging ends,
- we use water rationally and are conscientious when using air-conditioning.



6. Additional information



6. Additional information

6.1. About this report

The Sustainable Development Report of Polsat Plus Group for 2022 meets the requirements of the Polish Accountancy Act of 29 September 1994. The report has been drafted in accordance with the Global Reporting Initiative – GRI Standards. It fulfills the obligations of the Directive of the European Parliament and Council 2014/95/EU of 22 October 2014.

[GRI 102-49]

Our report covers the Polsat Plus Group, i.e. the data for the following companies in particular: Cyfrowy Polsat S.A., Polkomtel Sp. z o.o., Telewizja Polsat Sp. z o.o. and Netia S.A., together with their subsidiaries.

The present document is a copy, in pdf format, of the official Sustainable Development Report of Polsat Plus Group for 2022 which was prepared in the xhtml format.

The report for 2022:

- includes 72 GRI indicators (numeric and descriptive) which cover basic information, profile information as well as our management approach and the specific indicators from the ESG area (i.e. the Environmental, Social and Governance indicators),
- presents the key priorities of the Group in terms of its Sustainable Development Goals that are aligned with the pillars of its CSR mission,
- discusses the impact that our operations have on the economy, the society and the environment,
- presents a framework for linking future financing with strategic plans regarding the sustainable development ([Sustainability-Linked Financing Framework](#)),
- includes the values of the Key Performance Indicators (KPI) for the Sustainable Development Goals pursued by Polsat Plus Goals,
- presents 56 best practices for SDG's,
- is available in two language versions (Polish and English).

All of the Group's non-financial reports which have been published to date are available on www.grupapolsatplus.pl website, in the "[ESG Reports](#)" bookmark.

The Sustainable Development Report of Polsat Plus Group for 2022 presents the approach of the Group's key companies (Cyfrowy Polsat, Polkomtel, Polsat TV, Netia Capital Group) to social, environmental and corporate governance-related issues. It also sums up the economic, social and environmental impact that we had as well as our involvement in the pursuit of the best practices aimed at the fulfillment of the UN Sustainable Development Goals in 2022.

The document is not subject to any external verification - the auditor only examines the fulfillment of our reporting obligations.

The process of internal verification of the report involved the representatives of the Management Board and the directors responsible for individual business areas. The process also involved our stakeholders (for more information see the "Who are our stakeholders?" section). The report has been developed with the

involvement of the employees of Polsat Plus Group, with the whole process being coordinated by the Corporate Communications Department, working in cooperation with the Investor Relations Department and the Controlling Department.

6.2. Stakeholder guide

INDEX GRI

[GRI 102-55]

GRI standard number	Indicator number	Indicator title	Required at CORE level	Is it marked in the Report?	Page
Reporting principles and foundation					
GRI 101		Reporting principles and foundation	CORE	yes	154
General disclosures					
Organization profile					
GRI 102	102-1	Name of the organization	CORE	yes	9
GRI 102	102-2	A description of the organization's activities, brands, products and/or services	CORE	yes	9, 12
GRI 102	102-3	Location of the organization's headquarters	CORE	yes	9
GRI 102	102-4	Location of the organization's operations	CORE	yes	9
GRI 102	102-5	Ownership and legal form	CORE	yes	9
GRI 102	102-6	Markets served	CORE	yes	9
GRI 102	102-7	Scale of the organization	CORE	yes	8
GRI 102	102-8	Information on employees and other workers of the organization	CORE	yes	103, 162
GRI 102	102-9	Supply chain	CORE	yes	57
GRI 102	102-10	Significant changes to the organization and its supply chain	CORE	yes	17
GRI 102	102-11	Whether and how the organization applies the Precautionary Principle or approach	CORE	yes	17
GRI 102	102-12	Externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses	CORE	yes	33, 155, 162
GRI 102	102-13	Membership of associations and organizations	CORE	yes	33, 162

