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General information

[BP-1] [BP-2] Grounds for development of the sustainability report

This sustainability report encompasses information and consolidated non-financial data of Wielton Capital Group and its parent company Wielton S.A. for the period from 1 January to 31 December 2024. The scope of consolidation is the same as the scope of consolidation of the financial statements of the Wielton Group for the balance sheet period of 2024.

The report was developed pursuant to Article 55 paragraph 2a of the Accounting Act of 29 September 1994 (Journal of Laws of 2024, item 1863). The report also contains disclosures in accordance with the provisions of the Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment. The sustainability report is based on the ESRS [European Sustainability Reporting Standards] standards implemented by the Delegated Regulation (EU) 2023/2772 of the European Parliament and of the Council of 18 June 2020.

The parent company of Wielton Capital Group (hereinafter referred to as GK Wielton, Wielton Group and the Group) is Wielton S.A. with its registered office in Wieluń (hereinafter referred to as the Company), listed on the Warsaw Stock Exchange since 2007. As the parent company, Wielton S.A. determines the Group's development strategy and, through participation in the statutory authorities of the companies, influences key decisions regarding both the scope of activity and financial operations of the entities forming the Group.

As of 31 December 2024 GK Wielton included **36 companies**.

Information and data included herein which contain references to „Wielton Group” [Grupa Wielton] includes **the following companies**:

- | | |
|---|--|
| 1. Wielton S.A. | 30. SFL Grundstücksgesellschaft GmbH & Co KG |
| 2. Wielton-Logistic Sp. z o.o. | 31. Langendorf Service GmbH |
| 3. Aberg Service Sp. z o.o. | 32. Langendorf Trading GmbH |
| 4. Aberg-E Sp. z o.o. | 33. Guillén Desarrollos Industriales S.L |
| 5. Aberg Connect Sp. z o.o. | 34. Guillén Rental s.l |
| 6. Wielton Group Shared Service Center Sp. z o.o. | 35. Wielton Africa Ltd |
| 7. Wielton Distribution Center Sp. z o.o. | 36. Wielton Maroc SARL AU |
| 8. Wielton Agro Sp. z o.o. | |
| 9. Wielton Reefer Sp. z o.o. | |
| 10. Retrailler Sp. z o.o. | |
| 11. Wielton Defence Sp. z o.o. | |
| 12. Moveyo Sp. z o.o. | |
| 13. Aberg Axles Sp. z o.o. | |
| 14. Aberg Axles GmbH | |
| 15. Fruehauf SAS | |
| 16. Lawrence David Ltd. | |
| 17. Viberti Rimorchi S.r.l. | |
| 18. Wielton Ukraine llc | |
| 19. Wielton Russia OOO | |
| 20. Wielton - Kazakhstan llp | |
| 21. Wielton Belarus | |
| 22. Wielton Africa SARL | |
| 23. Wielton GmbH | |
| 24. Wielton Slovakia s.r.o. | |
| 25. Wielton Benelux B.V. | |
| 26. Wielton Scandinavia A/S | |
| 27. Langendorf GmbH | |
| 28. Langendorf Polska Sp. z o.o. | |
| 29. SFL Verwaltungs GmbH | |



Information on the value chain

The Sustainability Report was developed on the basis of a materiality analysis which included upstream and downstream value chain entities. Key suppliers and customers were identified based on a list of entities from which the Wielton Group purchased or to which it sold products/services in the reporting period under review. From the perspective of the materiality of revenues for the Group, a list of suppliers and customers was established that were included in the study. The main objective of the value chain analysis was to understand the impact of the Group's operations on employees, value chain entities, customers and the environment, as well as to effectively manage such impact. The data on greenhouse gas emissions presented in the report refer to the Wielton Group and its downstream and upstream value chain. Therefore, this report publishes a Scope 3 emission indicator, which refers to the determination of the carbon footprint of emissions generated in the value chain. The Wielton Group did not take advantage of the opportunity to omit specific information regarding intellectual property, know-how or innovation results. However, it has benefited from the exemption from the obligation to disclose information on expected events or matters that are the subject of ongoing negotiations in accordance with Article 19a paragraph 3 and Article 29a paragraph 3 of the Directive 2013/34/EU. GK Wielton operates on European and African markets. It is specialized in the production of semi-trailers, trailers, truck bodies and specialized agricultural vehicles. Additionally, it is involved in activities such as: research and development activities, sales and marketing activities, after-sales service and transport services. Its target market includes transport, construction, manufacturing and distribution companies. For the purposes of the presented report, time horizons were used in accordance with the definitions included in ESRS 1. i.e.:

- Short-term time frame – up to 1 year;
- Mid-term time frame – 1 - 5 years;
- Long-term time frame – over 5 years.

This is the first report of the Wielton Group developed on the basis of the ESRS and therefore the Group does not report any changes in the method of preparation or presentation of the sustainability report or errors from previous periods. The disclosures presented in the report are based solely on the ESRS, i.e. the report does not contain disclosures based on any other regulations or generally accepted standards and frameworks for reporting on sustainability.

This report has been third party reviewed. The review was carried out by the auditing company Grant Thornton Polska Prosta Spółka Akcyjna.



Corporate governance

[GOV-1] The role of administrative, management and supervisory bodies

Sustainable development matters are of interest to both the Management Board, Supervisory Board and senior management. The Management Board, Supervisory Board and Audit Committee of the Supervisory Board are responsible for supervising the sustainable development impacts, risks and opportunities.

The Management Board of Wielton S.A. is the management and executive body of the Company, which manages all of its activities. It is responsible for setting strategic goals, developing and adopting annual plans and day-to-day management of the Company. Additionally, as a part of the division of competences, two Members of the Management Board (President of the Management Board and Vice-President thereof) have been entrusted with the responsibility for supervising the Wielton Group.

In addition, the Management Board of Wielton S.A. is responsible for managing sustainable development in the Company and in the Wielton Group, and also analyzes the impacts, opportunities and risks related to the activities. Risks are analyzed and then appropriate corrective actions are taken.

Individual Members of the Management Board, within the scope of their assigned responsibilities, supervise activities related to sustainable development undertaken by organizational units subordinate to them. Operational activities related to ESG are the responsibility of the individuals managing individual organizational units, including in particular: Group Purchasing Department, Research and Development Department, Quality Control Department, Occupational Health, Safety and Environmental Protection Department, Sales Department, Production Department and HR Department.

As of December 31, 2024, the Management Board of Wielton S.A. consisted of 6 people. The Management Board Members are listed below along with their position, professional experience, education and key competencies.

Paweł Szataniak | Function: President of the Management Board of Wielton S.A.

Professional experience:

Paweł Szataniak boasts many years of experience in operational and strategic management in the industrial and food sectors. In 2010 - 2020 he was the Chairman of the Supervisory Board of Wielton S.A., and since July 2020 he has been the President of the Management Board and heading the Management Board of the Wielton Group. Since 2021, he has been again the President of the Management Board of Pamapol S.A., where in 2009 - 2021 he held the position of Chairman of the Supervisory Board, and previously, until 2008, he had occupied the position of President of the Management Board. In addition, Paweł Szataniak holds the position of Member of the Supervisory Board in subsidiaries of the Pamapol Group, including Kwidzyn Sp. z o.o. (formerly Warmińskie Zakłady Przetwórstwa Owocowo-Warzywnego Sp. z o.o.) and Mitmar Sp. In 2007–2013 he served as a Member of the Supervisory Board, among others, in the following companies: Zakład Przetwórstwa Owocowo-Warzywnego "Ziębice" Sp. z o.o., Huta Szkła Sławno Sp. z o.o. and Cenoss Sp. z o.o.

Education:

Paweł Szataniak is a doctor of technical sciences - in 2016 he defended his PhD dissertation at the Faculty of Mechanical Engineering of the University of Žilina. He completed his master's studies at the Faculty of Management of the Czestochowa University of Technology (major: quality management). Paweł Szataniak is also a graduate of postgraduate studies at the Leon Kozminski Academy of Entrepreneurship and Management in Warsaw (major: Kozminski Advanced Management Program).

Key competencies and responsibility:

- creates a vision and sets directions for the development of the Company and of the Wielton Group.
- supervises and coordinates:
 - o management of the activities of the Company and of Wielton Capital Group;
 - o HR strategy, remuneration and working time system and employment and payroll policy in the Company and the Wielton Group;



o implementation of annual, long-term, investment and strategic plans, including implementation of the ESG strategy in operational processes in the Company and the Wielton Group.

- Represents the Management Board of the Company before other bodies of the Company and other organizations.

Mariusz Golec | Function: Vice-President of the Management Board of Wielton S.A.

Professional experience:

Mariusz Golec has been associated with the manufacturing sector since 1994. He gained his professional experience in various manufacturing companies – initially, he held positions related to direct production, then he worked as a designer and manager of assembly processes. He has been working for Wielton S.A. almost from the beginning of its establishment. In 2000–2015, he held the position of Vice President of the Management Board. From 2015 to June 2020, he served as President of the Management Board, and since July 2020, he has been Vice President of the Management Board of Wielton S.A. and Deputy CEO of the Wielton Group. He has participated in key projects of the Company, including the introduction of the Company's shares to the Warsaw Stock Exchange in 2007. In 2015–2021, he was involved in the processes of acquiring shares in the French company Fruehauf SAS, the Italian company Viberti Rimorchi S.R.L., the German company Langendorf, the British company Lawrence David and the Spanish company Guillén Desarrollos Industriales.

Education:

Mariusz Golec is a graduate of the Faculty of Mechanical Engineering at the Lodz University of Technology, as well as MBA studies at the Wrocław University of Economics and the Advanced Management Program (AMP) at IESE Business School.

Key competencies and responsibility:

- Supervises and coordinates work in production subsidiaries, building synergy in the Wielton Group.
- Manages a number of research and development investments and projects focused on improving efficiency and increasing production capacity in the Company and the Wielton Group.
- Coordinates work on the development of the Wielton Group Strategy for 2023-2027 and implementation of key initiatives within the strategy.
- Implements annual, long-term, investment and strategic plans, including ESG strategies in operational processes in the Company and the Wielton Group.
- Represents the Management Board of the Company to other bodies of the Company and other organizations.

Tomasz Śniatała | Function: Member of the Management Board of Wielton S.A.

Professional experience:

In 1995–2005 Tomasz Śniatała worked in the company Wagon S.A., where he held managerial and senior management positions responsible for restructuring and controlling. In 2001–2003 he was also a Member of the Supervisory Board of Zakład Oczyszczania i Gospodarki Odpadami MZO S.A. in Ostrów Wielkopolski. In the years 2005–2007 he held the position of Member of the Management Board, Economic and Financial Director of the European Railway Consortium Wagon sp. z o.o., then until 2009 he held the position of Procurator, Economic and Financial Director and in the years 2009–2010 he again held the position of Member of the Management Board, Economic and Financial Director. In 2007, Tomasz Śniatała was also a Member of the Supervisory Board of Przedsiębiorstwo Wodociągów i Kanalizacji Wodkan S.A. in Ostrów Wielkopolski and a Member of the Supervisory Board of Energetyka Wagon Sp. z o.o. In 2009, he took up the position of President of the Management Board of Energetyka Wagon Spółka z o.o. He joined Wielton S.A. in 2010, taking up the position of Member of the Management Board. From 2013 to June 2020, he served as Vice President of the Management Board for Economic and Financial Affairs of Wielton S.A. Since July 2020, Tomasz Śniatała has been a Member of the Management Board of Wielton S.A. and CFO of the Wielton Branch in Wieluń.

Education:



Tomasz Śniatała is a graduate of the Faculty of Agriculture, Department of Agricultural Mechanization of the Agricultural University in Poznań. He also completed Pedagogical Studies at the Provincial Methodological Center in Kalisz, Postgraduate Studies at the Faculty of Mathematics, Physics and Chemistry of the University of Wrocław and Capital Market Studies at the Faculty of Management of the University of Łódź, as well as Postgraduate Studies in Accounting and Finance at the Poznań University of Economics. He holds an MBA diploma from the Leon Kozminski Higher School of Entrepreneurship and Management in Warsaw, and he also completed PhD studies at the Leon Kozminski Academy in Warsaw. Tomasz Śniatała is also a graduate of the Advanced Management Program (AMP) of IESE Business School. He got a distinction at the 11th edition of the Financial Director of the Year Competition in the category of large companies. The jury appreciated his contribution to building of the Polish brand in Europe, obtaining important financing and support for the company's international expansion.

Key competencies and responsibility:

- Financial strategy of the Company.
- Supervision of the accounting and financial documentation of the Company.
- Preparation of financial statements and financial plans of the Company.
- Establishing and maintaining proper relations with banks and other financial institutions on behalf of the Company.
- Representing the Management Board of the Company before other bodies of the Company and other organizations.

Włodzimierz Masłowski | Function: Member of the Management Board of Wielton S.A.

Professional experience:

Włodzimierz Masłowski began his professional career in 1983 at Przedsiębiorstwo Techniczno – Handlowe Motoryzacji (PTHM) Polmozbyt in Warsaw. Then, in 1991, he joined PROTYL Sp. z o.o. in Wieluń to Yes up the position of President of the Management Board in 1999. In 1996, Włodzimierz Masłowski joined the Wielton Sp. z o.o. team and coordinated the plant being established, and then in 2003–2004 he held the position of President of the Management Board. In 2004–2005 and 2006–2010, he served as President of the Management Board of Wielton S.A. Then, from 2010 to June 2020, he held the position of Vice President of the Management Board of Wielton S.A. Since July 2020, Włodzimierz Masłowski has been a Member of the Management Board of Wielton S.A. and Director of Eastern Markets, and since April 2023 he has also been the President of the Management Board of Wielton Agro Sp. z o.o.

Education:

Włodzimierz Masłowski graduated from the Faculty of Automotive and Construction Machinery at the Warsaw University of Technology. He also obtained the MBA diploma at the Higher School of Trade and International Finance in Warsaw.

Key competencies and responsibility:

- Supervision and coordination of the supply chain in the Company and the Wielton Group.
- Responsible for sales on the eastern markets and in the Baltic countries and for the sale of reverse bodies.
- Proper shaping of the pricing policy of the Company and the Wielton Group and supervision over the conduct of trade negotiations.
- Representing the Management Board of the Company before other bodies of the Company and other organizations.

Andrzej Mowczan | Function: Member of the Management Board of Wielton S.A.

Professional experience:



In 2004-2007 Andrzej Mowczan was a sales representative of Wielton S.A. in Ukraine. Then in 2007-2010 he was the Managing Director of Wielton Ukraine. From 2010 to 2017 he was the Export Director of Wielton S.A. and in 2017-2020 - the Commercial Director of the Wielton Group. Since August 2020 Andrzej Mowczan has been a Member of the Management Board of Wielton S.A. and the Commercial Director of the Branch in Wieluń.

Education:

He graduated from the University of Economics in Krakow, majoring in International Economic Relations, specializing in Foreign Trade. Andrzej Mowczan is also a graduate of Executive MBA studies at the Leon Kozminski Academy of Entrepreneurship and Management (today: Kozminski University).

Key competencies and responsibility:

- Domestic and export sales.
- Financial programs and remarketing.
- Sales administration and marketing.
- Representing the Management Board of the Company to other bodies of the Company and other organizations

Maciej Grzelązka | Function: Member of the Management Board of Wielton S.A.

Professional experience:

Maciej Grzelązka has documented experience in launching new projects, transferring production processes and leading change and restructuring projects. He began his professional career in 1997 at ABB Sp. z o.o. Then, in the years 2003–2006, he was associated with GE Consumer & Industrial. In the years 2006–2007, he worked as a Production Manager at Konex Sp. z o.o. Since 2007, he has been associated with Hutchinson Poland Sp. z o.o. At the beginning as the Head of the Production Department, then, in 2014–2016, as the Production and Industrialization Manager and periodically as the Business Unit Manager at Hutchinson Aachen (Germany), and in 2016–2020 - as the Operations Director. Maciej Grzelązka has been working for Wielton S.A. since March 2020, when he became the Operations Director of the Wieluń Branch. Since July 2022, he has been a Member of the Management Board of Wielton S.A.

Education:

Maciej Grzelązka is a graduate of the University of Humanities and Economics in Łódź, majoring in Management and Marketing, specializing in Human Resources Management, as well as of the Military Medical Academy in Łódź, where he majored in Public Health, specializing in Management and Marketing in Healthcare.

Key competencies and responsibility:

Maciej Grzelązka has documented experience in launching new projects, transferring production processes and leading change and restructuring projects.

In the Management Board of Wielton S.A., within three production plants, he manages processes in the following areas:

- production,
- construction and technology,
- maintenance,
- quality,
- optimization,
- investment.

Piotr Kuś | Function: From 1 July 2020 to 26 September 2024 – Vice-President of the Management Board of S.A.



Professional experience:

Piotr Kuś began his professional career in 1997 at Delphi Automotive Systems – one of the largest manufacturers of parts for the automotive industry. Until 2004, he was the Head of New Launches there. Then, in 2004–2006, he was the Production Director at TBMECA. From 2006, he worked for Faurecia, where in 2008–2012 he was a Member of the Management Board, Plant Director, and from 2012 he occupied the position of EMEA Operations Director in the Comfort & Trim Division. Then, in 2015–2018, he was the Plant Director at Electrolux. He also held the position of EMEA Operations Director – Seat Structures and Mechanism Division at Adient. From July 1, 2020 to September 26, 2024, Piotr Kuś was the Vice President of the Management Board of Wielton S.A. and General Director of the Wielton Branch in Wieluń. On September 26, 2024, he resigned from the position, which became effective from September 26, 2024.

Education:

Piotr Kuś is a graduate of the Faculty of Mechanical Engineering at the Poznań University of Technology and MBA studies at Oxford Brookes University/Polish Open University.

Key competencies and responsibility:

In the Management Board of Wielton S.A. he was responsible for the operational functioning of the Wielton Branch, investments, sales development and asset management of the plants as well as for coordinating the work of other Members of the Management Board of the Wielton Branch.

The Supervisory Board of Wielton S.A.

The Supervisory Board of Wielton S.A. exercises constant supervision over the Company's activities. In particular, it assesses the individual and consolidated financial statements, the Management Board's reports on the activities of the Company and of the Wielton Group, approves the annual and multi-annual development plans of Wielton S.A. and of the Wielton Group, appoints and dismisses Members of the Management Board and establishes the principles of remuneration of the Management Board within the adopted Remuneration Policy for Members of the Management Board and Supervisory Board of Wielton S.A.

It annually assesses the activities of the Management Board of Wielton S.A. in terms of achievement of objectives in the area of financial results. It also supervises the level of implementation of the adopted Wielton Group Strategy for 2023-2027, including the implementation of investment projects, human resources management and environmental management, and supports the development of innovations and a sustainable approach to management of the Company. It bases its assessment on key performance indicators (KPIs) specified in the Balanced Scorecard.

Experience and competencies of the Supervisory Board

Waldemar Frąckowiak | Function: Chairman, Independent Member

Polish economist, full professor, collaborating with the Poznań University of Economics for several decades, founder and long-time head of the Department of Investment and Capital Markets. Main areas of his research work include finance and corporate governance, capital investments, financial markets and institutions, strategic management, mergers and acquisitions. He has extensive knowledge in the field of economic and financial analyses and financial statements. He is the author of over 300 scientific and research works, including several authored and co-authored books, articles and many expert opinions for business practice in the field of development strategy, restructuring, ownership transformation and valuation of enterprises. Founder of several consulting companies, including "W. Frąckowiak i Partnerzy" WGK and Grant Thornton. He was a member of the supervisory boards of large corporations and capital groups, including GPW S.A. in Warsaw, KGHM Polska Miedź S.A., BZ WBK S.A., Kompania Piwowarska S.A., Kulczyk Investments S.A., InterGroclin S.A.

Tadeusz Uhl | Function: Independent Member

Full professor at the Faculty of Mechanical Engineering and Robotics at the AGH University of Science and Technology in Kraków. Director of the AGH Space Technology Center, and since April 2025 - Dean of the Faculty of Space Technologies at the AGH University of Science and Technology. Founder and president of the EC Grupa company, operating in the R&D area. He spent six years abroad working both in industry and at universities in the



Netherlands, Belgium, France, the USA and Japan. He was the first Pole to be appointed to participate in the work of the High Level Group on Key Enabling Technologies (KTE), which operates at the European Commission. The activities of the HLG KET focused on determining the directions of development of modern branches of the European economy in the Horizon 2020 Program. The professor is a member of many prestigious organizations and scientific institutions in Poland and abroad, holding high positions, including: as: President of the Polish Society of Technical Diagnostics, elected member of the Committee for Machine Design of the Polish Academy of Sciences, member of the Board of the RBF (Railway Business Forum), member of the National Committee of the IFToMM (International Federation for the Promotion of Mechanism and Machine Science), member of the Technical Committee for Mechatronics at the IFToMM. He has knowledge and skills in the industry in which Wielton S.A. operates. His main scientific interests include mechatronics, structural dynamics, robotics, structure monitoring and non-contact methods of measurement of mechanical quantities.

Krzysztof Półgrabia | Function: Secretary

Graduate of the Faculty of Animal Science at the Agricultural University in Wrocław. He completed his postgraduate studies at the WSB University in Poznań at the Faculty of Finance and Banking (specialization: bank management). He has over 33 years of experience in the finance, automotive and FMCG sectors. Since 2003, he has been associated with Pamapol S.A. in Rusiec, where he currently serves as Vice President of the Management Board. Since 2017, he has served as President of the Management Board at Warmińskie Zakłady Przetwórstwa Owocowo-Warzywnego Sp. z o.o. in Kwidzyn (currently Kwidzyn Sp. z o.o.), where he previously served as Member of the Supervisory Board and then Vice President of the Management Board. Since 2004, he has been associated with Wielton S.A., where he currently serves as a Member of the Supervisory Board, and since 2019 he has been a Member of the Audit Committee of Wielton S.A. His key competences include: managing complex financial, commercial and development projects of companies, implementing sustainable development strategies in companies and building and developing high-performance teams.

Krzysztof Tylkowski | Function: Member

Krzysztof Tylkowski graduated from the Complex of Vocational Schools in Wieluń with the title of Master of Vehicle Mechanics. He gained knowledge and experience by running his own business and, since 1993, by Yesing part in the management and supervisory boards of companies with a similar profile to Wielton S.A., including: PROTYL Sp. z o.o., PROCAR Sp. z o.o. and PROMECH Sp. z o.o. He is currently the Vice President of the Management Board of SERWIS 44 Sp. z o.o. with its registered office in Wieluń. He has been associated with Wielton S.A. since 2005, initially as the President of the Management Board, and since 2006 - as a Member of the Supervisory Board of Wielton S.A.

Mariusz Szataniak | Function: Deputy Chairman

Mariusz Szataniak holds the title of M.Sc. Eng. He graduated from the Faculty of Management of the Częstochowa University of Technology in Częstochowa (major: management and marketing, specialization: production management). He has many years of experience in the industrial and food sectors. Since 2006, he has been associated with Wielton S.A., previously as a Member of the Supervisory Board and currently as the Deputy Chairman of the Supervisory Board. In addition, since 2004, he has been associated with Pamapol S.A., previously as the President of the Management Board and Vice-President of the Management Board, then since 2014 - as a Member and currently as the Chairman of the Supervisory Board. Mariusz Szataniak is also a Member of the Supervisory Board in subsidiaries of the Pamapol Group, including Kwidzyn spółka z o.o. (formerly Warmińskie Zakłady Przetwórstwa Owocowo-Warzywnego Sp. z o.o. in Kwidzyn) and Mitmar Sp. z o.o. In 2007–2013 he served as Chairman of the Supervisory Board of Zakład Przetwórstwa Owocowo-Warzywnego "Ziębice" Sp. z o. o., and Member of the Supervisory Board of Cenos Sp. z o. o. (in 2009–2012).

Piotr Kamiński | Function: Member

Graduate of the Faculty of Management at the University of Warsaw and postgraduate studies at the Advanced Executive Program of the IESE Business School in Barcelona, as well as numerous training courses in strategic management and finance at IMD in Lausanne, Stanford Research Institute in California, Queen Hedvig Academy in Warsaw.

He is an experienced manager and strategic advisor in the areas of strategic management and finance and accounting, as well as banking and capital market with over 35 years of experience in corporate supervision and management in various sectors such as banking, through production, media and gambling. Throughout his career,



he has held management positions in offices, leading banks, financial companies and the stock exchange, manufacturing and service companies, where he has successfully implemented development and transformation strategies. Since 2006, with a short break, he has held a supervisory position in Wielton S.A. and has been actively participating in the supervision of the activities of Pamapol S.A. His key competencies include: expertise in the capital market, banking, relations with regulators, corporate supervision and corporate governance, and financial audit. Experienced in strategic financial management and business process optimization, as well as in building long-term development strategies for financial, service, and manufacturing companies.

The Audit Committee of Wielton S.A.

In the Supervisory Board of Wielton S.A. there is an Audit Committee, whose tasks include monitoring of: the financial reporting process, the effectiveness of the internal control system, the risk management system and internal audit, the performance of financial audit activities and the independence of the auditor, and informing the Supervisory Board about the results of the verification activities under Yesen. The role of the Audit Committee is also to present the Supervisory Board with recommendations aimed at indicating identified threats and actions that should be taken to limit them. The Audit Committee of Wielton S.A. also evaluates the work, recommendations and improvements recommended by the Internal Audit.

As of December 31, 2024, the Audit Committee consisted of three persons:

- Tadeusz Uhl – Chairman of the Audit Committee,
- Waldemar Frąckowiak – Member of the Audit Committee,
- Krzysztof Półgrabia – Member of the Audit Committee.

Mr. Tadeusz Uhl and Mr. Waldemar Frąckowiak meet the independence criteria within the meaning of the Act of 11 May 2017 on auditors, audit firms and public supervision ("Act on auditors") and the Best Practices of GPW Listed Companies 2021. The requirements of independence of Members of the Audit Committee were verified on the basis of the statements (completed and signed questionnaires) made by the Members of the Audit Committee on meeting the independence criteria within the meaning of the Act on auditors, exercising due diligence and taking into account the knowledge of the Supervisory Board of the Company in this respect.

The number of executive members in the Wielton Group as of December 31, 2024 was 6 (Members of the Management Board). There were also 6 non-executive members (Members of the Supervisory Board, including 3 people belonging to the Audit Committee of the Supervisory Board of Wielton S.A.).

Table 1. Additional information on the composition of the Management Board and Supervisory Board of the Group

Percentage of independent members of the Management Board	Employee representation in the Management Board	Percentage of independent members of the Supervisory Board	Percentage of women in the Management Board	Percentage of women in the Supervisory Board
100%	0%	33%	0%	0%
6 people	0 people	2 people	0 people	0 people

Risk management in the Wielton Group

Risk identification and management are the responsibility of managers responsible for individual business areas. Risk management takes place at every level of management of the Wielton Group and is a continuous process. Identified impacts, risks and opportunities are reported during cyclical meetings by managers directly to the Management Board of Wielton S.A. The Management Board then reports this information to the Supervisory Board.

Risk management system

The Wielton Group has a risk management system which includes identification, analysis and monitoring of financial and non-financial risks, as well as taking action to limit or eliminate identified risks.

Wielton S.A. and other companies are required to provide remedial measures to repair the negative effects they have caused or contributed to – this is regulated within internally implemented company policies and regulations.



In addition, the Internal Audit Department of the Wielton Group periodically assesses the internal control system and risk management (in accordance with the adopted principles of the Good Practices of Companies Listed on the WSE 2021). It also supervises the credibility and reliability of management, operational and financial information. This process is supported by the Integrated Management System (IMS) policy established by the Management Board of Wielton S.A. As a part of the Integrated Management System, Wielton has specific requirements that meet the PN-EN ISO 9001:2015, PN-EN ISO 14001:2015 and PN-ISO 45001:2024 standards in the field of quality, environmental and occupational safety management.

In the field of maintaining quality, the Welding Quality Management System also operates based on the requirements of the ISO 3834-2:2021 standard.

As part of the Integrated Management System Policy, the Wielton Group undertakes to implement the goals indicated in the IMS and to ensure the maintenance and continuous improvement of processes. The ISO 9001:2015 standard is also implemented in six companies of the Wielton Group.



Table 2. ISO standards in each Wielton Group company.

Company	ISO 9001:2015	ISO 14001:2015	ISO 45001:2024	ISO 3834
Wielton S.A. (Poland)	✓	✓	✓	✓
Langendorf (Germany)	✓			
Fruehauf (France)	✓			
Lawrence David (United Kingdom)	✓			
Viberti Rimorchi (Italy)	✓			
Guillien (Spain)	✓			

Knowledge related to sustainable development

With their many years of professional experience, the Members of the Management Board of Wielton S.A. have acquired the necessary competences in the field of sustainable development in the production industry. They regularly expand their knowledge by participating in training courses and conferences organized by, among others, the Association of Stock Exchange Issuers. They also keep abreast of the latest trends and regulations related to ESG. The area of sustainable development is also one of the key elements of the Strategy which was adopted by the Group for 2023-2027 in the process of dialogue and workshops supported by external experts in the field of ESG. The Management Board of the Company participates in the process of preparing the report on sustainable development, accepts its structure and main assumptions. Through access to experts and training, it uses its knowledge or expertise in the field of risk management, including financial management, environmental issues, human resources, and legal matters in the transport sector (VECTO).

[GOV-2] Information provided to the administrative, management and supervisory bodies of the entity and the issues related to sustainable development addressed by them.

Administrative, management and supervisory bodies are regularly informed about significant impacts, risks, opportunities and the effectiveness of implemented policies and actions. This information is provided by the Management Board, Quality Management Department, Continuous Improvement Department, Internal Audit and compliance and sustainable development teams.

Reporting is carried out cyclically, most often quarterly or annually, and in the case of significant changes - in an extraordinary mode. The scope of information includes risk analyses, progress in achieving goals and assessment of the effectiveness of actions. As a result, supervisory bodies can make informed and responsible decisions.

Wielton S.A. monitors the implementation of strategic projects.

The Management Board monitors progress and reacts in case of restrictions or difficulties in the implementation of these projects. The Supervisory Board also supervises strategic projects.

In 2024, during the Management Board meetings, key issues related to sustainable development were analyzed, including the areas of:

- energy efficiency,
- climate change,
- waste management,
- working conditions,
- equal treatment,

These discussions resulted from the need to adapt to regulations, optimize operational processes and strive for long-term stability and competitiveness of the company. The topics discussed are related to identified risks and opportunities.



The key threats include:

- Changes in legal regulations,
- Increases in energy and raw material costs,
- risk of supply chain disruptions,
- challenges related to maintaining human resources and ensuring high work standards.

Another important aspect were reputation issues resulting from the growing expectations of stakeholders regarding sustainable development.

At the same time, numerous opportunities were identified likely to have a positive impact on the company's operations. They included:

- optimisation of energy and resource consumption,
- development of innovative technologies,
- investments in renewable energy sources.

The Board also paid attention to responsible waste management, focusing on implementing the principles of the circular economy. The topic of improving working conditions that are conducive to attracting and retaining qualified employees was also raised. In addition, responsible supplier relationship management and ethical payment practices were considered an important topic as they can strengthen the company's position and increase the trust of its business partners.

[GOV-3] Integration of sustainability performance into incentive systems

In the Wielton Group, there is a Remuneration Policy for Members of the Management Board and Supervisory Board of Wielton S.A. adopted by the General Meeting of Wielton S.A.

This document specifies general guidelines and a framework for the remuneration of persons performing functions in the Company's bodies, including variable components of remuneration, bonuses and other benefits. The purpose of the remuneration policy is to support the implementation of the business strategy, long-term interests of the Group and ensure its stability.

However, the document does not specify additional incentive and remuneration systems related to sustainable development. There are also no separate policies relating to this issue.



[GOV-4] Due diligence statement

Table 3. Due diligence elements

Basic due diligence elements	Disclosures	Sustainability Report items
Integration of Due Diligence into Corporate Governance, Strategy and Business Model	Corporate Governance Policies and Procedures	GOV-1, GOV-2, GOV-3, E1-2, E2-1, E3-1, E5-1, S1-1, S2-1, S3-1, S4-1, G1-1, G1-2
Cooperation with affected stakeholders at all key stages of the due diligence process	Dialogue and cooperation processes with stakeholders	GOV-2, SBM-2, S1-2, S2-2, S3-2, S4-2, G1-2
Identification and assessment of adverse impacts	Identification of impacts through the dual materiality process	SBM-3, IRO-1
Taking action to mitigate identified adverse impacts	Introduction of complaint registration and handling Sustainable development activities Inspections conducted by the internal audit department	GOV-5, S1-3, S1-4, S4-4, E1-3, G1-1
Monitoring the effectiveness of these efforts and providing relevant information in this regard	Complaints Procedure Reporting Information on Irregularities to the Management Board Preparation of the Annual Sustainability Report	GOV-2, S1-3, S1-17

[GOV-5] Risk management and internal controls over sustainability reporting

Reporting and internal control system

In order to meet the requirements and exercise due diligence in the ESG reporting process, the Group has established people in its structures responsible for both individual and central management reporting.

Each company has established the role of ESG Coordinator who, in cooperation with the IRO owners, collects non-financial data. This data are verified and analyzed in quality terms, and then transferred to the group ESG coordinator, who consolidates and verifies its completeness and quality.

The reported areas of sustainable development are regularly discussed with the Director responsible for reporting and consolidation. At this stage, risks are also assessed to determine their potential impact on the organization and the probability of their occurrence. The results are reported to the Management Board of Wielton S.A., which oversees the reporting process. Communication is transparent, continuous and includes key risk indicators and actions Yesen to manage them.

The reporting and internal control system ensures the accuracy, completeness and consistency of data reported in the field of sustainable development. This control enables a continuous process of managing risks related to sustainability reporting.

Trainings and awareness

The Group undertakes continuous training activities for ESG coordinators and IRO owners on the importance of internal control and risk management in the context of sustainability reporting.



Continuous optimization

The Group continuously monitors and improves its risk management and internal control processes to ensure their effectiveness and compliance with the latest regulations and best practices.

ESG advisor

The Group is supported by an external advisory firm, KPMG, which leads the reporting process, providing expert knowledge in the field of ESG and compliance with regulations, including directives and ESRS. The advisor identifies and informs about risks related to reporting on sustainable development.



Strategy and business model

[SBM-1] Strategy, business model and value chain

Business model

GK Wielton is one of the three largest manufacturers of semi-trailers, trailers and car bodies in Europe and is among the twelve largest manufacturers in the industry. In total, the Group's offer includes 10 product families and 800 different product configurations. The Group has created a recognizable brand and taken over other brands under which it sells its products.

GK Wielton has five production centers located in Poland, Germany, France, the UK and Spain and two assembly plants located in Italy and Russia. Due to the geopolitical situation provoked by the war in Ukraine, the operation of the assembly plant in Russia was suspended on March 8, 2022.

GK Wielton products are sold primarily on foreign markets. The main markets for the Group's products outside Poland are: France, the UK, Germany, Spain and Italy as well as the countries of Central and Eastern Europe. In addition, in 2024, the Group expanded its sales activities to the Scandinavian and Benelux markets, where sales companies operate. The target market includes transport, logistics, forwarding, construction, manufacturing and distribution companies.

Sales activities are based on:

- Strengthening the position in the existing markets [development of existing sales networks, launching new e-commerce sales channels, opening Customer Service Centers].
- Multibrand sales channel – using brand synergies, i.e. building a global reach through recognizable, local brands (including: Polish Wielton, French Fruehauf, Italian Viberti, German Langendorf, Spanish Guillén or British Lawrence David) and building new sales structures (Benelux, Scandinavia, Türkiye, Kenya and Egypt).

Additional services, which include short-term rental, sale of service packages, refurbishment services for semi-trailers and access to telematics data for semi-trailers and trailers - ATP Telematics Portal ABERG Connect, i.e. constant monitoring of the semi-trailer and a tool for the fleet manager to manage TCO better. These services are provided under the Aberg Connect brand and by the ReTrailer company. In addition, we are building additional tools supporting sales in cooperation with financial institutions

In 2024, the Wielton Group employed 3,095 employees under employment contracts.

Table 4. Staff by geographical area

Poland	Germany	France	Denmark	Belarus	Slovakia	Spain	Italy	Ukraine	United Kingdom	Ivory Coast	The Netherlands	Morocco	Russia	Kazakhstan
2017	212	468	1	4	2	93	28	14	235	8	2	3	6	2

Customers



Wielton's customers include i.a.:

- Direct users of means of transport (fleet and retail sales) in industries such as transport and forwarding, construction, manufacturing companies, agricultural companies.
- Dealers (companies distributing and selling trailers and semi-trailers).
- Leasing companies (companies offering financial intermediation through sales financing).

The products and services offered by GK Wielton comply with the applicable regulations in each of the markets in which it operates. The Group regularly monitors changes in regulations and adjusts its offer to ensure its full compliance with local requirements. Due to the sanctions, the Wielton Group has suspended its operations in Russia and Belarus. Previous transactions in these markets have been suspended, and all activities have been adjusted to the applicable restrictions.

The company strictly complies with international regulations and sanctions imposed by the relevant government institutions and international organizations. It always operates in accordance with the regulations and responds accordingly to new regulations. The products offered meet all legal and approval requirements.

Total revenues are included in the Current Financial Position section of this report.

The Group does not operate in sectors other than those referred to above (including fossil fuels, chemicals, controversial weapons, tobacco cultivation and production).

Table 5. Analysis of the Wielton Group's expenditures in the context of the business model

Resource expenditure	• 36 Group companies • 5 production centers in 5 countries • 2 assembly plants • Multi-brand business model (9 brands)
Expenditure accumulation strategy	• Geographic diversification • Multi-channel sales • Synergistic use of local brands
Expenditure development	• Expansion of sales network (e-commerce) • Opening of Customer Service Centers • Expanding markets (Scandinavia, Benelux)
Expenditure securing	• Supplier diversification • Multiple supply sources • Market resilience strategy
Association with business model	• Key segments: R&D, purchasing, production, sales • 422 service centers in 29 countries • Product personalization
Development prospects	• Expansion into new markets • Expansion of sales channels • Development of additional services (rental, service packages)

Description of the business model in terms of expected benefits for customers, investors and other stakeholders

• Customers

Thanks to the expansion of the direct and created sales network (e-commerce), customers can enjoy lower purchase costs and shorter order fulfillment times. The opening of Customer Service Centers improves the quality and order fulfillment time, which translates into greater customer satisfaction. Additionally, the expansion of operations to other markets, including Scandinavia and Benelux, allows for better adjustment of the offer to local needs, which increases customer satisfaction and loyalty. In the context of R&D, key segments include research and development, which allows for the personalization of products and their adaptation to specific customer needs.

With its 422 service centers in 29 countries, our service provides after-sales support, which additionally increases customer satisfaction and their loyalty. In turn, geographical diversification, increases the availability of products



and shortens their delivery time. Multi-channel sales allow customers convenient access to products, which directly translates into their satisfaction.

- **Investors**

36 companies, including 5 production centers in 5 countries, increase operational stability and enable effective management of production costs.

Geographical diversification and multi-channel sales reduce market risk and increase revenue growth potential.

Expansion of the sales network and opening of Customer Service Centers improve product availability and service quality, which translates into higher revenues and customer loyalty. Thanks to a wide network of suppliers and a strategy of resistance to market changes, the Group minimizes the risk of supply chain disruption. This ensures operational stability and price competitiveness.

Key segments such as R&D, purchasing, production and sales support product innovation and personalization, which increases attractiveness for customers and investors. Expansion into new markets, expansion of sales channels and development of additional services (rental, service packages) increase growth potential and sources of revenue, which is beneficial for investors.

- **Other stakeholders**

- Stability and development: Geographic diversification and multi-channel sales increase the operational and financial stability of the entity, which is beneficial for all stakeholders, including employees, financial institutions and management.
- Innovation and competitiveness: Synergistic use of local brands and product personalization support innovation and competitiveness. This translates into better financial results and implementation of the Group's strategic goals.
- Support for local communities: Expansion into new markets and job creation support the development of local communities, which is beneficial not only for them but also for employees.
- Risk management: Supplier diversification and a strategy of resilience to market changes minimize the risk of supply chain disruption, which ensures operational stability and price competitiveness, which is beneficial for all stakeholders.

Strategy of the Wielton Group

The mission of the Wielton Group is to create and deliver the best transport solutions for business. The Group has the ambition to strengthen its position as the European champion of the semi-trailer market. The Strategy for 2023-2027 provides for doubling the sales volume to about 45 thousand units and revenues to almost EUR 1.5 billion by the end of 2027.

The Group has identified 7 perspectives to ensure the implementation of the Strategy:

1. Market approach
2. Operating model
3. ESG
4. HR
5. Digitalization
6. Development projects
7. M&A

GK Wielton does not have a detailed ESG Strategy. Works on this document have been postponed due to the economic situation.



However, within the overall Strategy, it has singled out sustainable development as one of the key areas. Within this framework, it has identified three key pillars:

1. Environmental care:

- carbon footprint reduction,
- solutions enabling the transition to a circular economy.