Strategy					
GRI 102	102-14	Statement from senior decision-maker	CORE	yes	5
GRI 102	102-15	Description of key impacts, risks, and opportunities	CORE	yes	5, 17
Ethics and integrity					
GRI 102	102-16	Organization's values, principles, standards, and norms of behavior	CORE	yes	105
GRI 102	102-18	Governance structure of the organization, including committees of the highest governance body	CORE	yes	9, 10
Stakeholder engagement					
GRI 102	102-40	A list of stakeholder groups engaged by the organization	CORE	yes	28, 29
GRI 102	102-41	Employees covered by collective bargaining agreements	CORE	yes	122, 162
GRI 102	102-42	The basis for identifying and selecting stakeholders with whom to engage	CORE	yes	29
GRI 102	102-43	Approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group	CORE	yes	29
GRI 102	102-44	Key topics and concerns that have been raised through stakeholder engagement, including how the organization has responded to those key topics and concerns, including through its reporting	CORE	yes	154
GRI 102	102-45	Including in the report entities included in the organization's consolidated financial statements	CORE	yes	154
GRI 102	102-46	Process for defining the report content and the topic Boundaries	CORE	yes	154
GRI 102	102-47	List of the material topics identified	CORE	yes	154
GRI 102	102-48	Effect of any restatements of information given in previous reports, and the reasons for such restatements (e.g. mergers, acquisitions, change of base year/periods, nature of business, measurement methods)	CORE	yes	54, 104
GRI 102	102-49	Changes in reporting	CORE	yes	122, 173
GRI 102	102-50	Reporting period	CORE	yes	154
GRI 102	102-51	Date of the most recent previous report (if any)	CORE	yes	154

GRI 102	102-52	Reporting cycle	CORE	yes	154
GRI 102	102-53	Contact point	CORE	yes	186
GRI 102	102-54	Claims of reporting in accordance with the GRI standards: Core or Comprehensive option	CORE	yes	154
GRI 102	102-55	GRI content index	CORE	yes	174
GRI 102	102-56	Organization's policy and current practice with regard to seeking external assurance for the report	CORE	yes	154
Management Approach					
GRI 103	103-1	Explanation of the material topic and its Boundary	CORE	yes	39, 86, 155
GRI 103	103-2 103-3	The management approach and its components in the area of compliance with law and regulations	CORE	yes	157
GRI 103	103-2 103-3	Evaluation of the management approach in a given area	CORE	yes	157
GRI 103	103-2 103-3	The management approach and its components in the area of Human Resources	CORE	yes	157
GRI 103	103-2 103-3	Evaluation of the management approach in a given area	CORE	yes	150
GRI 103	103-2 103-3	The management approach and its components in the area of Education and training	CORE	yes	157
GRI 103	103-2 103-3	Evaluation of the management approach in a given area	CORE	yes	157
GRI 103	103-2 103-3	The management approach and its components in the area of Diversity and equal opportunity	CORE	yes	157
Topic-specific disclosures					
Economic topics					
Economic performance					
GRI 201	201-1	Direct economic value generated and distributed (including revenues, operating costs, employee wages and benefits, donations and other community investments, undistributed profit and payments to providers of capital and government)		yes	8
Indirect Economic Impact					
GRI 203	203-1	Infrastructure investments and provision of services to communities through commercial, in-kind and pro bono engagements. Impact of these activities on communities		yes	27, 48, 87, 89, 93, 95, 99, 100, 102, 124, 165

GRI 203	203-2	Identification and description of significant indirect economic impacts, including the scale and extent of impact		yes	27, 48, 87, 89, 93, 95, 99, 100, 102, 124, 165
Anti-corruption					
GRI 205	205-3	Confirmed incidents of corruption and actions Yesen		yes	160
Violation of the principles of free competition					
GRI 206	206-1	Total number of legal actions regarding anti-competitive behavior and violations of anti-trust and monopoly legislations and their outcomes		yes	161
Environmental topics					
Materials					
GRI 301	301-1	Non-renewable / renewable materials used by weight or volume		yes	80, 81, 167
Energy					
GRI 302	302-1	Energy consumption within the organization, including fuel types		yes	79, 167
GRI 302	302-4	Reduction of energy consumption		yes	79, 167
Emissions					
GRI 305	305-1	Direct greenhouse gas emissions		yes	75, 76
GRI 305	305-2	Indirect greenhouse gas emissions		yes	75, 76
GRI 305	305-3	Other indirect greenhouse gas emissions		yes	75, 76
Effluents and waste					
GRI 306	306-1	Total volume of water discharge by destination		yes	76, 167
GRI 306	306-2	Total weight of waste by type and disposal method		yes	83, 167
Social topics:					
Employment					
GRI 401	401-1	New employee hires and employee turnover		yes	104
GRI 401	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		yes	108, 163
Occupational Health and Safety					
GRI 403	403-1	Percentage of workers represented in formal joint management-worker health and safety committees, which advise on occupational safety programs and monitor such programs		yes	122