2. Community care:

- activities for the local community,
- involvement CSR¹.

3. Responsible management:

- federalism²,
- implementation of strategic operational processes.

Value chain

The value chain model is based on key activities and actions undertaken by GK Wielton. It includes operations from raw material extraction, creation of materials and components and their transport to GK Wielton, operational processes taking place in GK Wielton and transport of products to customers, their use phase and the end of life phase.

Value chain mapping included:

- suppliers of products and services (upstream) and related purchased goods and services, Yesing into account processes and activities that are conducted at earlier stages of the value chain;
- customers (downstream), only in terms of commercial transactions,
- waste that is generated by companies and is managed in the lower level value chain (relationships such as the purchase of banking or insurance services were not Yesen into account).

GK Wielton's influence in upstream

Within the value chain, GK Wielton has distinguished Tier 2 and Tier 1 suppliers. Tier 2 suppliers are mainly suppliers of basic raw materials used in the production of semi-trailers and road trailers, such as steel, aluminum, wood, plastics or chemicals for coating metals. Tier 1 suppliers are suppliers of components for the production of trailers: tires, rims, frame boards, tarpaulins, brakes, hydraulic systems, etc. Additionally, the group of Tier 1 suppliers also includes service providers such as electricity, water, LPG, coal, etc.

Key processes in GK Wielton

The next stage in the value chain are the processes in GK Wielton. The following activities are highlighted herein:

- **primary (management)**, which consists of the responsibility of the top management or the Integrated Management System (quality, environment and occupational safety),
- **primary (operational)**, which consists of: purchasing and supply, production planning, production of trailers, semi-trailers and car bodies, research and development, ensuring the continuity of operation of machines and devices, investments, quality assurance, transport, sales and marketing, after-sales service,
- **secondary (supporting)**, which consists of: human resources management, IT, environmental management, health and safety management, accounting and finance, internal audit, legal services.

¹ In this case, referring to the organization of activities and events for the common good.

² Maintaining the relative autonomy and independence of each company unit, while preserving a common strategic goal and coordination of activities at the central level.



GK Wielton's activity in downstream

The Group's main customers include users of means of transport, dealers, and leasing companies. The last stage of the value chain is the end of the product's life cycle. Most of the materials from which a semi-trailer/trailer is made can be recycled. Selected materials such as steel, aluminum, plastics (polypropylene, polyester), tires, plywood/wood are recycled. Some of the semi-trailers/trailers return to the Wielton Group as part of a buyback after their life cycle ends, and after their regeneration, they are sold again to new customers. If regeneration is no longer possible, the Group disposes of its products in accordance with environmental protection guidelines. The visualization of the chain shows the internal activities of the company, which are responsible for 100% of the revenue generated in the Wielton Group.



Figure 1. Value chain map

Upstream value chain		Own operations		Downstream value chain	
MANUFACTURERS AND SUPPLIERS		CORPORATE PROCESSES		CUSTOMERS AND END USERS	
MANUFACTURERS OF RAW MATERIALS (TIER 2)	SUPPLIERS OF RAW MATERIALS AND FINISHED PRODUCTS AND SERVICE PROVIDERS (TIER 1)	All entities and subsidiaries where operational and support processes are carried out		CUSTOMERS	WASTE
<u>Manufacturers of basic raw materials</u> - Raw steel manufacturers, steelmakers, producers of aluminum alloys and prefabricated products. Places of origin of aluminum ingots: Norway, Germany, Italy, Slovakia, Belgium, Iceland, Dubai, Bahrain Places of origin of steel slabs: Sweden, Germany, Poland - Manufacturers of raw and processed wood, sawmills. - Manufacturers of plastics, resins, adhesives, oils, lubricants, chemicals for metal coating. Manufacturer of paint resin: Slovenia - Manufacturer of metal coating chemicals: Poland <u>Processors of materials</u> - Polymer processors who supply plastic molds and plastic components to Tier 1 suppliers. - Manufacturers of tire rubber, seals, and other elastomeric components. - Manufacturers of screws, nuts, fasteners and other small mechanical components.	<u>Suppliers of parts and components for trailers</u> Tires, axles, rims, steel profiles, frame boards and plywood, plastic and rubber elements, trailer lifts, tarpaulins, brakes, air suspensions, hydraulic systems, electrical and electronic components (control systems), fasteners, markings and labels, other equipment. <u>Utility suppliers</u> electricity, water, LPG, coal, natural gas, heating oil <u>Fuel suppliers</u> petrol, diesel oil <u>Other product suppliers</u> Chemicals (Paints and varnishes and frame cleaning substances), consumables, work clothes <u>Service providers</u> Welding services, galvanizing services, painting services, consulting and legal services, cloud services	Primary (management) processes 1. Responsibility of the Top Management, Management Board 2. Integrated Management System (quality, environment and occupational safety) Primary (operational) processes 1. Production planning - Planning and scheduling of production processes - Resource management - Production optimization 2. Purchasing and supply - Purchasing process management, - Negotiations with suppliers 3. Production of trailers, semi-trailers and car bodies - Execution of the production plan - Management of production processes - Repair of production equipment 4. R&D - Design of structures/technologies - Conducting research and calculations, - Product development - Certification, homologation and prototyping	<u>(Secondary (support) processes</u> 1. Human Resources Management Staff Management, Recruitment and Employee Development 2. IT IT Infrastructure Management, Development and Maintenance of IT Systems Environmental Management 3. Health and Safety Management Ensuring occupational health and safety, preventing accidents, protecting employee health 4. Accounting and finance Company finance management, financial analysis, bookkeeping 5. Internal audit	<u>Direct users of means of transport</u> Fleet and retail sales in the following industries: - Transport and forwarding - Construction - Manufacturing companies - Agricultural companies <u>Dealers</u> Companies distributing and selling trailers and semi-trailers. <u>Leasing companies</u> Companies offering financial intermediation through sales financing <u>Main product groups</u> - Universal semi-trailers - Cubage sets - Inloaders - Tipper semi-trailers - Low-bed semi-trailers - Box semi-trailers - Container semi-trailers <u>Services</u> - Spare parts - Service CUSTOMER SALES LOGISTICS <u>Main elements:</u>	<u>Direct waste of the company</u> - Metal waste and scrap (including iron and other metal waste) - Slag, bottom ash and dust - Composite and plastic waste - Wood, paper and cardboard waste - Hazardous waste from paints and varnishes (including sludge) <u>Waste of end users</u> - Most of the materials from which a semi-trailer/trailer is made are suitable for recycling - Recycling/Upcycling of selected materials: steel, aluminum, plastics (polypropylene, polyester), tires, plywood/wood - Some of the semi-trailers/trailers return to Wielton as part of a buy-



Figure 1. Value chain map

Upstream value chain		Own operations		Downstream value chain	
<u>Manufacturers of electronic components</u> - Manufacturers of integrated circuits, relays and other electronic components - Cable manufacturers Energy and fuel producers - Refineries and petrochemical suppliers - Mining industry - Other manufacturers		5. Ensuring the continuity of operation of machines and devices, maintenance and repair of production equipment 6. Investments 7. Quality assurance - Product quality control, - Ensuring compliance with norms and standards, - Diagnostics - SQA - Supplier Quality Assurance 8. Transport between plants 9. Sales and marketing - Domestic sales of road products, - Export sales of road products, - Sales of kits, tipper bodies and special products, - Marketing and promotional activities 10. After-sales service - Guarantees, - Technical support, - Sales of spare parts, - Service and development of the service network (technical training)	6. Legal services Legal services for the company, legal advice	- Planning and execution of order releases - Transport and distribution - MWG (Issuing products to the customer) <u>Comment:</u> - Process automation using ERP systems that allow for ongoing monitoring of product availability and production coordination. - Route optimization, fleet management and cooperation with local transport partners." <u>Delivery to Customers:</u> Wielton's finished products are delivered to customers mainly by land transport. Products are loaded onto trucks and transported to domestic and foreign customers. In the case of export, semi-trailers can be transported by sea and then by land to the destination. The company can also use the transport services of external companies.	back at the end of their life cycle, and after their regeneration, they are sold again to new customers. If regeneration is no longer possible, Wielton guarantees the disposal of its products in accordance with environmental protection guidelines. In the scope of disposal, the Disposal Voucher Project to be implemented.



[SBM-2] Interests and opinions of concerned parties

Ongoing communication and dialogue with stakeholders

Relations with stakeholders are based on mutual understanding and trust. They are of key importance for the functioning of the Wielton Group. Communication and dialogue with employees makes part of the Internal Communication Strategy. They include regular team meetings, implemented initiatives associating employees, information boards, published magazines and internal platforms.

Wielton S.A. is regularly in touch with shareholders, providing them with current information on sales and financial results, implemented investments and dedicated conferences on the activities of the Company and the Group. Communication also takes place via the website: <https://wieltongroup.com/relacje-inwestorskie>. It contains current information on, among others, the Company's share quotations on the WSE, shareholding, current and periodic reports, result presentations and basic financial data.

The Group takes care of communication in social media and on the websites of its brands, in order to inform customers about the activities undertaken or the promotion of the company among potential job candidates.

In the case of local communities, communication channels include press releases, media interviews, social media, charity events and sports and educational initiatives. GK Wielton is also in regular dialogue with suppliers of materials and components, customers and subcontractors during direct meetings or conducted audits.

Moreover, the following are organized: Management Board meetings, Supervisory Board meetings, direct talks with financial institutions, insurance institutions. The company takes part in trade fairs and industry events, conducts ongoing cooperation with the employee representative of Wielton S.A. and with local schools and universities.

The main objective of cooperation with stakeholders is to gain knowledge about the latter's needs which may affect the direction of the group's strategy and business model. Other important objectives include: information exchange, customer acquisition, meeting regulatory requirements, financial capital acquisition, selection of suppliers, acquisition of new employees, maintaining good relations with the environment. GK Wielton includes the results of cooperation with key interested parties, among others, in sales reports, stock market reports, in its strategy, action plan, marketing plans, investment plans, in the organizational structure, including the employment structure. The needs of stakeholders were also included in the conducted materiality analysis process.

Stakeholders mapping

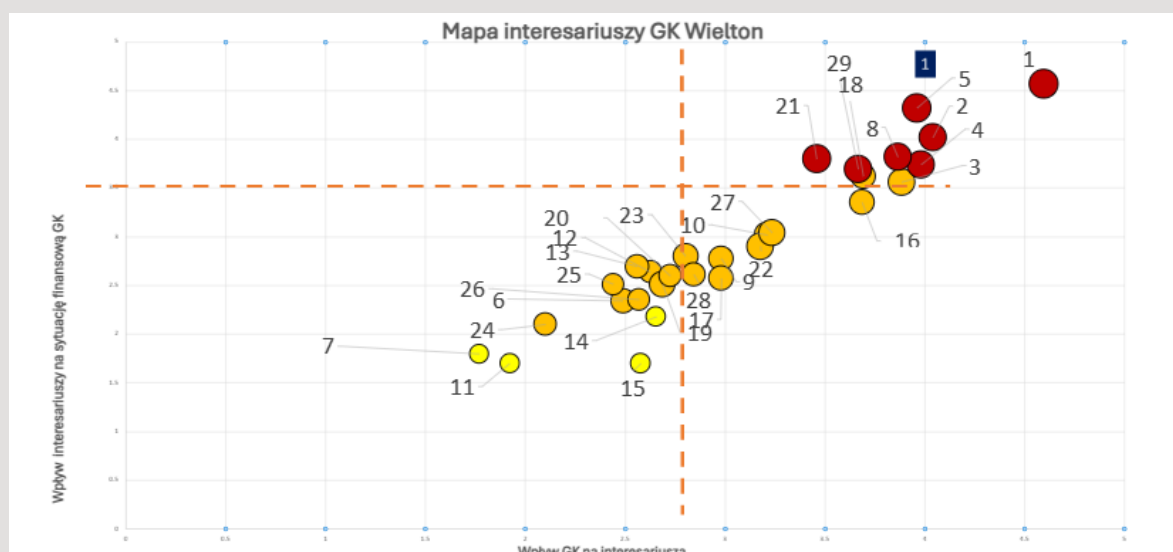
The analysis of stakeholders' needs and expectations is an integral part of building both the Group's strategy and sustainability reporting. A stakeholder map was prepared for this purpose. The primary goal of stakeholder mapping was to select and prioritize stakeholders.

As part of the analysis, the following list of key stakeholders was developed:

- Management Board,
- Supervisory Board,
- Customers,
- Own employees,
- Suppliers,
- Financial institutions,
- Sales representatives/dealers,
- Insurance institutions,
- Offices,
- Financing institutions,
- Local communities.

The stakeholder prioritization tool was a mapping survey, and the importance of each stakeholder was measured in two dimensions: their impact on the situation of GK Wielton and GK Wielton's impact on stakeholders. Based on the results was developed a stakeholder map which is presented below.

Figure 1. Wielton Capital Group SYeseholders Map



References to the Stakeholders Map:

1	Management Board	16	Investors
2	Supervisory Board	17	Analysts and brokerage houses
3	Shareholders	18	Competitors
4	Own employees	19	Auditors/chartered auditors
5	Customers	20	Business and industry organizations
6	Media and public opinion	21	Financial institutions
7	Non-governmental organizations (NGO)	22	Insurance companies
8	Suppliers	23	Rating agencies
9	Service centers	24	Lobbyists
10	Subcontractors	25	Offices
11	Technical schools and universities	26	Environmental representatives
12	Regulators	27	Employees in the value chain
13	Grant donors	28	Fairs
14	Local governments, City and Commune Offices	29	Sales Representatives and Dealers

The map has been divided into four parts that reflect the characteristics of stakeholder relations with the Wielton Capital Group:

1. stakeholders of key importance to business activity, on which GK Wielton has a significant influence;
2. stakeholders with a high influence on the financial result of GK Wielton, but independent of the influence of GK Wielton (no representatives of this group have been identified);
3. stakeholders in practice of the least importance to GK Wielton – their activity has a low impact on the Group's financial results, and GK Wielton itself has a negligible influence on them;
4. stakeholders susceptible to the influence of GK Wielton, but without business significance for the Group.

The map shows the urgency of addressing the needs of individual stakeholder groups: red indicates stakeholder groups whose needs GK Wielton should address first. Orange indicates medium urgency, while yellow – the lowest.

The stakeholders from the first quarter of the chart were included in the close dialogue (7 stakeholder groups). Those who were difficult to access or reluctant to engage in dialogue (competition) were excluded. Additionally,



the dialogue included: Insurance institutions (hereinafter Insurers), Local government units (hereinafter Offices), Institutions responsible for public financing (hereinafter Financing institutions), Local communities. In total, 11 stakeholder groups were included in the dialogue.

Significance Analysis Dialogue

The method of close dialogue was a qualitative and quantitative survey. The questions were asked about how the companies from the Wielton Group cope with the challenges of sustainable development and which ESG areas are important in the eyes of stakeholders. 172 responses were collected as part of the dialogue with stakeholders. The most important for the respondents were social issues, then management issues, and the lowest - stakeholders rated topics related to the environment. The highest rated topic is S1-1, concerning the Wielton Group's own employees and working conditions. Aspects related to working conditions were the most important not only for representatives of the own employees, but also for customers, the management board, the supervisory board, financial institutions, local communities, offices and sales representatives. The only stakeholders who rated this topic lower are suppliers, for whom the most important issue is other rights related to work in the value chain (S2).

The opinions submitted as part of the process will be taken into account at the stage of updating the action plans/executive plans for the Wielton Capital Group Strategy (including in the area of improving employment conditions or supply chain management), as well as in monitoring of the Group's current activities.

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

The conducted materiality studies pointed to 37 issues (falling into 10 themes and 17 sub-themes resulting from the ESRS), which are significantly influenced by the Wielton Group (materiality of impact) or which significantly influence the Group's operations (financial materiality). The impacts, risks, opportunities, IROs concerning the Wielton Group were analyzed and finally 25 significant impacts and 13 significant risks and opportunities for sustainable development were identified. Their location in the value chain and the time perspective were indicated, which is to facilitate the management of these issues. As a result of the materiality studies, the direction of increasing the safety of the Wielton Group's operations and the quality of decisions taken in relation to strategic goals and planned activities was planned.

Management Board report on the activities of Wielton S.A. and Wielton Capital Group for
2024
(PLN thousand)



Table 6. Significant positive and negative influences

ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame	Influence assessment [actual/potential]
E1 – Climate change	E1 - Climate change mitigation	Neg. influence	The production processes of vehicle parts require the use of steel and aluminum. The production of steel and aluminum, in the supply chain, especially in the metallurgical processes, generates significant energy consumption, which results in greenhouse gas (GHG) emissions.	Upstream	Short term	Factual
E1 - Climate change	E1 - Energia	Pos. influence	Sustainability initiatives such as energy efficiency incentives have a positive impact on reducing a company's greenhouse gas emissions.	Own operations	Short term	Factual
E1 - Climate change	E1 - Climate change mitigation	Pos. influence	The use of components that improve vehicle fuel efficiency leads to lower fuel consumption, which ultimately reduces overall greenhouse gas emissions.	Downstream	Short term	Factual
E1 - Climate change	E1 - Climate change mitigation	Neg. influence	The production of rubber and tires is an energy-intensive process, requiring high temperatures and intensive chemical processing. Burning fossil fuels to produce energy produces CO ₂ and other greenhouse gas emissions. In addition, synthetic rubber is based on petroleum, which contributes to the depletion of non-renewable resources and to global warming by manufacturers in the supply chain.	Upstream	Short term	Factual
E1 - Climate change	E1 - Climate change mitigation	Pos. influence	The introduction of lighter and stronger materials, such as aluminum alloys and composites in trailer and semi-trailer parts. It can reduce the fuel consumption of trailers and semi-trailers, which contributes to the reduction of CO ₂ emissions during their use by end users.	Downstream	Mid-term	Factual
E1 – Climate change	E1 - Climate change mitigation	Pos. influence	Investments in more durable and robust components can extend the life cycle of products and therefore have a positive environmental impact, for example by reducing the carbon footprint over the product life cycle.	Downstream	Mid-term	Potential

Management Board report on the activities of Wielton S.A. and Wielton Capital Group for
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(PLN thousand)



ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame	Influence assessment [actual/potential]
E2 - Pollution	E2 – Air pollutants	Pos. influence	Products designed to improve fuel efficiency can significantly reduce emissions of nitrogen oxides, particulate matter, sulfur oxides and other air pollutants.	Downstream	Mid-term	Potential
E3 – Water and maritime resources	E3 - Water	Neg. influence	The extraction of ores and their processing in the production of steel and aluminum profiles and other parts for the production of semi-trailers and trailers is associated with intensive water consumption, which can be a significant environmental burden in the value chain.	Downstream	Long term	Factual
E4 – Biodiversity and ecosystems	E4 - Impacts on the range and condition of ecosystems	Neg. influence	The production of purchased electrical components often requires the use of precious and rare metals, such as copper, cobalt or lithium, which are mined in a way that can lead to environmental degradation, including deforestation, water and air pollution.	Upstream	Short term	Factual
E5 – Circular economy	E5 - Resources introduced, including their utilization	Pos. influence	Innovations in design and manufacturing processes can lead to cost savings by reducing the amount of raw materials used and the amount of waste.	Own operations	Short term	Factual
E5 - Circular economy	E5 - Waste	Pos. influence	Improvement of material efficiency in trailer and semi-trailer manufacturing processes, including waste reduction and reuse or recycling, and introduction of modularity principles can reduce the environmental impact of a vehicle's life cycle. Through such innovations a company can achieve financial benefits, such as cost savings, improved profitability, and minimization of potential regulatory penalties.	Own operations	Mid-term	Potential
S1 – Own employee resources	S1 – Working conditions	Neg. influence	Workers exposed to chemicals and emissions generated during welding processes (exposure to heavy metals such as lead and cadmium, zinc vapor and welding fumes) can experience health problems such as respiratory and skin diseases.	Own operations	Short term	Factual
S1 – Own employee resources	S1 – Working conditions	Pos. influence	Healthcare services may include health programs that promote employee health and support their well-being.	Own operations	Short term	Factual