GRI 403	403-2	Rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities		yes	125, 165
GRI 403	403-3	Workers with high incidence or high risk of diseases related to their occupation		yes	123, 165
GRI 403	403-4	Health and safety topics covered in formal agreements with trade unions		yes	125, 165
Training and education					
GRI 404	404-1	Average hours of training per year per employee		yes	121
GRI 404	404-2	Programs for upgrading employee skills and transition assistance programs which support continued employability and facilitate the retirement process		yes	119
Diversity and equal opportunity					
GRI 405	405-1	Governance bodies and employees, by employee category, gender, age and other indicators of diversity		yes	10, 162
GRI 405	405-2	Ratio of basic salary and remuneration of women to men			107, 162
Non-discrimination					
GRI 406	406-1	Total number of incidents of discrimination and actions Yesen in this respect		yes	164
Local communities					
GRI 413	413-2	Operations with significant actual and potential negative impacts on local communities		yes	84
Customer health and safety					
GRI 416	416-2	Incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts		yes	134
Marketing and labelling of products and services					
GRI 417	417-3	Incidents of non-compliance with regulations and voluntary codes concerning marketing communications		yes	152
Customer privacy					
GRI 418	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		yes	134
Socioeconomic compliance					
GRI 419	419-1	Non-compliance with laws and regulations in the social and economic area		yes	158
Requirements of the Directive 2014/95/EU					
Description of the undertaking's business model				yes	
Description of key risk management				yes	

Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to employee matters	yes
Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to environmental matters	yes
Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to anti-corruption and bribery matters	yes
Description of the policies, due diligence processes and key performance indicators pursued by the undertaking in relation to respect for human rights	yes
We define human rights as: the right to the protection of private life, freedom from degrading treatment, right to non-discrimination	yes

List of good practices

#	Sustainable Development Goals (SDG)	Good Practice title	ESG field
1.	SDG 9	Implementation of Strategy 2023+	E S
2.	SDG 9	NesoBus – Hydrogen Bus	E S
3.	SDG 13	Integrated environmental management system	E
4.	SDG 13	#StartFromMyself social campaign	E
5.	SDG 13	“Clean, green cities” project	E
6.	SDG 13	“Clean Poland” application	E
7.	SDG 13	“Clean Poland” TV show	E
8.	SDG 13	Earth Festival. Stars for Clean Poland	E
9.	SDG 13	Ecological podcasts	E
10.	SDG 13	“Close to lynx” project	E
11.	SDG 13	“Choose a bike” action	E

#	Sustainable Development Goals (SDG)	Good Practice title	ESG field
12.	SDG 13	The Clean Air Day	E
13.	SDG 13	Ecological education in "Brawo Ty!" magazine	E
14.	SDG 13	"Zwierzostan" (Well-being of animals) show	E
15.	SDG 13	Polsat Plus Group with green energy from the sun and the wind	E
16.	SDG 13	Optimization of energy consumption by base transceiver station	E
17.	SDG 13	Netia Data Center Mind	E
18.	SDG 13	Hydrogen-powered cars in car sharing service	E
19.	SDG 13	Digital signature on a table at Points of Sale	E
20.	SDG 3	PLN 5 million donated to Polsat Foundation "For the Children of Ukraine" action	S
21.	SDG 3, 4	Integrated rescue system and "Rescue" application	S G
22.	SDG 3	Polsat and Plus as titular sponsors of Gdańsk Arena and Gdynia Arena	S
23.	SDG 3	Development and promotion of Polish volleyball	S
24.	SDG 3	Sponsoring of basketball	S
25.	SDG 3	"We live sports" campaign	S
26.	SDG 3, 4	12 years of cooperation with the Copernicus Science Center	S G
27.	SDG 3, 4	26 years of Polsat Foundation	S G
28.	SDG 3, 4	Verano for children	S G