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ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame	Influence assessment [actual/potential]
S1 - Own employee resources	S1 - Equal treatment and equal opportunities for all	Pos. influence	Investments in employee competences made by providing them with training, mentors and development paths helps increase team effectiveness and the ability to adapt to changing market conditions.	Own operations	Short term	Factual
S1 - Own employee resources	S1 - Equal treatment and equal opportunities for all	Pos. influence	The diversity of experiences and perspectives of people with disabilities promotes creative thinking, which can lead to innovative solutions and positively impact productivity.	Own operations	Short term	Factual
S2 - People working in the value chain	S2 - Working conditions	Neg. influence	Iron ore (for steel) and bauxite (for aluminum) mining often takes place in countries with weaker enforcement of labor standards and human rights. Work can be performed without respect for workers' rights and without adequate compensation for work, which has a negative impact on workers and their families.	Upstream	Short term	Factual
S2 - People working in the value chain	S2 - Working conditions	Neg. influence	Iron ore (for steel) and bauxite (for aluminum) mining often takes place in countries with weaker enforcement of labor standards and human rights. Some producers may have working conditions that pose a risk to the health and safety of workers.	Upstream	Short term	Factual
S2 - People working in the value chain	S1 – Other labor-related rights	Neg. influence	Mining of iron ore (for steel) and bauxite (for aluminum) often takes place in countries with weaker enforcement of labor standards and human rights, including the use of child labor.	Upstream	Short term	Factual
S3 – Affected communities	S3 – Indigenous population rights	Neg. influence	Steel and aluminum production often requires large amounts of land and water. In some regions, mining companies or steel mills occupy areas inhabited by local communities, which results in forced displacement, dispossession, and loss of livelihoods for these communities. For many, this means severing ties with their place of residence and losing access to traditional natural resources.	Upstream	Short term	Factual

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ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame	Influence assessment [actual/potential]
S4 - Consumers and end users	S4 - Personal safety of consumers or end users	Neg. influence	The occurrence of defective vehicle/trailer parts, e.g. suspensions, tyres or trailer or semi-trailer defects caused by the company may provoke accidents, which endangers the safety of drivers, passengers and bystanders.	Upstream	Mid-term	Potential
S4 - Consumers and end users	S4 - Personal safety of consumers or end users	Neg. influence	The introduction of advanced electronics and technologies in vehicles increases the risk associated with recalls because more complex systems can lead to new types of defects and problems that can negatively impact vehicle safety and reliability.	Upstream	Mid-term	Potential
S4 - Consumers and end users	S4 - Personal safety of consumers or end users	Pos. influence	Improving the safety of vehicles/components by a company can reduce the number of accidents, which has a positive impact on the environment, i.e. human safety.	Downstream	Mid-term	Factual
G1 - Business Conduct	G1 - Corporate culture	Pos. influence	Implementation of trailer and semi-trailer components with improved environmental parameters responds to growing regulations and customer preferences (e.g. in terms of built-in carbon footprint) and may result in a broad adoption of more environmentally friendly technologies in the automotive industry.	Upstream	Mid-term	Potential
G1 - Business Conduct	G1 - Corporate culture	Neg. influence	Anti-competitive practices of a company, such as participation in price fixing and unfair market practices, can lead to higher prices of trailers/trailers for consumers.	Downstream	Mid-term	Factual
G1 - Business Conduct	G1 - Supplier relationship management, including payment practices	Neg. influence	Failure to implement sustainable development principles in supplier cooperation codes may expose the company to the risk of image losses related to suppliers' non-compliance with ESG standards, environmental pollution or violation of employee rights.	Upstream	Mid-term	Potential



Table 7. Major risks and opportunities

ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame
E1 - Climate change	E1 - Climate change mitigation	Opportunity	By introducing innovative products aimed at increasing the fuel efficiency of motor vehicles (e.g. products with a lower net weight), the company can influence the reduction of customers' operating costs and thus strengthen its competitive position and increase its market share.	Downstream	Mid-term
E1 - Climate change	E1 - Climate change mitigation	Risk	Increased global demand for critical materials, driven by clean energy technologies, vehicle lightweighting and increased electrification, could impact price increases and supply continuity.	Upstream	Mid-term
S4 - Consumers and end users	S4 - Personal safety of consumers or end users	Opportunity	Improvement of product safety and effective management can increase brand equity and sales value in the long term, which benefits both the company and its customers.	Downstream	Long term
S4 - Consumers and end users	S4 - Personal safety of consumers or end users	Opportunity	Improvement of product safety can minimize the risk of lawsuits, which can protect the financial stability of a company and its stakeholders.	Downstream	Mid-term
S4 - Consumers and end users	S4 - Impacts on consumers or end users related to information	Opportunity	Changing consumer preferences can affect the demand for trailers and semi-trailers. By effectively adapting to customer preferences, a company can expand its market and gain access to new customers and generate new revenues.	Downstream	Mid-term

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ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame
S4 - Consumers and end users	S4 - Social inclusion of consumers or end users	Opportunity	Cooperation with end users in the design process (co-creation methodology) can lead to more functional and valuable solutions.	Downstream	Mid-term
S4 - Consumers and end users	S4 - Social inclusion of consumers or end users	Opportunity	Implementation of inclusive practices (such as being open to feedback, training end users, building partnerships) can help a company meet standards related to sustainability and diversity, which increases its attractiveness for investors and partners.	Downstream	Mid-term
G1 - Business Conduct	G1 - Corporate culture	Opportunity	The opportunity to strengthen your competitive position by meeting customer requirements for trailer and semi-trailer design and adapting them to low-emission vehicles can lead to increased market share and new revenues.	Downstream	Mid-term
G1 - Business Conduct	G1 - Supplier relationship management, including payment practices	Opportunity	Selective selection of suppliers of semi-finished products, who often also select manufacturers based on their safety and reliability records, including obtaining appropriate safety certificates from them, can lead to stability of supply and reduce the possibility of accidents and defects of the final products.	Upstream	Short term
G1 - Business Conduct	G1 - Corporate culture	Risk	The possibility of financial and regulatory penalties for anti-competitive practices can lead to significant financial losses for a company.	Downstream	Mid-term
G1 - Business Conduct	G1 - Corporate culture	Opportunity	By adapting business practices to comply with antitrust laws, a company can improve operational efficiency and open up new business opportunities in a more competitive environment.	Downstream	Mid-term



ESRS Standard	Significance assessment subtopic	IRO type	IRO description	Location in value chain	Time frame
G1 - Business Conduct	G1 - Supplier relationship management, including payment practices	Opportunity	The selection certified suppliers (e.g. with ecological or ethical certifications) can result in more sustainable supply chain management, which can contribute to a positive perception of the company's brand.	Upstream	Short term
G1 - Business Conduct	G1 - Supplier relationship management, including payment practices	Risk	Wielton S.A. uses parts and components from domestic and foreign manufacturers in its products. The Company tries to have at least two suppliers of specific parts and components at all times. However, it cannot be ruled out that in the future, the geopolitical situation will disrupt the supply chain. Therefore, there is a risk that the Company's suppliers will not deliver the components for production on time in the quantity ordered by the Company. Such a situation could result in Wielton S.A. not achieving the planned sales level or having to purchase the necessary components from other suppliers at higher prices. This could result in a temporary increase in production costs and, as a result, have a negative impact on the Company's operations and its financial results.	Upstream	Mid-term



Anticipated impacts, risks and opportunities on the business model

The Wielton Group strategy responds to the influences, risks and opportunities referred to in the report. In the scope of the developed action plans/execution plans, key projects were indicated aimed at:

1. Adaptation of products to customer needs, including through personalization of applied solutions, taking into account VECTO guidelines.
2. Automation and digitalization of production processes as well as necessary modernization of the machinery and technology park, which will ensure minimal or neutral impact on the environment.
3. Optimization of the supply chain, improvement of processes, cost reduction, increase of efficiency.
4. Building an organizational culture based on principles of Family Corp³ while respecting the culture of individual companies, i.e. at the same time maintaining a federal approach to company management.

The Wielton Group has not yet conducted an analysis of the resilience of its strategy and business model in relation to climate change, and its execution has been postponed. However, such an analysis is planned to be conducted in the Lawrence David company in 2026.

³ A set of 16 values that define employee behavior and the way of doing business.



Management of impacts, risks and opportunities

[IRO-1] Description of processes for identifying and assessing significant impacts, significant risks and significant opportunities

As part of the preparation of the sustainability report, in cooperation with the consulting firm KPMG, a double materiality analysis was conducted. The process was used to determine the issues related to significant areas of sustainable development, important for the Wielton Group and stakeholder groups, in the entire value chain. The double materiality study was planned and conducted in such a way as to take into account the specificity of the functioning of the Wielton Group and the characteristics of the segments and types of business activities.

The study was adapted to the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

The following points of view are taken into consideration herein:

- internal and external stakeholders of the company,
- business activities conducted along the entire value chain of the Group,
- different time horizons, defined in accordance with the guidelines contained in the ESRS.

The key stakeholders of GK Wielton are listed as part of the ESRS SBM-2 disclosure Interests and opinions of interested parties.

The significance study was conducted in the following stages:

- analysis of the Company's documentation and operations,
- analysis of sector segmentation (36 companies included in the Wielton Group were included. According to the ESRS, a sector that generates revenues exceeding 10% of the Group's total revenues and is associated with significant Factual positive impacts or significant Potential negative impacts was considered significant),
- mapping the value chain (contains information on impacts, risks and opportunities in relation to direct and indirect business relationships in the value chain at an upstream or downstream level),
- planning and conducting a dialogue with stakeholders,
- identification of possible impacts, risks and opportunities.

When preparing the list of impacts, risks and opportunities, IROs were assigned to individual ESRS topics and subtopics, as well as the location of IROs in the value chain. The identification of IROs from the value chain was based on the KPMG expert method and was limited to several identified impacts, risks and opportunities for the groups of clients of the Wielton Capital Group.

During the study, financial materiality was taken into account, i.e. the impact and risk that the environment and society have on the Wielton Capital Group was analyzed, as well as the materiality of the impact, i.e. the impact of the Wielton Capital Group on environmental and social issues was analyzed.

Each identified IRO describes the actual and potential relations of the Wielton Capital Group with the environment and each of them was assigned a number of the following parameters:

- **ESRS Topics and Subtopics.**
- **IRO Type:** Positive Impact, Negative Impact, Risk, Opportunity.
- **Impact Status:** Factual, Potential.
- **IRO Position in the Value Chain:** Upstream, Downstream, Own Operations.



- **IRO Position in the Time Frame:**
 - Short term (in the reporting year),
 - Mid-term (up to 5 years),
 - Long term (over 5 years).
- **Determining whether an IRO is related to human rights.**
 - **Impact severity score** in terms of:
 - The scale of the effects of a given IRO.
 - The range of the effects of a given IRO.
 - The irreversibility of the effects of a given IRO (in the case of negative impacts).
- **Likelihood of impact occurring** (in the case of Potential impacts).
- **Financial materiality (risks and opportunities) scoring** in terms of:
 - Degree of severity.
 - Likelihood of occurrence.
- **Qualitative, descriptive justification for the assessment of impact significance.**
- **Qualitative, descriptive justification for the assessment of financial significance.**

Impacts, risks and opportunities for sustainable development were hierarchized using a point assessment. An extensive qualitative and quantitative questionnaire filled out by the "IRO owners" identified by the Wielton Group was used to classify IROs. The ESG project team selected a dedicated group of experts responsible for selecting IROs for individual companies. Then, in accordance with the requirements of the spreadsheet, the Wielton Group companies and appointed experts from Wielton performed an IRO assessment. After completion of the assessment, the results were collected, analyzed, approved and validated with the participation of experts.

Methodology

The prepared methodology for assessing the impact of the environment on the company (financial impact) was based on the guidelines of the European Financial Reporting Advisory Group (EFRAG). Financial materiality was assessed in the perspective of:

- **Risk** contributing to a negative deviation from the forecasted annual revenues (in amount) or an increase in total costs (in percentage).
- **Opportunity** contributing to a positive deviation from the forecasted annual revenues (in amount) or a decrease in total costs (in percentage).

The significance of risks and opportunities was assessed by combining the probability of occurrence and the potential scale of financial consequences. The following perspectives were taken into account: short-, medium- and long-term.

The analysis of the company's impact on the environment was based on the ESRS guidelines, according to which it was assessed based on:

- **Vector** – determining whether the company's impact on the environment is positive or negative;
- **Scale** – a dimension illustrating how serious the effects are on the company's environment (environmental, social and economic);



- **Scope** – a dimension illustrating how wide the positive and negative impact on society and the environment is (e.g. in terms of the geographic area of affected ecosystems or the size of the affected population);
- **Irreversibility of effects (repairability of damage)** – a dimension illustrating whether and to what extent (measured in terms of time and/or financial investments) the negative impact can be reversed.

The materiality of the impact was also considered in two categories: actual impact and potential impact.

The materiality analysis process was used for determining the material areas of sustainable development subject to reporting. After completion of the materiality analysis process, individual data points were selected. They were identified using a special tool to identify material data points. By assessing the information potential of the data points on material topics, a choice was made as to which data points would be subject to reporting and which would be excluded from the Wielton Group's sustainability reporting.

The dual materiality analysis process was conducted for the first time in 2024, hence there were no changes in the nature of its conduct compared to the previous reporting period.

[IRO-2] ESRS disclosure requirements covered by an entity's sustainability statement

Table 8. Compliance with ESRS

Disclosure no.	Disclosure name	Chapter in the report
ESRS 2 General Disclosure		
BP-1	General basis for sustainability statements	2.1
BP-2	Disclosure of information in relation to special circumstances	2.1
GOV-1	The role of administrative, management and supervisory bodies	2.2.1
GOV-2	Information provided to the administrative, management and supervisory bodies of the entity and the issues related to sustainable development undertaken by them	2.2.2
GOV-3	Integrating sustainability performance into incentive systems	2.2.3
GOV-4	Due diligence statement	2.2.4
GOV-5	Risk management and internal controls over sustainability reporting	2.2.5
SBM-1	Strategy, business model and value chain	2.3.1
SBM-2	Interests and opinions of interested parties	2.3.3
SBM-3	Material impacts, risks and opportunities and their interrelationships with the strategy and business model	2.3.4
IRO-1	Description of processes for identifying and assessing significant impacts, significant risks and significant opportunities	2.4.1
IRO-2	ESRS disclosure requirements covered by an entity's sustainability statement	2.4.2
ESRS E1 Climate change		
E1-1	Climate change mitigation transformation plan	3.1.2
E1-2	Climate change mitigation and adaptation policies	3.1.3
E1-3	Actions and resources in relation to climate policy	3.1.4
E1-4	Climate change mitigation and adaptation goals	3.1.5
E1-5	Energy consumption and energy mix	3.1.6
E1-6	Scope 1, 2 and 3 gross and total greenhouse gas emissions	3.1.7



ESRS E2 Pollution		
E2-1	Pollution related policies	3.2.2
E2-2	Pollution actions and resources	3.2.3
E2-3	Pollution targets	3.2.4
E2-4	Air, water and soil pollution	3.2.5
ESRS E3 Water and maritime resources		
E3-1	Water and marine resources policies	3.3.2
E3-2	Activities and resources related to water and marine resources	3.3.3
E3-3	Water and marine resources objectives	3.3.4
E3-4	Water consumption	3.3.5
ESRS E4 Biodiversity and ecosystems		
E4-1	Biodiversity transition plan	3.4.3
E4-2	Biodiversity and ecosystem policies	3.4.4
E4-3	Activities and resources related to biodiversity and ecosystems	3.4.5
E4-4	Biodiversity and ecosystem goals	3.4.6
ESRS E5 Circular economy		
E5-1	Resource use and circular economy policies	3.5.2
E5-2	Resource use and circular economy activities and resources	3.5.3
E5-3	Resource use and circular economy goals	3.5.4
E5-4	Resources brought into the organization	3.5.5
E5-5	Resources drained from the organization	3.5.6
ESRS S1 Own employee resources		
S1-1	Own workforce policies	4.1.3
S1-2	Procedures for cooperation with own employees and employee representatives in the area of revenues	4.1.4
S1-3	Processes of eliminating negative impacts and channels for reporting problems by the entity's employees	4.1.5
S1-4	Taking action to address significant impacts on the company's own workforce and adopting approaches to mitigate significant risks and seize significant opportunities related to one's own workforce and the effectiveness of those actions	4.1.6
S1-5	Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks	4.1.7
S1-6	Characteristics of the entity's employees	4.1.8
S1-8	Scope of collective bargaining and social dialogue	4.1.9
S1-14	Occupational health and safety measures	4.1.11
S1-16	Pay metrics (pay gap and total compensation)	4.1.12
S1-17	Incidents, complaints and serious impacts on human rights	4.1.12
ESRS S2 People working in the value chain		
S2-1	Policies related to people performing work in the value chain	4.2.3
S2-2	Processes for working with people working in the value chain within the scope of impacts	4.2.4
S2-3	Processes for mitigating negative impacts and channels for reporting problems by people working in the value chain	4.2.5
S2-4	Taking action on significant impacts on people working in the value chain and applying approaches adequate to manage significant risks and opportunities	4.2.6



	related to people working in the value chain and the effectiveness of these actions	
S2-5	Objectives within the area of management of significant negative impacts, increase of positive impacts and management of significant risks and opportunities	4.2.7
ESRS S3 Affected communities		
S3-1	Policies related to affected communities	4.3.3
S3-2	Impact cooperation processes with affected communities	4.3.4
S3-3	Processes for remediation of negative impacts and channels for reporting issues by affected communities	4.3.5
S3-4	Taking action to address significant impacts on affected communities and applying approaches adequate to manage significant risks and opportunities related to those communities and the effectiveness of these actions	4.3.6
ESRS S4 Consumers and end users		
S4-1	Consumer and end-user policies	4.4.3
S4-2	Collaborative processes for interactions with consumers and end users	4.4.4
S4-3	Processes for remediating negative impacts and channels for reporting issues by consumers and end users	4.4.5
S4-4	Taking action on significant impacts on consumers and end-users and applying approaches adequate to manage significant risks and opportunities related to consumers and end-users and their effectiveness	4.4.6
S4-5	Objectives within the area of management of significant negative impacts, increasing positive impacts and managing significant risks and opportunities	4.4.7
ESRS G1 Business Conduct		
G1-1	Corporate culture and business conduct policy	5.1.3
G1-2	Supplier relationship management	5.1.4
G1-6	Payment practices	5.1.5

Table 9. Table of all data points resulting from other EU regulations

Item	DR	DP	Significance	Chapter
1	ESRS 2 GOV-1	item 21 D)	Yes	2.2.1
2	ESRS 2 GOV-1	item 21 E)	Yes	2.2.1
3	ESRS 2 GOV-4	item 30	Yes	2.2.4
4	ESRS 2	item 40 D) sub-item (i)	Yes	2.3.1



Item	DR	DP	Significance	Chapter
	SBM-1			
5	ESRS 2 SBM-1	item 40 D) sub-item (ii)	Yes	2.3.1
6	ESRS 2 SBM-1	item 40 D) sub-item (iii)	Yes	2.3.1
7	ESRS 2 SBM-1	item 40 D) sub-item (iv)	Yes	2.3.1
8	E1-1	item 14	Yes	3.1.2
9	E1-1	item 16 G)	Yes	3.1.2
10	E1-4	item 34	Yes	3.1.5
11	E1-5	item 38	No	3.1.6
12	E1-5	item 40	Yes	3.1.6
13	E1-5	item 41	No	3.1.6
14	E1-5	item 42	No	3.1.6
15	E1-5	item 43	No	3.1.6
16	E1-6	item 44	Yes	3.1.7
17	E1-6	item 53	No	3.1.7
18	E1-6	item 54	No	3.1.7
19	E1-6	item 55	No	3.1.7
26	E2-4	item 28	No	3.2.5
27	E3-1	item 9	Yes	3.3.2



Item	DR	DP	Significance	Chapter
28	E3-1	item 13	Yes	3.3.2
29	E3-1	item 14	Yes	3.3.2
30	E3-4	item 28 C)	No	3.3.5
31	E3-4	item 29	No	3.3.5
32	E4.SB M-3	item 16 a) sub-item (i)	Yes	3.4.2
33	E4.SB M-3	item 16 B)	Yes	3.4.2
34	E4.SB M-3	item 16 C)	Yes	3.4.2
35	E4-2	item 24 B)	Yes	3.4.4
36	E4-2	item 24 C)	Yes	3.4.4
37	E4-2	item 24 D)	Yes	3.4.4
38	E5-5	item 37 D)	No	3.5.6
39	E5-5	item 39	Yes	3.5.6
40	S1.SB M-3	item 14 F)	Yes	4.1.2
41	S1.SB M-3	item 14 G)	Yes	4.1.2
42	S1-1	item 20	Yes	4.1.3
43	S1-1	item 21	Yes	4.1.3
44	S1-1	item 22	Yes	4.1.3
45	S1-1	item 23	Yes	4.1.3
46	S1-3	item 32 C)	Yes	4.1.5
47	S1-14	item 88 b)	Yes	4.1.11
48	S1-14	item 88 C)	No	4.1.11
49	S1-14	item 88 E)	No	4.1.11
50	S1-16	item 97 A)	Yes	4.1.12
51	S1-16	item 97 B)	Yes	4.1.12



Item	DR	DP	Significance	Chapter
54	S2.SBM-3	item 11 B)	Yes	4.2.1
55	S2-1	item 17	Yes	4.2.3
56	S2-1	item 18	Yes	4.2.3
57	S2-1	item 19	Yes	4.2.3
58	S2-4	item 36	Yes	4.2.6
59	S3-1	item 16	Yes	4.3.3
60	S3-1	item 17	Yes	4.3.3
61	S3-4	item 36	Yes	4.3.6
62	S4-1	item 16	Yes	4.4.3
63	S4-1	item 17	Yes	4.4.3
64	S4-4	item 35	Yes	4.4.6
65	G1-1	item 10 B)	Yes	5.1.3
66	G1-1	item 10 D)	Yes	5.1.3

The Group complies with the disclosure requirement in its sustainability statements.



Information about the environment

E1: Climate change

[IRO-1] Description of processes of identification and assessment of significant climate-related impacts, risks and opportunities

As a part of the double materiality analysis, GK Wielton identified both negative and positive impacts in terms of climate change. The impacts relate to its own operations and the value chain.

Significant negative impacts have been identified in the value chain (upstream). They include:

- 1. The production of vehicle parts requires the use of steel and aluminum. In turn, the production of steel and aluminum, in the supply chain, especially in the metallurgical processes, generates significant energy consumption, which leads to greenhouse gas (GHG) emissions.*
- 2. The production of rubber and tires is an energy-intensive process, requiring high temperatures and intensive chemical processing. Burning fossil fuels to generate energy emits CO₂ and other greenhouse gases. In addition, synthetic rubber is based on crude oil, which contributes to the depletion of non-renewable resources and contributes to global warming caused by manufacturers in the supply chain.*

Significant positive impacts have been identified in our own operations and in the value chain (downstream). They include:

- 1. Sustainability initiatives, such as incentives for energy efficiency, have a positive impact on reducing the company's greenhouse gas emissions. The Group invests in photovoltaic panels and self-powering, e.g. using existing machines for the purposes of recovering energy, storing it and using it for other activities (Own operations).*
- 2. Use of components that improve the fuel efficiency of vehicles leads to lower fuel consumption, which in turn reduces overall greenhouse gas emissions (downstream).*
- 3. Introducing lighter and more durable materials, such as aluminum alloys and composites in trailer and semi-trailer parts. This can reduce the fuel consumption of semi-trailer tractors, contributing to the reduction of CO₂ emissions during their use by end users (downstream).*
- 4. Investments in more durable and resistant components can extend the life cycle of products and thus have a positive environmental impact, e.g. by reducing the carbon footprint in the product life cycle (downstream).*

The Wielton Group is not currently investigating physical risks related to climate⁴ within its own operations and throughout the upstream and downstream value chain. It also did not perform any climate scenario analysis.

The group did identify one climate-related transition risk⁵, that is:

Global demand for critical materials is growing⁶, and it results from the development of clean energy technologies, reducing vehicle weight and increasing electrification, which may impact price increases and the continuity of supply.

The Wielton Group has not yet conducted an analysis of the resilience of its strategy and business model in relation to climate change, and its implementation has been postponed. However, such an analysis is planned to be conducted in the Lawrence David company in 2026.

⁴ Risks arising from climate change, which can be caused by events (sudden) or long-term changes (long-term) in climate patterns. Acute physical risks arise from specific hazards, especially weather-related events, such as storms, floods, fires or heat waves. Long-term physical risks arise from long-term changes in climate, such as changes in temperature, and their impact on rising sea levels, reduced water availability, loss of biodiversity and changes in land and soil productivity.

⁵ Risks arising from the transition to a low-carbon, climate-resilient economy. Typically, these include political risk, legal risk, technology risk, market risk, and reputational risk.

⁶ Materials described in the SASB Standards, which are a set of industry guidelines for reporting on sustainability aspects



[E1-1] Climate change mitigation transition plan

The Wielton Group is aware that climate change is one of the greatest challenges of the modern economy, which is why it takes an active part in activities aimed at reducing the negative impact on the climate and the environment. As one of the three largest manufacturers of semi-trailers and trailers on the European market, it focuses on the development of low-emission technologies and continues to implement innovative projects that respond to environmental and climate threats.

Activities that contribute to reducing emissions are carried out by the Wielton Group companies. They are listed in Chapter 3.1.4.

The Wielton Group does not have an ESG Strategy in place due to changing regulations in this area. Therefore, it does not have a detailed plan for transitioning to climate change mitigation. The Group's goals currently do not include limiting global warming to 1.5 ° C in accordance with the Paris Agreement. The Group also does not identify activities that can be described as decarbonization levers.

GK Wielton did not allocate any capital expenditures in relation to business activities related to coal, oil and gas during the reporting period. The Group is also not excluded from the EU benchmarks aligned with the Paris Agreement.

[E1-2] Climate change mitigation and adaptation policies

The Wielton Group does not have a policy on climate change mitigation and adaptation. The policy was not developed due to the difficult market situation and unfavorable macroeconomic conditions, which require the Group to focus on other business aspects. As of the date of publication of this report, the Group is unable to specify a precise time frame in which the policy will be adopted. The Group also does not have policies on energy efficiency and the use of renewable energy. This does not mean that the Group does not modernize and use new environmental technologies in its business activities, as well as modern materials in the production of semi-trailers and trailers.

The Wielton Group is currently guided by the Strategy for 2023-2027 adopted on October 30, 2023, in which sustainable development is highlighted as one of the pillars. One of the areas of this pillar is care for the environment and reduction of the carbon footprint directly related to climate change.

Actions are taken by each of the companies on the basis of the strategic pillars.

Wielton S.A. has an Integrated Management System compliant with the environmental management standard ISO 14001:2015-09. Through it, it implements solutions aimed at minimizing the negative impact of the organization on the environment.

The Integrated Management System includes environmental protection objectives. They include:

- reduction of any negative impact on humans and the environment,
- responsible management of chemicals used in the work process,
- monitoring of greenhouse gas emissions and gases and dust,
- reduction of water consumption.

The Group is taking action to mitigate climate change. Hybrid welding technology and modern sheet metal bending and cutting technologies have been implemented in the production plants to produce semi-trailer and trailer components. This has reduced the material consumption of production, thus reducing the use of natural resources. Work is also underway on new design solutions to reduce greenhouse gas emissions related to the use of semi-trailers and trailers. They include reduction of the weight of vehicles and of the aerodynamic drag of vehicle assemblies.

One example of the Group's activities that have contributed measurably to reducing emissions is the hydroforming process. This process has enabled the development of a new type of semi-trailer with reduced weight while maintaining functionality. This has reduced the energy consumption of the production process and allowed for the reduction of greenhouse gas emissions.



Activities related to the implementation of solutions in the field of mitigating climate change depend largely on the initiative of subsidiaries.

Wielton S.A. has introduced heat recovery from the KTL furnace. It is a process of capturing thermal energy from hot exhaust gases and reusing it. It allows for a reduction in energy consumption and reduction of emissions. The installation of a photovoltaic installation at the Company's headquarters contributes to the generation of clean energy, while reducing CO₂ emissions.

Lawrence David has begun switching to LED lighting and the complete electrification of its new vehicle fleet. It is working to achieve net zero emissions by 2050 and has completely abandoned the use of coal in the UK.

Viberti is implementing projects related to reducing direct emissions in its production plants. The company has replaced an old heating boiler with a new one with CO₂ and NO_x reduction. In the future, it is planned to install solar panels on the roofs of the property.

Activities of other Wielton Group companies in the field of emission reduction:

1. Guillén - Solar energy farm (it delivers 56% of the electricity consumed).
2. Reefer – installation of a heating system based on heat pumps.

The Wielton Group has not earmarked significant amounts of capital expenditure and operating expenses required to implement climate change mitigation activities.

[E1-4] Climate change mitigation and adaptation goals

The Group has not currently set measurable, results-oriented goals related to climate change mitigation and adaptation. Due to the difficult macroeconomic situation, which is beyond the Group's control, GK Wielton has not specified a precise time frame for setting the goals.

Greenhouse gas emission reduction goals have been set at the level of some companies. An example is Lawrence David, which has set itself the goal of reducing CO₂ emissions by the equivalent of 1,272,942 kWh per year by switching to non-carbon sources from April 2025.

Measurable time-bound goals have also been set by Viberti. They are described in the table below.

Table 10. Time-bound and result-oriented goals at Viberti

	Goal 1 Lower electricity consumption after replacing old halogen lamps in the workshop and office with LED lamps.	Goal 2 Lower carbon dioxide emissions by replacing an old heating boiler with a more efficient one	Goal 3 Elimination of direct and indirect carbon dioxide emissions through the installation of solar panels (elimination of the heating boiler and replacement of an external energy source with own production from panels)
Target level set	Lower (by about 15%) electricity consumption for lighting/lamps	Lower LNG consumption	Zero emission level
Base value and base year	179269 kwh consumed in 2023 compared to 160512 kwh in 2024 (-10.46 %)	9,091 m3 of LNG consumption in 2023 compared to 6,101 m3 of consumption in 2024.	Investments scheduled for 2026-2030



Period covered by the goal	2024-2027	2023-2027	2026- 2030
Information about the results in achieving the goal	The result is in line with the project assumptions	The result is better than planned	-

[E1-5] Energy consumption and energy mix

The table presents energy consumption related to operations within the Wielton Group, divided into sources of origin.

Table 11. Total energy consumption of the Wielton Group by source

Energy consumption and mix	Comparative data
Fuel consumption from coal and coal products (MWh)	11 392.67
Fuel consumption from crude oil and petroleum products (MWh)	22 505.99
Fuel consumption from natural gas (MWh)	13 810.04
Fuel consumption from other fossil sources (MWh)	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	22 046.90
Total fossil energy consumption (MWh)	69 755.60
Share of fossil fuels in total energy consumption (%)	98.26
Energy consumption from nuclear sources (MWh)	-
Share of energy consumption from nuclear sources in total energy consumption (%)	-
Fuel consumption for renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	-
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	675.10
Consumption of renewable energy produced independently without fuel (MWh)	556.57
Total renewable and low-emission energy consumption (MWh)	1 231.67
Share of renewable sources in total energy consumption (%)	1.74
Total energy consumption (MWh)	70 987.27

The Wielton Group's activities are classified as activities in a sector with a significant impact on the climate⁷, its energy intensity based on net revenues, which is the total energy consumption from operations in sectors with a

⁷ Sectors listed in Sections A to H and L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council¹⁸ (as defined in Commission Delegated Regulation (EU) 2022/128819).



significant impact on the climate (total consumption by the Wielton Group) divided by net revenues from operations in sectors with a significant impact on the climate (total revenues of the Wielton Group), is presented in the table.

Table 122. Energy intensity per net revenue

40. Energy intensity (total energy consumption per net revenue) associated with activities in sectors with significant climate impact.	MWh/1 MM PLN
Total energy consumption under climate-impact activities to net revenue from climate-impact activities	33.73

[E1-6] Scope 1, 2 and 3 gross and total greenhouse gas emissions

Greenhouse gas emissions were calculated for Scope 1, 2 and 3 in accordance with the GHG Protocol Standard⁸. The calculations are for seven greenhouse gases covered by the Kyoto Protocol - carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃), expressed in tons of CO₂ equivalent (tCO₂e). The calculations use GWP100 factors from the IPCC assessment reports⁹: AR6 (for indicators from the ecoinvent 3.10 database), AR4 and AR5 for emission indicators from the DEFRA quantitative database (2024) and (EPA 2024)¹⁰. KOBIZE¹¹, URE¹², AIB¹³ indicators and

In accordance with the ESRS requirement, the operational control approach was adopted to consolidate GHG emissions – the parent company of the Group and all of its subsidiaries were included. Wielton Maroc SARL AU, which was registered in 2024 but did not conduct any operational activities, was excluded from the calculations.

To avoid duplication of emissions, internal flows between companies in the Group were excluded from the calculations for the Wielton Group.

Direct emissions from Scope 1 come from sources owned or controlled by the company. For the Wielton Group, these include combustion in stationary sources (e.g. natural gas heating boilers) and mobile sources (e.g. petrol in the car fleet) and fugitive emissions (e.g. emissions related to the welding process). In the 2024 calendar year, the Group did not record any refrigerant leaks.

Scope 2 is indirect emissions related to the production of electricity and heat purchased by the Wielton Group from outside. In accordance with the GHG Protocol, two emission calculation methods were included in this scope:

- **Market-based approach** – reflecting choices regarding energy suppliers and informed purchasing decisions in the context of energy produced from renewable sources.
- **Location-based approach** – calculations based on average emission factors related to energy production for specific geographical locations, e.g. countries.

Scope 3 is all indirect emissions (not included in Scope 2) that occur in the value chain of the reporting entity, including upstream and downstream emissions. Scope 3 includes 15 categories. These emissions are outside the direct operational control of the reporting company. In the current reporting period for the Wielton Group, no emission sources were identified in: category 11 (use of sold products), category 13 (rented downstream assets), category 14 (franchises) and category 15 (investments), and therefore they were excluded from the Group's operational boundaries.

Information on the adopted calculation methodology

⁸ Greenhouse Gas Protocol (GHG Protocol), or the standard by which organizations calculate their carbon footprint

⁹ The Intergovernmental Panel on Climate Change

¹⁰ United States Environmental Protection Agency

¹¹ National Centre for Emission Balancing and Management

¹² Energy Regulatory Office

¹³ Association of Issuing Bodies



Emission factors used to calculate Scope 1 emissions come from the DEFRA database (2024). Biogenic CO₂ emissions from the combustion of biofuel blends (petrol and diesel) are reported separately as out-of-scope emissions.

Scope 2 emissions using the location method for Poland were calculated on the basis of the following publications: KOBiZE *CO₂, SO₂, NO_x and total dust emission rates for electricity based on information contained in the National database on greenhouse gas emissions and other substances for 2023* for electricity and URE *Thermal energy in numbers 2023* for district heating. For foreign locations, the rates from *Our World in Data* for electricity and the DEFRA database (2024) for district heating were adopted.

In the market-based method, the same indicators were adopted for district heating as in the location method. Since electricity suppliers do not publish their own emission indicators, which do not include renewable energy covered by guarantees of origin, residual indicators from the AIB European Residual Mixes publication for 2023 were used. For Belarus, Ukraine and Ivory Coast, national residual indicators were not available, so an analogous approach was adopted for district heating - the value of emissions calculated using the location-based method is equal to the emissions calculated using the market-based method.

Scope 3 emissions were calculated using emission factors using the EPA expenditure database (2024) and quantitative: EPA (2024), DEFRA (2024) and ecoinvent 3.10.

Table 133. Scope 1, 2 and 3 greenhouse gas emissions in the Wielton Group for 2024

	2024
Scope 1 greenhouse gas emissions	
Gross Scope 1 greenhouse gas emissions [t CO ₂ e]	12 175.14
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading systems (%)	-
Scope 2 greenhouse gas emissions	
Gross Scope 2 GHG emissions by location-based approach [t CO ₂ e]	11 530.12
Gross Scope 2 GHG emissions by market-based approach [t CO ₂ e]	16 143.95
Significant Scope 3 greenhouse gas emissions	
Total gross indirect (Scope 3) greenhouse gas emissions [t CO ₂ e]	109 070.19
1. Purchased goods and services	46 856.86
2. Investment goods	1 667.16
3. Fuel and energy activities (not included in scope 1 or 2)	4 127.97
4. Transport and distribution at a higher level	4 891.08
5. Waste generated during the operation	2 866.90
6. Business trips	339.43
7. Staff commuting to work	813.01
8. Leased higher level assets	33.32
9. Transport at a lower level	6 034.03
10. Processing of products sold	61.12



12. Processing of sold products at the end of their useful life	41 379.30
Total greenhouse gas emissions	
Total greenhouse gas emissions (location-based method) [t CO ₂ e]	132 775.44
Total greenhouse gas emissions (market-based approach) [t CO ₂ e]	137 389.27

Total emissions in the three scopes: including Scope 2 using the market-based method are 137,389.27 tCO₂e, while for location-based they are 132,775.44 tCO₂e. Biogenic emissions (not included in Scopes 1, 2 and 3) are 270.36 tCO₂.

The largest share of total emissions is Scope 3 (79.39% for market-based and 82.15% for location-based). Scope 2 is 11.75% for market-based and 8.68% for location-based. For both methods, the main source of emissions is electricity (over 98%). Scope 1 for both methods is around 9.00%. Almost 41.00% of Scope 1 emissions come from the use of fuels in vehicles.

In Scope 3, the largest share of emissions, as much as 42.96%, is in category 1 (purchased goods and services), calculated using the spend-based method. The category includes emissions from purchased goods and services in the reporting year.

Another category with a significant share in scope 3 is category 12 (end-of-life emissions) accounting for 37.94% of scope 3 emissions. These are emissions related to the disposal and processing of products sold by the reporting entity at the end of their life cycle. The Wielton Group includes therein emissions related to the main products sold, i.e. semi-trailers, trailers, dump trucks, but also components/parts sold directly or as a part of the services provided in 2024. Emissions in this category were calculated using a mixed approach – for the main products in quantity, while emissions from components were calculated based on quota values. The products offered by the Wielton Group do not generate scope 1 or 2 emissions during use, therefore category 11 does not apply to it. The remaining categories in scope 3 account for approximately 19% of total emissions in scopes 1, 2 and 3.

The table provides data on GHG emission intensity per net revenue.

Table 144. Data on the greenhouse gas emission intensity ratio per net revenue

Greenhouse gas emission intensity per net revenue	tCO₂e/1 mln PLN
Total greenhouse gas emissions (by location-based method) per net revenue (t CO ₂ equivalent/1 million PLN)	63.33
Total greenhouse gas emissions (market-based method) per net revenue (t CO ₂ equivalent/1 million PLN)	65.53

ESRS E2: Pollution

[E2 IRO-1] Description of processes for identifying and assessing significant impacts, auditing and opportunities related to pollution

The Wielton Group has reviewed its own locations and its own business activities to determine its actual and potential pollution-related impacts, risks and opportunities within its own operations and in its upstream and downstream value chain.

As a part of the materiality analysis by the Wielton Group one positive impact related to pollution occurring at the value chain level (downstream) was identified. It is:

Products designed to improve fuel efficiency can significantly reduce emissions of nitrogen oxides, particulate matter, sulfur oxides and other air pollutants.



In the area of pollution-related activities, the Group did not conduct separate consultations with affected communities, but this topic was included in surveys mapping the organisation's impacts, risks and opportunities, which were completed by representatives of local communities.

Locations where pollution is a significant issue include:

- Wieluń (Poland),
- Bełchatów (Poland),
- Auxerre (France).

The main sources of air pollution in the Group are processes related to:

- painting and welding,
- production and renovation of trailers,
- fleet use.

In accordance with the current legal regulations, the Group identifies and analyses financial and operational impacts and risks and manages them as a part of the internal audit process in each Company in the Group.

The scope of these risks was expanded in 2025 to include ESG risks that the Group had not previously identified.

[E2-1] Pollution-related policies

The Wielton Group has not yet developed a policy related to pollution, because it was only at the stage of double materiality analysis that it identified the first significant impact in this area. The area of pollution will be an element of the ESG Strategy, which will be established in the future. Due to the difficult macroeconomic situation and the related uncertainty, as of the date of publication of this report, no precise time frame has been defined in which such a document could be prepared. The direction of the organization's activities in this area is determined at the level of Wielton S.A. The company has implemented an Integrated Management System, certified for compliance with the requirements of the PN-EN ISO 14001 standard regarding environmental management systems.

In addition, Viberti and Lawrence David have adopted their own Pollution Policies, which address the prevention and mitigation of negative impacts related to air, water and soil pollution. They define the principles for avoiding incidents and emergencies and, in the event of their occurrence, for controlling and limiting their impact on people and the environment.

[E2-2] Pollution actions and resources

The Wielton Group has undertaken actions related to pollution and has allocated adequate resources for them. The activities are carried out in relation to its own operations. An example of such activities is monitoring the amount of emitted nitrogen oxide, sulfur oxide, volatile organic compounds and total dust. In addition, the main activities in this area include, among others, waste segregation and weight reduction, water treatment, safety valves, retention tanks for storing chemical products, air filtration before discharge into the atmosphere from paint booths, heat recovery, heat distribution, biomass boiler, etc. The Group does not have structured processes related to the measurement of quantitative and qualitative progress in the implementation of activities, thus not ruling out the introduction of appropriate measures in the future.