#	Sustainable Development Goals (SDG)	Good Practice title	ESG field
29.	SDG 1, 3	Polsat Foundation "For the Children of Ukraine"	S
30.	SDG 3	Renovation of children wards in hospitals	S
31.	SDG 3, 4	"We are for the children" program	S G
32.	SDG 3	Bartosz Kwiatek a finalist of the "Charity Stars" competition	S
33.	SDG 3	St. Nicholas Day Commercial Block	S
34.	SDG 1, 3	The Children's Day for little patients in the hospitals and for children from Ukraine	S
35.	SDG 1, 3	Santa Claus Qurier	S
36.	SDG 3	DIY Christmas Workshop	S
37.	SDG 4, 8	Etykomat (Ethics-related program)	S G
38.	SDG 9	Crowd+ Program	S
39.	SDG 4	Academy of Knowledge	S G
40.	SDG 3, 4	Healthy YOU at the Academy of Knowledge	S G
41.	SDG 3, 4	Webinars concerning mental health	S G
42.	SDG 4	PMO Zone	S G
43.	SDG 4	PM Day	S G
44.	SDG 4	Pre-onboarding and Onboarding for new employees	S G
45.	SDG 9	Innovation Academy	S

#	Sustainable Development Goals (SDG)	Good Practice title	ESG field
46.	SDG 9	Innovative Tuesdays	S
47.	SDG 4	Implementation of PERCIPIO platform	S G
48.	SDG 3, 4	Civil Defense Formation	S G
49.	SDG 9	Plus 5G network roll-out	S
50.	SDG 9	LTE Technology	S
51.	SDG 9	Information Security Management	S
52.	SDG 10	Amenities for people with disabilities	S G
53.	SDG 1	"Our new home" program	S
54.	SDG 1, 3	Charity goal of the "Your Face Sounds Familiar" show	S
55.	SDG 9	Technology in Polsat Sport Studio	S
56.	SDG 10	Polsat News with captioning	S G

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Glossary

4K – a technology offering very high display resolution (3840 x 2160 pixels), i.e. four times bigger than the Full HD format, translating into even higher contrast and better color rendering.

5G – it is fifth generation mobile networks.

AA1000SES STANDARD – a standard developed by the Institute of Social and Ethical Accountability outlining guiding principles for strategic management of the organization and its activities in the social and ethical area.

ACCESS NETWORK – a set of such units which guarantee the required ability to carry telecommunication services between with SNI (Service Node Interface) and the UNI (User Network Interface).

ACCOUNTING ACT – a Polish legal act which sets out the rules of accounting and financial and non-financial reporting.

ARPU – average revenue per given unit generated in a given settlement period.

AUDIENCE SHARE – the group of TV viewers watching a channel at a given time, expressed as the percentage of all TV viewers at the time.

BACKBONE (CORE) NETWORK – a telecommunication network, including data network, carrying the biggest volumes of information. It usually interconnects smaller networks (local networks), work groups, switches and wide area networks (WAN).

BUSINESS ETHICS – accounting for the moral aspects in business, i.e. using the solutions which reconcile the requirements of morality with a company's strategic interest. Business ethics define the ethical standards of behavior, the norms, the values and the code of conduct in a company.

BTS – a mast, transceiver station which, thanks to transmitting-receiving antennas establishing the radio coverage, communicates with terminals (mobile phones, modems) remaining in its operating area.

CARBON FOOTPRINT – calculation of the overall emission of greenhouse gases during the full lifecycle of a product (an enterprise). It is expressed as the equivalent of carbon dioxide volume per functional unit of a product (CO₂/functional unit).

CHURN – termination of the contract with Customer by means of the termination notice, collections or other activities resulting in the situation that after termination of the contract the Customer does not have any active service provided in the contract model. Churn rate presents the relation of the number of customers for whom the last service has been deactivated within the last 12 months to the annual average number of customers in this 12-month period.

CO₂ – Carbon Dioxide.

CODE OF ETHICS – a document defining a set of basic values adopted by the company as a code of conduct. This document include also standards of conduct of the company and its employees towards various groups of stakeholders, consistently resulting from the adopted values. Contents of the Code of Ethics of a given company depend on many factors, both internal and external ones.

CORPORATE GOVERNANCE – a set of rules concerning shareholders, governing bodies of the Company and their members, describing their internal and external relations.

CSR – (Corporate Social Responsibility) according to PN-ISO 26000 standard, it is a responsibility of the organization for the impact of decisions and activities undertaken by it on the society and environment, through transparent and ethical behaviour in key areas.

CSR GOOD PRACTICE – a voluntary activity being an expression of corporate social responsibility, going beyond the requirements defined by law and long-term in its nature. This includes business activities, programs or projects related to specific areas of the organization's operations which are addressed to one or many groups of stakeholders, and their essence is linked to the social mission of the organization.

CUSTOMER – natural person, legal entity or an organizational unit without legal personality who has at least one active service provided in a contract model.