[E2-3] Pollution targets

The Group has not set measurable, results-oriented pollution-related targets. Due to the macroeconomic situation, which is beyond the Group's control, it has not set a precise time frame for setting such targets as of the date of this report.

Apart from analyzing its activities for the purposes of sustainability reporting, the Group does not monitor the effectiveness of its policies and actions regarding significant impacts, risks and opportunities related to pollution.

These targets are set at the level of selected companies that implement pollution reduction activities.



As of the date of publication of this report, the Group has not set any levels of objectives to be achieved or qualitative or quantitative indicators to assess progress in the area of pollution-related activities.

[E2-4] Air, water and soil pollution

As a part of its operations, the Wielton Group emits air and water pollutants. Pollution is measured using the following methods:

- Fruehauf, Wielton SA: Measurements are taken once a year by an accredited body.
- Lawrence David: We use an approved spreadsheet to calculate VOC, which is submitted to the local council annually.
- Reefer: Standard for measuring total dust: PN-EN 13284-1:2018-02 gravimetric method, PM10 and PM2.5: ISO 13320:2020 granulometric method using a laser particle meter.

The Wielton Group's pollution levels in 2024 were as follows:

Table 15. Pollutant emissions from the Wielton Group's operations

Type of pollutant	Qty [kg]	Name of the agent
air emissions	16 210,50	Nitrogen oxides (NOx)
air emissions	16 401,53	Sulfur oxides (SOx)
air emissions	88 308,25	Volatile organic compounds (VOC)
air emissions	37 793,60	Hazardous air pollutants (HAP)
air emissions	2 889,81	Particulate matter (PM)
air emissions	9 865,89	[Other not listed] CO+BaP
air emissions	54 560,00	(COV) - Coarse, Overlapping, and Very fine particles Nm
water pollution	3,05	Phosphorus (water pollutant)
water pollution	22,15	Suspended substances (water parameter)
water pollution	0,32	Aluminum (water pollutant)
water pollution	226,5	DBO5 (water pollutant)
water pollution	761,23	DCO (water pollutant)
water pollution	1,15	Heavy metals - Iron (water pollutant)
water pollution	0,002	Heavy metals - Plomb (water pollutant)
water pollution	1,16	Chemical compounds - Fluor (water pollutant)
water pollution	0,05	Heavy metals - Zinc (water pollutant)
water pollution	1,52	Chemical compounds - Hydrocarbons (water pollutant)



The presented lists include data from five companies of the Wielton Group. The remaining companies were excluded from the analysis due to their lack of production activity and the marginal nature of the pollution generated.

The presented values are consolidated emission quantities, including facilities under the financial control of the Wielton Group and facilities under the operational control of the Wielton Group.

The consolidation includes only emissions from installations for which the applicable threshold value specified in Annex II to Regulation (EC) No. 166/2006 has been exceeded.

The adopted reporting methodology allows for obtaining a full picture of the impact of the Wielton Group on the natural environment. It takes into account all significant sources of pollutant emissions within the company's organizational structure.

[E2-5] – Potentially hazardous substances and substances of very high concern

The Wielton Group recognises the following potentially hazardous substances and substances of very high concern on their own, in mixtures or in articles:

- Plus 750
- Decorrdal 301A
- Decorrdal 301 N10
- Phenolphthalein solution 1%
- CTx Entlacker
- SikaForce 420 L45
- SikaForce 420 L45
- Sika Cleaner P
- SikaForce 712 L80
- Betamate 7120
- Betaprime 5404
- A-K 322
- 3M Primer 94
- ACETON
- 1k-pur
- Sikaflex -221
- ZBE remover
- RF-04 phthalic-Carbamide Thinner
- acetate de 2-methoxypropyle
- 2-methoxypropanol
- acide borique
- formaldehyde
- acide 2-ethylhexanoique
- phenolphtaleine
- paints, painting materials, technical gases, varnishes, solvents, hardeners, adhesives, accelerators.

The information refers to the production, use, distribution, commercialization and import/export of the substance. Quantitative data were reported for three companies: Wielton S.A., Fruehauf and Aberg Service. The total quantities of potentially hazardous substances that are produced or used during production or that are purchased are:

- 24 487.28 l
- 57 600 Kg



Viberti, Guillen, Wileton GmbH do not recognize potentially hazardous substances or substances of particular concern in their operations. Wielton S.A. determined the estimated data based on information on chemical substances, their mixtures, factors or technological processes with carcinogenic, mutagenic or reprotoxic effects. The information was prepared as a mandatory report for the State Sanitary Inspectorate. Aberg Service and Frueahuf calculated the indicator based on warehouse data and the inventory of chemical products. Frueahuf provided estimated quantities calculated during the annual assessment of chemical products.

The disclosure was prepared based on information from the production companies: Wielton S.A., Lawrence David, Langendorf Group, Guillen, Viberti Rimorchi, Aberg Service, Wielton Reefer, Wielton GmbH.

ESRS E3: Water and maritime resources

[IRO-1] Description of processes for identifying and assessing significant impacts, risks and opportunities related to water and marine resources

The greatest impact on water and marine resources occurs in the Group's supply chain, during the extraction or acquisition of raw materials. The double materiality analysis identified one such impact:

The extraction of ores and their processing in the production of steel and aluminum profiles and other parts for the production of semi-trailers and trailers is associated with intensive water consumption, which can be a significant environmental burden in the value chain.

As regards the Group's operations in its own locations, no significant (actual or potential) impacts on water resources have been identified. Water consumption in the Group's own operations mainly refers to consumption for employees' needs, not for production processes. The only production process requiring water consumption is carried out in the Wielton Company. This is the KTL (Cataphoresis) process - an advanced technology for protecting frames against corrosion. In the scope of activities related to water and marine resources, the Group did not conduct separate consultations with the affected communities, however, this topic was included in the surveys mapping the impacts, risks and opportunities of the organization, which were completed by representatives of local communities.

[E3-1] Water and marine resources policies

The Wielton Group does not have a policy related to water and marine resources. The organization has not yet developed regulations in this area, as it has not noted any significant impacts, risks and opportunities in connection with its own activities in the area of water resources management. However, aspects related to this area are going to be an element of the Group's future ESG strategy. As of the date of publication of this report, the Wielton Group is unable to specify the precise time frame in which the above strategy will be established.

The area of environmental protection is generally regulated in the Wielton Group's strategy for 2023-2027. Wielton S.A. also has an Integrated Management System compliant with the environmental management standard ISO 14001:2015-09, and reducing water consumption is one of the goals adopted within its framework. The company has committed to the implementation of the aforementioned system, taking into account, among others, such internal documents as the Register of Legal Requirements for Environmental Protection.

The Wielton Group does not design products and services to solve problems related to water and protect marine resources. Its policies also do not address the reduction of significant water consumption in areas exposed to water risks, within its own operations and upstream and downstream of the value chain. No Group locations are located in an area of significant water stress.

[E3-2] Activities and resources related to water and marine resources

GK Wielton does not conduct activities related to water and marine resources, also in the context of areas exposed to water-related risks, including areas with significant water deficit. Due to the lack of an ESG strategy and defined priorities, the Group has not planned specific activities in the scope referred to above. As of the date of publication of this report, it is also unable to provide a time frame in which it will undertake the above activities. However, activities related to water and marine resources are conducted by subsidiaries. Reefer purifies rainwater through oil separators. Fruehauf, in cooperation with the drinking water supplier, has launched remote reading meters



enabling real-time monitoring of water consumption. Viberti has also installed a water consumption meter and planned to reduce it.

[E3-3] Water and marine resources objectives

GK Wielton has not defined goals related to water and marine resources. The Group is not able to define a precise time frame for defining goals, as this depends on the shape of the ESG strategy, the date of which is not known.

The Group currently does not have procedures for monitoring the effectiveness of activities concerning significant impacts, risks and opportunities related to water and marine resources. There are also no set levels of ambition to be achieved in the area related to water and marine resources, nor adopted indicators used to assess progress in this area.

On the other hand, goals related to water and marine resources were defined by Wielton S.A. This goal concerns the reduction of water consumption, which is contained in the waste from the paint flotation process in water suspension. The applied process of squeezing the waste after the flotation process allows for the recovery of approximately 50% of the water contained in it. The company is currently measuring the results of the amount of recovered water, the base year for the measurements is 2024. The second subsidiary that has set a goal in this area is Viberti. It is to reduce water consumption by 10% by 2025. The base value is consumption at the level of 30 m3 per month, and the base year against which progress is measured is 2024.

[E3-4] Water consumption

In 2024, the Group used 57,261.5 m3 of water in its own operations.

Two methods of data collection were used:

- Measurement from a water source taken from direct measurements of a smart or general meter (LDV, VBR).
- Consumption based on invoices (Wielton S.A., Reefer, Langendorf, Wielton GmbH, Fruehauf, Guillen).

Water consumption in companies that sublease space from Wielton Company was included in Wielton Company's consumption.

Companies renting space from external entities were not included in the calculations because they have a fixed rent and do not have information on water consumption.

ESRS E4: Biodiversity and ecosystems

[IRO-1] Description of processes for identifying and assessing significant impacts, risks and opportunities related to biodiversity and ecosystems

The significant impact of the Wielton Group on biodiversity and ecosystems has been identified only in the value chain (at the upstream level). It is:

Possible environmental degradation, including deforestation, water and air pollution resulting from the extraction of precious and rare metals such as copper, cobalt or lithium, which are used to produce the Group's electrical components.

As regards the Group's activities in its own locations, no actual or potential impacts on biodiversity and ecosystems were identified.

The identification and assessment of dependencies on biodiversity and ecosystems and related services in its own locations and in the value chain was performed with the participation of experts from the Group Purchasing Department of GK Wielton. The method of identifying and assessing impacts is described in subsection 2.4 devoted to the double materiality analysis process.



A separate analysis of the potential impacts of its own locations on biodiversity and ecosystems is conducted at the level of Viberti.

GK Wielton did not identify transition risks and opportunities and physical risks and opportunities related to biodiversity and ecosystems, and also systemic risks in this area. The Group did not consult with affected communities regarding potential negative impacts on biodiversity and ecosystems in connection with its activities.

Climate risks were analyzed at the level of the Viberti company, which was important when choosing the location of the building intended for its operations. The building occupied by Viberti was built in accordance with anti-seismic principles, due to the high local risk of earthquakes.

The only company located in or near sensitive areas in terms of biodiversity is Viberti. It is located in the Majella National Park. Therefore, any Viberti's decision likely to refer to biodiversity is discussed with the regional, provincial and local government authorities, the fire and forest departments, as well as with the park authorities.

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

The Wielton Group has not identified any activities that have a negative impact on biodiversity sensitive areas. No significant negative impacts have been identified by the Group either in relation to land degradation, desertification or soil sealing, and no impacts on endangered species.

[E4-1] Biodiversity and ecosystems transition plan and integration of biodiversity and ecosystems into strategy and business model

As of the date of publication of this report, GK Wielton has not conducted an assessment of the resilience of the current business model and strategy to physical, transition and systemic risks related to biodiversity and ecosystems. It has been postponed due to the change in the schedule of work on the ESG strategy.

[E4-2] Biodiversity and ecosystem policies

GK Wielton does not currently have a policy on biodiversity and ecosystems. Due to changing strategic priorities and the need to adapt to new regulations, as of the date of publication of this statement, no precise time frame has yet been set for the development of such a document. Viberti, on the other hand, has a policy related to biodiversity and ecosystems. The Management Board and the shareholders' meeting are responsible for its implementation. In turn, ReTrailer is currently in the process of developing such a policy, and the completion of work on the document is planned for the end of 2025.

[E4-3] Biodiversity- and ecosystem-related activities and resources

GK Wielton has not undertaken any actions related to biodiversity and ecosystems. The companies directly conduct, among others, extensive activities related to waste recycling, which indirectly contributes to the protection of biodiversity and ecosystems.

The Group has not yet seen the need to undertake any actions or create policies related to biodiversity and ecosystems, because it was only at the stage of the analysis of significance that it identified the first significant impact in this area. In view of the above, the Group has not conducted either any actions to compensate for the loss of biodiversity.

As of the date of publication of this report, the entity has not specified a time frame for undertaking actions in the discussed area.

[E4-4] Biodiversity and ecosystem goals

GK Wielton has not set any goals related to biodiversity and ecosystems.



ESRS E5: Use of resources and circular economy

[E5 IRO-1] Description of processes for identifying and assessing significant impacts, risks and opportunities related to resource use and the circular economy

Circular economy is a model that aims to minimize waste and use resources efficiently. As a part of this approach, the Wielton Group tries to extend the life cycle of products and reduce the amount of waste generated.

During the double materiality analysis, two positive impacts of the Group in the area of the circular economy were identified. They are:

Introducing innovations in design and manufacturing processes that can lead to cost savings by reducing the amount of raw materials used and waste. Improving material efficiency in trailer and semi-trailer manufacturing processes, including waste reduction and reuse or recycling, and introducing modularity principles that can reduce the environmental impact of the vehicle's life cycle.

Thanks to the aforementioned innovations, the company can achieve financial benefits, such as cost savings, improved profitability and minimization of potential regulatory penalties. Activities in the field of identifying significant impacts, risks and opportunities related to the use of resources and the circular economy are also carried out at the level of companies belonging to the Wielton Group.

The impact of the Wielton Group on the environment and the effects of pro-environmental activities are regularly monitored. As a part of the Integrated Management System have been identified 35 environmental aspects implemented in Wielton S.A., which the Company has an influence on and monitors. In order to confirm the compliance of the activities carried out with the procedures in force in the Company, departmental audits are carried out, the purpose of which is to check the method of energy management, waste management or chemical substances handling.

The Environmental Protection Specialist is responsible for conducting and supervising activities implemented and planned in the area of environmental protection in Wielton S.A.

Environmental management in the Wielton Group is regulated in each company by legal requirements and individually implemented policies, management systems and procedures, adapted to the appropriate national regulations.

In the scope of activities related to the use of resources and the circular economy the Group did not conduct separate consultations with the affected communities, but this topic was included in surveys mapping the impacts, risks and opportunities of the organization, which were also completed by representatives of local communities.

[E5-1] Resource use and circular economy policies

The Wielton Group has not adopted any policy regarding the use of resources and the circular economy. The direction of the organization's activities in this area is currently determined by the business strategy of the Wielton Group, one of the pillars of which are solutions enabling the transition to a circular economy.

Environmental management in Wielton S.A. is regulated by legal requirements and the Management System Book in the field of occupational health and safety and environmental protection, which was implemented as a part of the Integrated Management System Policy. In the above policy, the Company committed itself, among other things, to reduce the amount of waste produced. The process of monitoring the reduction takes place as a part of an annual audit, whose purpose is to lead to continuous optimization of processes. An external recertification audit takes place every three years, the purpose of which is to verify the compliance of the system's functioning with the requirements of the international environmental management standard ISO 14001:2015-09.

[E5-2] Resource use and circular economy activities and resources



An important activity at the Group level in the area of waste management is the design and construction of semi-trailers and trailers in such a way as to optimize the production process and reduce the consumption of materials such as steel and aluminum.

At the end of their life cycle, some semi-trailers and trailers are returned to GK Wielton as a part of a buy-back, and after regeneration they are sold to new customers. In this way, the Group reduces the amount of waste generated by the transport industry, because these vehicles are reused instead of being sent to scrap yards. In addition, extending the life cycle of semi-trailers and trailers allows for saving natural resources that would be needed to produce new vehicles. If regeneration is no longer possible, GK Wielton disposes of its products in accordance with environmental protection guidelines.

Waste generated by the Group is temporarily stored in a way that limits its negative impact on the environment and then transferred for disposal or recovery. Waste recycling is handled by external companies to which the Group regularly transfers renewable materials (plastic, steel and other metal waste). All waste management operations carried out by the Wielton Group are compliant with regulatory requirements.

Activities of companies in the field of waste management

An important link in the implementation of the Group's strategy is the ReTrailer company, which undertakes key activities in the area of circular economy. These include:

- **Trailer refurbishment:** ReTrailer specializes in the comprehensive refurbishment of trailers, to which it restores full efficiency and aesthetics. This process includes mechanical repairs, replacement of worn parts and renewal of paintwork.
- **Recycling and upcycling:** The company uses advanced methods of recycling and upcycling such materials as steel, aluminum, rubber and wood. This allows for the recovery of up to 100% of materials, which significantly reduces the consumption of natural resources and CO₂ emissions.
- **Support for the circular economy:** ReTrailer operates in accordance with the philosophy of the circular economy, extending the life of trailers and minimizing waste at every stage of production.
- **Financing options:** The company offers flexible financing options for refurbishment, tailored to the needs of customers, making it easier for them to switch to more environmentally friendly solutions.

In Wielton S.A., all production processes were mapped in 2022, which allowed for a full inventory of waste sources. All waste containers were matched to the places where they should be located due to the production process being carried out.

Since 2016, Wielton S.A. has been operating the Research and Development Center, which is the engineering and scientific base of the Company. The Center houses a modern simulation research hall and a prototyping room, where the only station in Poland and the third in Europe for testing semi-trailers and trailers, the so-called road simulator, is installed. It is used for comprehensive checking and testing of new vehicle design solutions. Thanks to this approach it is possible to improve processes, optimize products and extend their durability. This helps to achieve climate goals related to reducing the consumption of materials and fuel consumption in transport.

Important waste management activities are undertaken by Fruehauf, which recycles 99% of its production waste. It reuses solvents used in the painting process and has also introduced a requirement for reusable packaging. The company mainly buys recycled metals and builds van and tarpaulin bodies for some customers on old chassis.

Viberti focuses on separating and sending all waste and scraped materials to authorized recycling or disposal companies. Through specialized recycling companies it manages steel, aluminum and plastic scrap waste for recovery. Plastic, wood, paper, glass and aluminum are collected in various designated areas around the plant.

Lawrence David boasts a separate procedure for waste and the best way to manage it, developed in cooperation with one of its suppliers. Langendorf has hired an external company for waste management, which sorts and recycles waste.

As of the date of publication of this report, the Group has no planned key actions in the area of circular economy and has not set expected results in this area. Therefore, it has not specified the time perspectives in which it intends to implement individual key actions.



[E5-3] Resource use and circular economy goals

The Group has not adopted measurable targets related to resource use and the circular economy. This will be done as a part of the development of a detailed ESG strategy. As of the date of publication of this report, the Group has not specified a time frame for setting the targets, due to the unspecified deadline for finalising the strategy.

Monitoring of the effectiveness of implemented policies and actions taken regarding significant impacts, risks and opportunities related to resource use and the circular economy is carried out through ReTrailer. This is done through regular reporting of the company's results to the Management Board of Wielton S.A. ReTrailer has not outlined the levels of ambition to be achieved, nor has it established qualitative or quantitative indicators to be used to measure progress.

[E5-4] Incoming resources

Within the resources introduced to the Wielton Group, one can distinguish products and materials used by the company to conduct operational activities, and also those used in production processes.

Types of products and materials introduced to operational activities:

- axles
- wheels (steel)
- wheels (rubber)
- tarpaulins
- brake systems
- lighting systems
- van panels
- plastics
- chassis components

Types of products and materials introduced into production:

- steel
- aluminum
- chemicals
- plastics
- wood
- cardboard

Total mass of products and technical and biological materials: 51,410 [t] (data source: Group Purchasing Department Report and local data)



Table 16. Information on materials used to manufacture its products and services during the reporting period

	Wielton Group				
	[tons]	[pcs]	[set]	[meter]	[litre]
Total mass of products and technical and biological materials	51 410	1 917 782	20 817	1 802 641	557 282

Incoming materials	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	[tons]	[pcs]	[set]	[meter]	[litre]
Axles	-	31 764	-	-	-
Wheels - rim	-	64 827	-	-	-
Wheels - tyres	-	69 791	-	-	-
Tarpaulin	-	9 741	-	-	-
Brake system	-	4 533	8 228	-	-
Lighting system	-	31 928	6 673	-	-
Boxes (van panels)	-	5 426	-	-	-
Plastics	357,32	427 652	-	-	-
Wood [m3]	1 459,92	13 832	3 153	2 670	-
Carton	3 000,00	15 000	-	-	-
Steel	37 637,59	178	-	22 275	-
Aluminum	6 081,59	3 958	-	-	-
Chemical substances	932,80	73 594	-	2 000	557 282
Other*	1 941,16	1 165 558	2 763	1 775 696	-
*screws, nuts, washers - standard parts; rubber, Tekalan cable, trailer equipment, cylinders					

The Wielton Group does not have information on the weight of each product introduced, therefore the indicator has been extended to include information on the types of materials introduced and their quantities: pieces, sets, meters, liters. Information on materials introduced to the organization was developed by:

Group Purchasing Department - developed on the basis of invoices in the system issued for 2024: i.e. invoice date for 2024. Data for Poland, Fruehauf, Langendorf Group, Lawrence David, Guillen.

Local ESG Coordinators - for purchases made by companies locally, calculated according to their own methodology. Data for Fruehauf, Lawrence David, Guillen, Viberti, Aberg Service.

[E5-5] Outgoing materials

Resources withdrawn from the organization include products that the Wielton Group has produced or purchased and that have left the organization - including waste.



Resources that are key to the company's current operational activities and are consumed or processed during production. Wielton semi-trailers and trailers are manufactured from prefabricated elements in the Wielton Group plants and elements ordered from external manufacturers and suppliers.

Wielton Group implements the principles of the circular economy (CE) in its operations, which includes designing **durable and easy-to-repair** products and optimizing production processes to **minimize waste**. This includes:

- Extending the product life by using the KTL method, products: **volume trailer, AGRO spreader PRC-1/RO**.
- Extending the product life by implementing a harder and more abrasion-resistant material, products: **Strong Master tipper - implementation of Hardox 500 TUF steel**.
- Extending the product life by using KTL anti-corrosion protection, products: **Skorupowa Konish PRC-2HPK 16T trailer**.
- Strength and mass optimization of steel components thanks to the use of hydroforming technology, products: **M5/EVO semi-trailer + hydroforming technology**.

In addition, the Group is introducing refurbishment services, which consist of renewing and modernizing used products so that they can be reused. In addition, Wielton Group offers the possibility of renting its products, which allows for the maximum use of their value and extension of the product life cycle.

To support the repair process and make it more accessible, the Group is expanding its network of services, which allows for easier access to repair services for our customers.

All Wielton Group products are manufactured safely and using the highest quality materials in such a way as to obtain a durable product, with an extended life cycle, which can be easily modernized, repaired or reworked and reused.

The lifespan of a semi-trailer/trailer depends on many factors and can range from 3 to 20 years. In 2024, the average lifespan of a semi-trailer was 17 years.

Waste

- Total amount of waste generated: 11,521.60 [t]
- Total amount of hazardous waste generated: 883.84 [t]

Important waste streams for the industry: metal waste, plastic waste, chemical waste, packaging waste, production waste

Waste classification for GK Wielton

Non-hazardous waste:

- iron and other metal waste
- slag, bottom ash and dust
- wood, paper and cardboard waste
- plastics
- other waste not specified

Hazardous waste:

- paint and varnish waste
- other hazardous waste

Quantitative data regarding waste were calculated based on forms completed by ESG Coordinators of specific companies for the purpose of calculating the carbon footprint of the organization. Direct measurements of processed tonnage were taken into account during the calculations. The exception is the estimated data for municipal waste. For municipal waste, 15 liters of waste (source: Official Journal of the Silesian Voivodeship, RESOLUTION NO. XVI/103/2020 OF THE MARCISZÓW MUNICIPAL COUNCIL of April 14, 2020, 2020) per week per employee was assumed, the average conversion factor to kilograms was taken into account (source: President of the Office of Competition and Consumer Protection, Delegation in Kraków, Decision No. RKR-34/2004, 2004.), due



to the availability of emission indicators of 141.15 kg/m³. The final calculated indicator of the amount of mixed municipal waste per employee is 0.302 kg per day.

In Wielton S.A., all production processes were mapped in 2022, which allowed for a full inventory of waste sources. In the same year, the Company received new decisions on waste generation. All waste containers were inventoried and matched to the places where they should be located due to the production process. Waste generated by the Wielton Group is temporarily stored in a way that limits its negative impact on the environment and then transferred for disposal or recovery.

Wielton S.A. conducts fully recorded waste management. Waste that is suitable for recovery (including iron scrap, which constitutes about 60% of all waste) is transferred for further use. Steel and aluminum elements that are waste from the production process are intended for reuse in technological processes. If recovery is not possible, the waste is transferred for neutralization in accordance with appropriate environmental protection standards. Hazardous waste, paint packaging, and filters are transferred to a waste processing company. It is also worth mentioning that Wielton S.A. implements reductions in the production of hazardous waste through the installation of a press in the flotation process area, which gives a reduction of up to 50%.

Wielton S.A. places great emphasis on education and maintaining high standards in the field of environmental protection through activities inside and outside the organization. These activities are manifested, among others, by a clear and transparent waste segregation process, supported by visualization and dedicated waste containers. All employees are trained in the principles of proper waste segregation. The waste segregation process takes place both in the production and office zones.

In waste storage locations, Wielton S.A. has introduced presses to reduce the volume of transported waste. This contributes to reducing the number of logistics processes carried out, and thus reducing the negative impact on the environment.

Taxonomic disclosures

Introduction

The EU Taxonomy is a system regulated in Regulation (EU) 2020/852 that allows for the classification of companies' economic activities in terms of their impact on the environment. The Wielton Group, subject to the obligations arising from the Regulation, is required to disclose three key indicators: the percentage of revenues, capital expenditures (CapEx) and operating expenses (OpEx) related to activities that qualify for the taxonomy and that are environmentally sustainable in accordance with the criteria. The Group would like to emphasize that it conducts other environmentally sustainable activities not covered by the European Taxonomy.

According to the taxonomy, for an activity to be considered environmentally sustainable, it must meet the following conditions:

1. Contribute significantly to at least one of the six environmental objectives (climate change mitigation, climate change adaptation, water management, circular economy, pollution control, biodiversity protection)
2. Meet the technical qualification criteria (TKK) assigned to the objective.
3. Do not cause significant harm (DNSH) in terms of the other objectives.
4. Operate in accordance with minimum guarantees.

The assessment of the compliance of the Wielton Group's activities with the EU taxonomy was carried out in accordance with Delegated Regulation (EU) 2022/1214 and Delegated Regulation (EU) 2021/2178. The Group is required to make disclosures in accordance with Regulation (EU) 2020/852.

As a part of the classification, each activity conducted by the Wielton Group has been assigned to one of three categories:

- an activity eligible for the taxonomy that meets all four sustainability requirements (listed above),



- an activity eligible for the taxonomy that does not meet at least one of the sustainability requirements,
- an ineligible activity that is not covered by delegated acts and does not have specific technical screening criteria.

Description of the eligibility of activities for the EU Taxonomy

The Wielton Group reviewed its own activities and those of all its companies in order to identify activities that qualify for the EU Taxonomy in the 2024 financial year.

The review was carried out in relation to the six environmental objectives listed in the introduction. The identification of eligible activities was carried out in two stages:

1. The activities of the Wielton Group (and its companies) were assessed for compliance with Delegated Regulation (EU) 2021/2139 and (EU) 2023/2486. If the activity corresponded to the description in the taxonomy, it was considered pre-qualified. This process was carried out in cooperation with the financial process specialist and representatives of the Group companies.
2. Turnover, capital expenditure (CapEx) and operating expenditure (OpEx) were assigned to pre-qualified activities in accordance with the KPI definition set out in Delegated Regulation (EU) 2021/2178.

As a result of the assessment of the Group's activities, **eleven** activities were identified as eligible for the EU Taxonomy. Eight of the Group's economic activities are related to the environmental objective "Climate Change Mitigation (CCM)":

- **CCM 3.6: Production of other low-emission technologies** – selling vehicles with automatic roof closing technology, improving fuel efficiency and reducing CO₂ emissions.
- **CCM 4.25: Production of heat/cooling energy from waste heat** – investing in heat recovery from painting processes, using it for space heating.
- **CCM 6.5: Transport by motorcycles, passenger cars and commercial vehicles** – bearing the operating costs of vehicles (including electric vehicles) purchased in 2023.
- **CCM 6.6: Road freight transport services** – purchasing and leasing tractor units and semi-trailers for freight transport.
- **CCM 7.1: Construction of new buildings** – extension of the office building and production hall.
- **CCM 7.3: Installation, maintenance and repair of equipment increasing energy efficiency** – modernization of heating systems, window joinery and lighting to energy-saving ones.
- **CCM 7.5: Installation, maintenance and repair of devices for monitoring the energy performance of buildings** – implementation of systems for monitoring and optimizing energy consumption in buildings.
- **CCM 7.6: Installation, maintenance and repair of renewable energy technologies** – investment in 3.3 MW photovoltaic installations and operation of existing systems.

The three remaining activities are related to the "Transition to a Circular Economy (CE)" objective:

- **CE 2.4: Hazardous waste treatment** – recycling of solvents from trailer and semi-trailer paint shops.
- **CE 5.3: Preparation for reuse of products and components** – remanufacturing of semi-trailers and components, extending their life through recycling and upcycling.
- **CE 5.4: Sale of used goods** – sale of used semi-trailers and trailers, also as a part of the Buyback program.

Compared to fiscal year 2023, four new activities were identified as eligible in fiscal year 2024 (CE 2.4; CCM 3.6; CCM 7.5; CCM 7.6).

Assessment of compliance of activities with technical qualification criteria and DNSH

Wielton Group assessed the compliance of eleven eligible activities with the technical criteria of the EU Taxonomy. Activities CCM 4.1, CCM 5.5 and PPE 2.1 assessed in 2023 were not re-analyzed due to lack of eligibility in 2024.

The assessment process included:



1. Verification of compliance with technical criteria – analysis of documentation confirming the nature of the activity.
2. Fulfillment of DNSH criteria (doing no significant harm) – assessment of the impact of the activity on climate, circular economy, pollution and biodiversity.

As a result of the analysis, it was found, among other things, that there was no documentation regarding the fulfilment of the TKK for the environmental objective "adaptation to climate change" in relation to all qualified activities. In accordance with Regulation 2020/852, failure to fulfil the TKK for at least one environmental objective prevents confirmation of the compliance of a given activity with the EU Taxonomy. Therefore, all analysed activities were considered qualified for the EU Taxonomy, but environmentally unsustainable.

Assessment of compliance with minimum guarantees

The assessment of compliance with the minimum guarantees was carried out in accordance with Article 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council. It covers compliance with the OECD Guidelines, the UN Guiding Principles and the principles set out in the ILO conventions and the International Bill of Human Rights.

The minimum guarantees establish a basic standard of social and ethical responsibility of a company, specifying what conditions it must meet in order for its activities to be considered sustainable. Based on the Final Report of the Platform on Sustainable Finance from October 2022 and the guide of the Ministries of Development and Technology and Funds and Regional Policy, the WPIP Group analysed policies, processes and databases for violations.

The Sustainable Finance Platform has identified the following criteria for failure to meet minimum guarantee:

1. Lack of adequate due diligence processes regarding human rights (including employee rights).
2. Lack of anti-corruption processes and inadequate management of tax risks and fair competition.
3. Record of conviction of management for corruption, tax fraud and anti-competitive practices.
4. Refusal to engage in dialogue with the OECD National Contact Point (hereinafter OECD NCP).
5. Failure to respond to allegations by the *Business and Human Rights Resource Centre* (BHRRC) within 3 months of their submission.

Premise 1

The due diligence process in Wielton S.A. in the field of human rights and labor practices was identified in accordance with the OECD and UN guidelines. It includes six stages: policy and management, risk identification, prevention and mitigation, monitoring, communication and corrective actions. The implementation of the above-mentioned processes in other companies of the Wielton Group was not documented.

Premise 2

The application of the anti-corruption policy in Wielton S.A., covering the identification, prevention and management of corruption risk, was confirmed. The system for reporting irregularities includes legal and disciplinary consequences. Anti-corruption training and cyclical audits are conducted in Wielton S.A., and a tax strategy is implemented to minimize risks and fair competition is ensured. The introduction of the above issues in other companies of the Wielton Group has not been documented.

Premise 3

During the reporting period, there were no final convictions against the Wielton Group in the areas of human rights, corruption, taxation or fair competition. This was confirmed by certificates from the National Criminal Register for senior management.

Premise 4 and 5

A verification of the OECD NCP and Business and Human Rights Resource Centre databases revealed no notifications concerning the Wielton Group.



As a result of the analysis of the above premises, it was found that the Wielton Group did not violate the minimum guarantees in premises 3, 4 and 5. The presence of due diligence and anti-corruption processes referred to in premises no. 1 and no. 2 was also found.

The assessment of compliance with the minimum guarantees is carried out for all companies in the Wielton Group. Although the above premises resulting from the minimum guarantees were met at the level of Wielton S.A., it is not possible to confirm the fulfillment of premises 1 and premise 2 for the remaining companies in the Wielton Group.

Accounting policy and contextual information

Each eligible activity and compliant with the EU Taxonomy was assigned a category of turnover, operating expenses (OpEx) or capital expenditure (CapEx), in accordance with the accounting principles used in the consolidated financial statements of the Wielton Group for 2024. The data came from the accounting and financial system of the Group and its subsidiaries.

The Group ensured the elimination of double counting by separating eligible activities between different subsidiaries, aggregating data in accordance with the methodology, analyzing source data and excluding intra-group settlements and flows. There was no need to use estimates during the reporting period thanks to precise source data.

The key performance indicators related to turnover, OpEx and CapEx were calculated in accordance with the requirements of Delegated Regulation (EU) 2021/2178.

Key turnover indicators

In accordance with the requirements of Delegated Regulation (EU) 2021/2178, the Wielton Group has calculated a key turnover indicator that shows what portion of revenue comes from activities compliant with the EU Taxonomy. This indicator was calculated as the ratio of net revenue from activities compliant with the EU Taxonomy to the total net revenue of the Wielton Group for 2024.

Based on the analysis conducted, financial data for the turnover indicator were identified for the following activities:

- **CCM Activity 3.6: Manufacturing of other low-emission technologies** – turnover includes part of net revenues from the sale of technology for automatic roof closing at a specific vehicle speed (Fruehauf SAS).
- **CE Activity 5.3: Preparation for reuse of products and components of end-of-life products** – turnover includes part of net revenues from the regeneration and repairs of end-of-life semi-trailers and trailers for third parties (Fruehauf SAS, Viberti Rimorchi S.r.l.).
- **CE Activity 5.4: Sale of used goods** – turnover includes part of net revenues from the sale of used semi-trailers and semi-trailer components that were or were not subject to prior repairs (Fruehauf SAS, Retrailler Sp. z o.o., Wielton GmbH, Wielton Ukraine LLC).
- **CCM Activity 6.6: Road freight transport services** – turnover includes part of net revenues from transport services of Wielton Logistics Sp. z o. o.

Key indicators related to capital expenditure (CapEx)

In accordance with the requirements of Delegated Regulation (EU) 2021/2178, the Wielton Group has calculated a key capital expenditure indicator (CapEx) that shows what portion of investment comes from activities compliant with the EU Taxonomy. This indicator was calculated as the ratio of capital expenditure from activities compliant with the EU Taxonomy to the total capital expenditure of the Wielton Group for 2024. Capital expenditure included costs accounted for in accordance with International Accounting Standards (IAS), including IAS 16, IAS 38, IAS 40, IAS 41 and IFRS 16.

Based on the analysis conducted, financial data for the capital expenditure indicator were identified for the following activities:



- **Activity CCM 2.4: Handling of hazardous waste** – expenditure on the purchase of a machine for recycling solvents in a paint shop (Fruehauf SAS).
- **Activity CCM 4.25: Generation of heat/cooling energy from waste heat** – expenditure on the delivery, assembly and start-up of a heat recovery installation from waste gases (Wielton S.A.).
- **Activity CE 5.3: Preparation for reuse of products and components of end-of-life products** – expenditure on the purchase and processing of their components for reuse in another form (Retrailer Sp. z o.o.).
- **Activity CCM 6.6: Road freight transport services** – expenditure related to the purchase of new semi-trailer tractors compliant with standard 6 (Wielton Logistic Sp. z o.o. and Wielton Ukraine LLC.).
- **Activity CMM 7.1: Construction of new buildings** – expenses related to the expansion of a single-storey building by an additional floor with office and sanitary facilities and the continuation of the construction of a production hall (Wielton S.A.).
- **Activity CMM 7.3: Installation, maintenance and repair of equipment increasing energy efficiency** – expenses related to the replacement of lighting with energy-saving lighting (Fruehauf SAS and Viberti Rimorchi S.r.l.).
- **Activity CMM 7.5: Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of a building** – expenses related to the modernization of a paint dryer in the building (Fruehauf SAS company).
- **Activity CCM 7.6: Installation, maintenance and repair of renewable energy technologies** – expenses related to a photovoltaic installation (Wielton S.A. company).

Key indicators related to operating expenses (OpEx)

In accordance with the requirements of Delegated Regulation (EU) 2021/2178, the Wielton Group has calculated a key indicator of operating expenses (OpEx), which shows what part of the investment comes from activities compliant with the EU Taxonomy. This indicator was calculated as the ratio of operating expenses from activities compliant with the EU Taxonomy to the total operating expenses of the Wielton Group for 2024.

Based on the analysis, financial data for the operating expenses indicator were identified for the following activities:

- **Activity CE 5.3: Preparation for reuse of products and components of products withdrawn from use** – operating expenses include expenses for materials used for repairs and maintenance of machines and devices (Retrailer Sp. z o.o.)
- **Activity CCM 6.5: Transport by motorcycles, passenger cars and commercial vehicles** – expenses related to repairs and maintenance of electric vehicles (Lawrence David Ltd.).
- **Activity CCM 7.3: Installation, maintenance and repair of equipment increasing energy efficiency** – expenses related to the installation of roof windows (Fruehauf SAS).
- **Activity CCM 7.5: Installation, maintenance and repair of equipment increasing energy efficiency** – expenses related to the purchase of a system for monitoring energy consumption in a building (Lawrence David).



EU Taxonomy disclosures

Percentage of turnover from products or services related to economic activity in accordance with the taxonomy in the 2024 financial year

Financial year 2024	Year			Criteria for a substantial contribution						DNSH policy criteria									
Business activity (1)	Code(s) (2)	Turnover(3)	Part of turnover	Climate change mitigation (5)	Climate change adaptation (6)	Water and maritime	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems	Climate change mitigation (11)	Climate change adaptation (12)	Water and maritime	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems(16)	Minimum guarantees (17)	Percentage of taxonomy-compliant activity (A.1.) or taxonomy-eligible activity (A.2.) Turnover year N-1 (18)	Category (supporting activity or) (20)	Category ("activity to the benefit of transition") (21)
		PLN [tys]	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. ACTIVITIES ELIGIBLE FOR TAXONOMY																			
A.1 Types of environmentally sustainable activities (according to taxonomy)																			
Collection and transportation of non-hazardous waste in source-segregated fractions	CCM 5.5	0,00	0,0 %														0,0%		
Turnover from environmentally sustainable activities (in line with taxonomy (A.1))		0,00	0,0 %	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-	-	-	-	-	-	-	0,0%		
Including supporting activities		0,00	0,0 %	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-	-	-	-	-	-	-	0,0%	E	
Including to the benefit of transition		0,00	0,0 %	0,0%						-	-	-	-	-	-	-	0,0%		T
A.2 Activities that are eligible for taxonomy but are environmentally unsustainable (non-taxonomy compliant activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Collection and transportation of non-hazardous waste	CCM 5.5	0,00	0,0 %														0,0%		
Manufacturing other low-emission technologies	CCM 3.6	19,20	0,0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		



<i>Preparation for reuse of end-of-life products and components</i>	<i>CE 5.3</i>	610,55	0,0 %	N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A		
<i>Sale of used goods</i>	<i>CE 5.4</i>	14 342,88	0,7 %	N/EL	N/EL	N/EL	EL	N/EL	N/EL								0,3%		
<i>Road freight transport services</i>	<i>CCM 6.6</i>	19 965,00	0,9 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
Turnover from activities that qualify for the taxonomy but are environmentally unsustainable (activities that are not compliant with the taxonomy) (A.2)		34 937,63	1,7 %	0,95 %	0,00 %	0,00 %	0,71 %	0,00 %	0,00%								0,3%		
A. Turnover from activities that qualify for taxonomy (A.1+A.2)		34 937,63	1,7 %	0,95 %	0,00 %	0,00 %	0,71 %	0,00 %	0,00%								0,3%		
B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY																			
Turnover from activities not eligible for taxonomy		2 069 813,37	98,3 4%																
TOTAL (A+B)		2 104 751,00	100 %																

Part of the turnover / Total turnover		
	Compliance with taxonomy by purpose %	Eligibility for taxonomy by purpose
CCM	0,0%	0,9%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,7%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

Percentage share of capital expenditure (CapEx) for products or services related to business activities in accordance with the taxonomy in the 2024 financial year