DATA CENTER – in reality a data center consists of multiple elements, such as routers, switches, security systems, mass memory, servers, controllers and many other IT components which are necessary to enable storing and processing of data as well as management of critical systems.

DIALOGUE SESSION – a meeting with key internal and external stakeholders, during which they provide information, opinions and requests addressed to the organization.

DIALOGUE WITH STAKEHOLDERES – it is an open communication by the company with groups and/or individuals who have direct or indirect impact on its activities. Honest, systematic dialogue is the basis of effective CSR policy, because information acquired thanks to such a form of communication plays a key role in defining strategic assumptions of the social responsibility at the level of the entire organization. Being aware of expectations of individual stakeholders, including them in the solution creation process helps in building trust in the company.

DIVIDEND – part of Company's profit distributed to the shareholders.

DONATION – a form of agreement in which the donor is obliged to provide a free benefit to the beneficiary, at the expense of the donator's assets. The donation may be granted both by natural and legal persons. The subject of the donation may include real property and movable property, money as well as economic rights, whereas it may not include free provision of services.

EBITDA – we define EBITDA as net profit (loss), as determined in accordance with IFRS, before depreciation and amortization (other than for programming rights), impairment charges and reversals on property, plant and equipment and intangible assets, net value of disposed property, plant and equipment and intangible assets, revenue obtained from interest, finance costs, positive (negative) exchange rate differences, income taxes and share of net results of jointly controlled entities.

EMPLOYER BRANDING – Company's activities aimed at building its image as an attractive employer.

EMPLOYEE VOLUNTEERING – undertaking and supporting charity activities by the organization, with voluntary cooperation of people employed by it, for the benefit of non-governmental organizations (NGO) and other institutions specified by law.

ENVIRONMENTAL IMPACT – impact of a given organization, through its activities, products or services, on the natural environment.

EU TAXONOMY – Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088, called the EU Taxonomy. It is a system of uniform classification of actions supporting sustainable growth, aimed at supporting investors in their investment decisions.

ESG – an acronym for environmental, social, governance. ESG provides a kind of framework for enterprise analysis, allowing for comparing of companies against their competitors based on certain specific measures from three main areas related to environment (E), society (S) and corporate governance (G).

ESG STRATEGY OF POLSAT PLUS GROUP – sustainable growth strategy which accounts for the ESG factors – environmental, social responsibility and corporate governance.

FTE – the abbreviation from English meaning "Full Time Equivalent." It is expressed as the hours worked by a full-time employee during a year. The FTE is most often used to convert the hours worked by several employees who work part-time to employees with full-time contracts.

GDPR – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

GLOBAL REPORTING INITIATIVE (GRI) – international reporting standard of responsible business and sustainable development for companies.

GRI INDICATORS – indicators showing economic, environmental data and covering social aspects of the organization's operations.

GWh – Gigawatt hours.

HUMAN CAPITAL – the employees of a given company who contribute to the company's operation and its development thanks to their specific knowledge, skills and talents.

ICT SOLUTIONS – Information and Communication Technologies – it is a group of solutions which include transmission, collecting and processing of data in electronic form. Automation, digitization and development of the networks and of communications contribute the development of industrial intelligence.

INTERNET OF THINGS – a concept according to which objects of various kinds, among others household appliances, lighting and heating, may indirectly or directly collect, process or exchange data via electrical installation or computer networks. The goal of this idea is to create smart cities, transport, products, building, energy systems, systems related to healthcare or daily life.

IPTV – technology which allows for sending television signal in IP-based broadband networks (Internet Protocol Television).

ISO 9001 – defines the principles of quality management and describes the process-oriented approach in an organization's operation. It also serves the purpose of improving the quality of services and assuring the stability of provision of these services to clients.

ISO 14001 – ISO environmental management standard, which allows for building Environmental Management Systems based on the so-called process approach. A continuous improvement of activities of a given organization is the basis for this standard.

ISO 26000 – ISO standard which systemizes the knowledge in the area of Corporate Social Responsibility. It defines its framework and outlines its basic assumptions. According to ISO 26000, the area of corporate social responsibility includes: corporate governance, human rights, employment relations, protection of natural environment, relations with consumers and social involvement. At the same time, ISO 26000 clearly distinguishes between the terms of "sustainable development" and "social responsibility", which are often used interchangeably.

ISO 27001 – the standard which sets the rules of functioning of the information security system and which also defines the requirements in the areas of information security risk assessment and risk management.

LTE – (Long-Term Evolution) - wireless data transmission technology, characterised by much higher transfer speeds, larger network capacity, and lower latencies than traditional technologies. At present, it is the world's fastest and most advanced mobile Internet.

MWh – Megawatt hour (1 GWh = 1000 MWh).

NON-GOVERNMENTAL ORGANIZATION – a non-profit voluntary organization which acts outside governmental and political structures and functions for social issues and the public good. Its operations are largely based on voluntary work (NGO).

OHS – Occupational Health and Safety.

ORGANIZATIONAL CULTURE – a set of norms, values, patterns of behavior, attitudes and assumptions as well as symbols which determine the way of thinking and acting in a given company and which set the standards of communication and conduct.

OZE/RES – Renewable Energy Sources.

REBRANDING – it is the process of transforming of all of a brand's elements which are used while offering products and services, the quality of service and the methods of communication as well as the appearance of the logo itself.

RGU (Revenue Generating Unit) – single, active service of pay TV, Internet Access or mobile telephony provided in contract or prepaid model.

SCOPE 1 – Direct CO₂ emissions that occur as a result of fuel combustion from fixed or mobile sources that are owned or controlled by the company, emissions associated with technological processes or resulting from escaping refrigerants.

SCOPE 2 – Indirect CO₂ emissions from generation of purchased energy or electrical, heating, process steam, cooling energy delivered from outside of the company.

SCOPE 3 – Other indirect CO₂ emissions generated in the company's value chain, e.g. as a result of production of raw materials or semi-products, waste disposal, transportation of raw materials and products, employees' business trips or use of products by end-users.

SET-TOP BOX – a device processing the encoded digital signal so that it may be received by a TV set. It is generally used to receive digital satellite, cable or online pay TV services.

SFDR – (Sustainable Finance Disclosure Regulation) – a regulation imposing standards of disclosure of information regarding sustainable investments by the financial market participants (Regulation 2019/2088) which is intended to increase market transparency and prevent the so-called greenwashing.

SHARE IN ADVERTISING MARKET – share of TV advertisement and sponsorship revenue of a given entity in the total revenue from TV advertising in Poland.

SOCIAL ENGAGEMENT – deliberate participation of the enterprise / organization in social life. This may take various forms, e.g. charity activities, community investments, cooperation with social partners, children and adults education, cooperation with universities, sponsoring, participation in social campaigns. Not only engagement is what counts, but also an effective measurement and evaluation of these activities. Social engagement often contributes to solving local and trans-regional social problems.

SOCIAL MISSION OF POLSAT PLUS GROUP – we pursue our social mission (#DigitalResponsibility) in the fields of safety, aid to children, education and promotion of sports.

SOHO – Small Office, Home Office.

SPONSORING – a joint obligation between two parties, a sponsor and beneficiary. The sponsor provides funds, material aid or services to the beneficiary in return for promotional services of the beneficiary. Sponsoring is a planned and conscious activity undertaken to develop a positive image of the company. It is often a part of the long-term marketing strategy of a business.

STAFF TURNOVER – the process of movement of employees within the structures of an organization or outside it; it denotes replacement, hiring, laying off and voluntary leaves by employees. Staff turnover is calculated as "the sum of the total number of employees (FTE) leaving over the year to the total number of employees (FTE)".

STAKEHOLDERS – persons or groups of persons interested in the activities of the organization, who have some influence over the organization, as well as persons who are affected by the activities of this organization.

STRATEGY 2023+ OF POLSAT PLUS GROUP – a business strategy of developing the key segments of activity – Telecommunications (Plus network), Content (Polsat brand) and a new segment – Clean Strategy.

SUPPLY CHAIN – a flow of materials, products, services and/or money from the development of a concept of product / service until the moment of its consumption by the customer and the receipt of payment by participants of the process.

SUSTAINABLE DEVELOPMENT GOALS (SDG) - 17 goals of UN thanks to which in 2030 the society should live better, healthier and safer in social, environmental and economic terms.

SUSTAINABILITY REPORT – a report which covers the environmental, social and governance issues while presenting a condensed view of the way an organization is managed and the results of doing business responsibly.

TCFD (Task Force on Climate-related Financial Disclosures) – Task Force's recommendations regarding Climate-related Financial Disclosures.

TEASERS – advertising which is realized in a process consisting of at least two-stages. During the first stage a message is sent which is intended to arouse a consumer's interest, while the actual proper message is published in the second stage.

TWH – Terawatt hours.

Contact us

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