Financial year 2024	Year			Criteria for a substantial contribution						DNSH policy criteria										
Business activity (1)	Code(s) (2)	Turnover (3)	Part of turnover year N (4)	Climate change mitigation(5)	Climate change adaptation (6)	Water and maritime economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation	Climate change adaptation	Water and maritime economy (14.1)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum (17)	Percentage of taxonomy-compliant activity (A.1.)	or taxonomy-eligible activity (A.2.)	Investment expenses (18)	Category (supporting activity or) (20)	Category ("activity to the benefit of transition") (21)	
		PLN [tys]	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%			E	T
A. ACTIVITIES ELIGIBLE FOR TAXONOMY																				
A.1 Types of environmentally sustainable activities (according to taxonomy)																				
Production of electricity using photovoltaic technology	CCM 4.1	0,00	0,0%													0,0%				
Generation of heat/cooling energy from waste heat	CCM 4.25	0,00	0,0%													0,0%				
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0,00	0,0%													0,0%		E		
Investment expenditure from environmentally sustainable activities (in line with the taxonomy (A.1))		0,00	0,0%	0,0 %	0,0 %	0,0 %	0,0 %	0,0 %	-	-	-	-	-	-	-	0%				
Including supporting activities		0,00	0,0%	0,0 %	0,0 %	0,0 %	0,0 %	0,0 %	-	-	-	-	-	-	-	0,0%		E		
Including to the benefit of transition		0,00	0,0%	0,0 %					-	-	-	-	-	-	-	0,0%			T	
A.2 Activities that are eligible for taxonomy but are environmentally unsustainable (non-taxonomy compliant activities)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL												
Collection and transportation of hazardous waste	PPC 2.1	0,00	0,0%													0,0%				
Handling of hazardous waste	CE 2.4	38,46	0,0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL							N/A				
Generation of heat/cooling energy from waste heat	CCM 4.25	400,20	0,2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							N/A				
Preparation for reuse of end-of-life products and components	CE 5.3	77,00	0,0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL							N/A				



<i>Transport by motorcycles, passenger cars and light commercial vehicles</i>	CCM 6.5	0,00	0,0%														0,6%		
<i>Road freight transport services</i>	CCM 6.6	646,58	0,4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,0%		
<i>Construction of new buildings</i>	CCM 7.1	1 688,41	1,0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,7%		
<i>Installation, maintenance and repair of energy efficiency equipment</i>	CCM 7.3	17,09	0,0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,1%		
<i>Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of a building</i>	CCM 7.5	200,83	0,1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
<i>Installation, maintenance and repair of renewable energy technology systems</i>	CCM 7.6	13 608,00	8,1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/a		
Capital expenditure for activities that are eligible for the taxonomy but are environmentally unsustainable (activities that are not compliant with the taxonomy) (A.2)		16 676,57	10,0%	9,9 %	0,0 %	0,0 %	0,1 %	0,0 %	0,0%								1,4%		
A. Capital expenditure for activities that qualify for taxonomy (A.1+A.2)		16 676,57	10,0%	9,9 %	0,0 %	0,0 %	0,1 %	0,0 %	0,0%								1,4%		
B. ACTIVITIES NOT QUALIFYING FOR THE TAXONOMY																			
Capital expenditure on activities that do not qualify for taxonomy		150 727,43	90,04 %																
TOTAL (A+B)		167 404,00	100%																

Part of investment expenditure / Total investment expenditure		
	Compliance with the taxonomy by purpose	Eligibility for taxonomy by purpose
CCM	0,00%	9,96%
CCA	0,00%	0,00%
WTR	0,00%	0,00%
CE	0,00%	0,07%
PPC	0,00%	0,00%
BIO	0,00%	0,00%



Percentage share of operating expenses (OpEx) for products or services related to business activities in accordance with the taxonomy in the 2024 fiscal year

Financial year 2024	Year			Criteria for a substantial contribution						DNSH policy criteria									
Business activity (1)	Code(s) (2)	Operating expenses (3)	Percentage of operating expenses, year N (4)	Climate change mitigation(5)	Climate change adaptation (6)	Water and maritime resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change (11)	Climate change (12)	Water and (13)	Circular economy (14)	Pollution(15)	Biodiversity and ecosystems (16)	Minimum (17)	Percentage of taxonomy-compliant activity (A.1.) or taxonomy-eligible activity (A.2.) Investment expenses year 2023 (18)	Category (supporting activity) (20)	Category ("activity to the benefit of transition") (21)
		PLN [tys]	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																			
A.1 Types of environmentally sustainable activities (according to taxonomy)																			
Collection and transportation of non-hazardous waste in source-segregated fractions	CCM 5.5	0,00	0,0%														0,0%		
Operating expenses from environmentally sustainable activities (in line with the taxonomy) (A.1)		0	0,0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	0,0%		
Including supporting activities		0	0,0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	0,0%	E	
Including to the benefit of transition		0	0,0%	0%						-	-	-	-	-	-	-	0,0%		T
A.2 Activities that are eligible for taxonomy but are environmentally unsustainable (non-taxonomy compliant activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Preparation for reuse of end-of-life products and components	CE 5.3	235,00	0,6%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A		
Transport by motorcycles, passenger cars and commercial vehicles	CCM 6.5	32,44	0,1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
Road freight transport services	CCM 6.6	33,16	0,1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,2%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	96,84	0,3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
Installation, maintenance and repair of instruments and devices for	CCM 7.5	127,40	0,4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		



measuring, regulating and controlling the energy performance of a building												
Operating expenses for activities that are eligible for the taxonomy but are environmentally unsustainable (non-taxonomy compliant activities) (A.2)	524,84	1,4%	0,8%	0,0%	0,0%	0,6%	0,0%	0,0%	0,2%			
A. Operating expenses for activities that qualify for taxonomy (A.1 + A.2)	524,84	1,4%	0,8%	0,0%	0,0%	0,6%	0,0%	0,0%	0,2%			
B. ACTIVITIES NOT QUALIFYING FOR THE TAXONOMY												
Operating expenses for activities that do not qualify for taxonomy	35 693,16	98,55%										
TOTAL (A+B)	36 218,00	100%										

Operating part of the expenses / Total operating expenses		
	Compliance with the taxonomy by purpose	Eligibility for taxonomy by purpose
CCM	0,00%	1,45%
CCA	0,00%	0,00%
WTR	0,00%	0,00%
CE	0,00%	0,65%
PPC	0,00%	0,00%
BIO	0,00%	0,00%



Table explanations

The code is an abbreviation of the relevant objective for which the economic activity qualifies to make a significant contribution to its achievement, and the number of the section devoted to the activity in the relevant annex relating to the objective, i.e.:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

T – Yes, activity eligible for the taxonomy and consistent with the taxonomy for the relevant environmental objective.

N – No, activity eligible for the taxonomy but not consistent with the taxonomy for the relevant environmental objective.

N/EL – activity not eligible for the taxonomy for the relevant environmental objective.

EL – activity eligible for the taxonomy for the relevant objective.

Nuclear and gas fossil fuel activities

Line	Nuclear energy activities	
1	The company conducts research, development, demonstration and deployment of innovative electricity generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle, or finances or has exposure to such activities.	NO
2	The company builds and safely operates new nuclear facilities to generate electricity or process heat, including for the needs of the district heating system or industrial processes, such as hydrogen production, and their modernization for safety purposes, using the best available technologies, finances this activity or has exposure to it.	NO
3	The company operates, finances or has exposure to the safe operation of the existing nuclear facilities that generate electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Line	Natural gas activities	
4	The company builds or operates an installation for generating electricity using gaseous fossil fuels, finances this activity or has exposure to it	NO
5	The company builds, modernizes and operates installations for the combined production of heat/cooling and electricity using gas fossil fuels, finances this activity or has exposure to it	NO
6	The company builds, modernizes and operates heat generating installations that generate heating/cooling energy using gaseous fossil fuels, finances this activity or has exposure to it	NO



Information on social issues

ESRS S1: Own employee resources

[S1 SBM-2] Interests and opinions of concerned parties

Employees are a key resource and the foundation of the Wielton Group's success. Therefore, the Group is ready and eager to take into account the opinions of its staff in matters concerning the future of the company and working conditions. The Group constantly communicates with employees, organizes meetings and provides reporting channels in order to adequately respond to their needs.

The views, interests and rights of the employees are reflected in the Wielton Group's strategy for 2023-2027, as well as in the form of Family Corp. corporate values. They consist of safety, development and satisfaction of employees and the creation of a diverse workplace with equal opportunities for all.

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

The double materiality analysis identified three positive impacts and one negative impact on employee resources at the Group level.

Positive impact:

- *Healthcare services can include health programs that promote employee health and support well-being.*
- *Investing in employee competences, providing them with training, mentors or development paths, helps increase team effectiveness and the ability to adapt to changing market conditions.*
- *The diversity of experiences and perspectives of people with disabilities encourages creative thinking, which can result in innovative solutions and positively affect productivity.*

Negative impact:

- *Workers exposed to chemicals and emissions generated during welding processes (exposure to heavy metals such as lead, cadmium, zinc vapors and welding fumes) may experience health problems, such as respiratory*
The identified impacts are linked to the Group's strategy and business model. The need to invest in employee competences and provide them with medical services is reflected in the Strategy for 2023-2027. The aim of the strategy is to build HRBP teams that will be responsible for talent management, succession planning and the exchange of good practices between companies in specific countries. The OstendiHR system has also been implemented - a modern HCM tool designed to manage the employee's life cycle from on-boarding through setting and settling goals, developing soft skills, personnel analytics, succession planning and off-boarding. A unique solution is to combine employee development with psychometric tests in order to match the work they perform to their competences and interests.

The Wielton Group's strategy for 2023-2027 refers to using the power of team diversity. It includes, among other things, using the perspectives of people with disabilities when creating innovative solutions for the Group and increasing its productivity.

The management of the negative impact resulting from employee exposure to chemicals is carried out through occupational health and safety policies. This is a common threat in the industry in which the Group operates, but it only materializes in the form of individual incidents. The Group assesses the risk of such impact on employee resources as low.



Characteristics of the Group's employees

The scope of disclosures contained in this chapter covers all persons who are the entity's own employee resources. This group consists of:

- employees (persons employed under an employment contract, employment contract with a juvenile employee, vocations),
- non-employees (contractors providing services under B2B contracts, persons cooperating under civil law contracts, top management cooperating under management contracts).

Actions with positive impact on own employee resources of the Wielton Group

In relations with its own employee resources, the Group is committed to good communication and easy access for all staff to the most important information, which is why a number of appropriate actions have been implemented. They include:

- Collaboration with employee representatives to address employee issues.
- Regular information sessions with employees, presenting, among others, the unit's financial results.
- Individual and group support system for employees affected by random events - assistance for flood victims in Valencia and Poland.

Activities identified at the level of subsidiaries Guillen Desarrollos Industriales and Lawrence David:

- salary increases, bonuses, incentives,
- implementation of activities aimed at improving the temperature in the factory and air quality.

The double materiality analysis at the Wielton Group level did not reveal any significant risks or opportunities in relation to its own employee resources. However, they were identified at the level of Wielton S.A., Lawrence David, Guillen Desarrollos Industriales, and Viberti.

Risks:

- employee turnover,
- lack of access to qualified technical staff due to the unattractive location of the units,
- risk of temporary loss of employment by people from small towns restructuring resulting from the seasonality of business.

Opportunities:

- possibility of international exchange of employees,
- increase in employment resulting from the seasonality of business (creation of new jobs),
- increase in sales (contributes to the creation of new jobs),
- large margin for process automation in order to reduce repetitive tasks performed by factory workers,
- sense of security of employees providing the opportunities for better work results.

The Wielton Group does not have transition plans to reduce negative environmental impacts and increase the ecological and climate-neutral nature of operations. It does not identify the impacts of such plans on own employee resources.

The Group has not identified operations that would be exposed to a significant risk of incidents of forced labor, compulsory labor or child labor.

When conducting the materiality assessment, the Group did not identify greater exposure to damage to own employee resources with special characteristics or working in specific contexts.

[S1-1] Policies related to own employee resources

The key document from the Group level referring to its own employee resources is the Wielton Group Strategy for 2023-2027. It points out three basic areas dedicated to this category of stakeholders. These are: conducting business based on the "Family Corp" organizational culture, talent management and leadership succession.



One of the first actions aimed at implementing the Strategy was to introduce a central human resources management structure at the level of the entire Wielton Group, the basic task of which is to develop common principles in the field of HR. The implementation of group initiatives in the area of HR has also begun. The Group Chief People & Culture Officer is responsible for this area. **HR Strategy** The Wielton Group has also adopted a separate HR strategy for 2023-2027. It is focused on three main pillars:

- support and development of management staff in the Wielton Group,
- consulting on the effectiveness of organizational structures,
- implementation of consistent principles regarding the remuneration of own employee resources.

The HR Strategy for 2023-2027 covers 150 key management personnel. The highest level in the organization responsible for implementing the aforementioned document is the Group Management Board. Senior management with whom interviews were conducted on their priorities and needs, participated in determining its content. The interests of key stakeholders were not taken into account.

Policies at the level of Wielton S.A.

At the Wielton Company level, a number of policies, procedures and regulations have been implemented that organize the most important issues concerning its own employee resources.

They are:

- Work Regulations,
- Human Rights Respect Policy,
- Social Policy of Wielton S.A.,
- Recruitment Procedures at Wielton,
- Remuneration and Bonus Regulations,
- Contract Extension and Salary Advancement Procedure,
- Anti-Mobbing Policy of Wielton S.A.,
- Anti-Corruption Policy,
- HR Policy of Wielton S.A.
- Company Benefit Fund Regulations
- Training Policy Regulations,
- Training Fund Regulations,
- Regulations of the "Znasz-Polecasz" Reference Program,
- Remote Work Regulations,
- Procedure for Reporting and Considering Violations,
- COVID Procedure,
- Personal Data Protection Security Policy,
- Wielton Group Internal Communication Strategy.

The Company, acting in accordance with adopted internal rules, complies with all obligations and regulations specified in the Labor Code and strictly observes local legal regulations, consults key decisions with trade unions, works councils and other employee representatives.

Staff safety

The Wielton Group treats occupational health and safety issues as one of its priorities, constantly developing and improving the culture and applicable occupational health and safety standards. All Group companies operate in accordance with internally introduced occupational health and safety regulations and adapt their activities to applicable national regulations in this area. In Poland, this issue is regulated by, among others, the Labor Code and the Regulation of the Minister of Labor and Social Policy on general occupational health and safety regulations.

The Occupational Health and Safety Management System implemented in Wielton S.A., certified for compliance with ISO 45001:2024, is a part of the Integrated Management System and meets the requirements for managing occupational health and safety issues. The system emphasizes the availability of communication channels, expanding staff competences through periodic training and building safety awareness in the workplace.



In Wielton S.A. there is a procedure that describes in detail the reporting of accidents and near misses and their further treatment. In the event of an accident or near miss, the manager of the given organizational unit prepares an analysis of the causes and effects of the event and develops recommended preventive actions. These actions are immediately implemented and their status is periodically monitored.

During regular training, employees of the Company are informed about the importance of reporting accidents and near-accidents. In the event of a hazard at work, employees have the right, in accordance with the Labor Code, to stop working in order to eliminate the hazard, without suffering any consequences resulting from the provisions of the Labor Code and health and safety regulations. Health and safety training is also carried out at the level of subsidiaries. Fruehauf has allocated a budget of €20K for training of the entire management team in the field of occupational safety and accident prevention. Moreover, the company provided coaching and tools aimed at improving occupational safety.

The Integrated Management System Policy at Wielton S.A. covers all employees of the Company, persons providing services to it, pupils and students undergoing internships there and persons moving around its premises. The Director of the Occupational Health, Environmental Protection and Fire Protection Department is responsible for coordinating tasks related to OHS, Environmental Protection and Fire Protection regulations at Wielton S.A., and reports organizationally to the Operations Director/Member of the Management Board of Wielton S.A. at Wielton S.A. The Company also has an Occupational Health and Safety Committee, chaired by the Operations Director, and its members are representatives of the employer and employees.

The employees of the OHS Department constitute an advisory and consultative body on matters of occupational health and safety for employees. The OHS instructions for individual departments, which are provided to the Company's employee, are subject to assessment and evaluation. In order to improve the health and safety conditions of employees, periodic assessments of occupational risks are carried out, as well as tests and measurements of harmful factors. The OHS Department's tasks also include periodic verification of the maintenance of the occupational health and safety status in all places on the premises of the plants.

As a part of the Integrated Management System at Wielton S.A., have been implemented the following procedures which define all necessary actions aimed at improving and ensuring safe and hygienic working conditions:

- Procedure in the event of an accident at work, on the way to or from work, and occupational disease.
- Instructions for reporting accidents and near-miss incidents (ZPW).
- Instructions for securing fire-hazardous work.
- Reporting a near-miss incident.
- Notification of an accident at work.
- Explosion protection document.
- Monitoring and measurements in the OHS system.
- Occupational risk assessment.
- Rules for moving around the production areas of WIELTON S.A.
- Assembling a box in a device.
- Assessment of the OHS management system compliance.
- Assessment of explosion risk.
- Quality Book and OHS and Environmental Protection Book.

Human Rights and Anti-Discrimination

The Group's human rights policy is consistent with internationally recognized instruments, including the UN Guiding Principles on Business and Human Rights. The Group's and its subsidiaries' own labor policies do not explicitly address human trafficking, forced or compulsory labor, or child labor. Instead, these are regulated by the laws of the countries in which the individual Group entities operate. The Group's and its subsidiaries' policies also do not include commitments regarding the social inclusion of, and positive action for, vulnerable groups.

Policies relating to preventing discrimination, mitigating it and taking action when it is detected are present at the level of Wielton S.A., which will soon be extended to the entire Wielton Group. This also applies to solutions in the area of increasing diversity and general social inclusion.



The Human Rights Policy of Wielton S.A. defines the principles that apply to all employees of the Company. According to the document, the Company does not accept any behavior that violates human dignity, as well as any manifestations of discrimination based on religion, race, ethnicity, nationality, age, gender, marital status, sexual orientation, political views or skin color.

In these matters, the Company refers to the amended Labor Code and the Whistleblower Protection Act. Wielton S.A. takes action and implements solutions that protect Own employee resources against discrimination, mobbing and unequal treatment. The company has also implemented a procedure for reporting violations, whose purpose is to limit cases of unlawful behavior.

The Wielton Group promotes the principles of respect for diversity and equal treatment of its own employee resources. It ensures equal opportunities and matching the level of remuneration to the position and work performed, skills and experience and prevailing market conditions. The Wielton Group also takes actions aimed at achieving equal remuneration. It also makes every effort to ensure comfort of work for employees from Ukraine. HR Department representatives support employees from Ukraine in administrative and legal matters. A designated employee in the HR team, who speaks Ukrainian, provides significant support in the adaptation process.

[S1-2] Procedures for cooperating with own employee resources and employee representatives on revenue matters

The Wielton Group ensures transparent and smooth internal communication, thanks to which it informs its own employee resources about the Group's activities and engages them in the implementation of projects. The Wielton Group's employees are regularly included in the dialogue process in relation to matters concerning them. One of their processes was the materiality analysis, during which employees had the opportunity to express their opinion in a survey on ESG aspects. The responses were used to identify significant impacts, risks and opportunities.

Meetings with the company's own employee resources are held in a manner and with a frequency characteristic of the organizational unit. There can be meetings with trade unions, employee councils and employee representatives (monthly, quarterly, half-yearly or ad hoc). The approach is individualized, depending on the needs of employees, the organizational unit and legal requirements in a given country. Cooperation is undertaken at the local level in each of the countries. HR, health and safety resources and employee representatives are involved in it. Local units organize meetings devoted to the topics of employment restructuring or creating new jobs, improving qualifications, retraining and health and safety matters. The Group also publishes an international quarterly named On The Road informing employees about the initiatives undertaken. It allows them to learn about the activities of each of the Group companies, their employees, the environment and the cultures of the regions in which the organization operates.

The highest position in the unit responsible for cooperation with its own employee resources is the Group Chief People & Culture Officer. At the local level, these are: Health and Safety Manager, Management Board, CFO, Managing Director.

The Group has not signed any global agreements with employee representatives regarding respect for human rights. Trade unions have been established in the Wielton, Langendorf and Fruehauf companies and employee representatives have been elected. The principles of cooperation and the scope of matters discussed at meetings with the Management Board/Managing Director are specified in the regulations of the given companies.

Consultations with the Works Council and trade unions in Fruehauf take place at least once a month, or more frequently (if necessary). A report is drawn up from each meeting, presenting the scope of discussions, a description of any incidents and the company management's action plan. If the company management's responses are not satisfactory to the employee representatives, they have the right to appoint an expert at the company's expense or to notify the appropriate state services. Fruehauf attaches great importance to relations with trade unions and the Works Council, providing it with premises and an annual budget for its activities.

The effectiveness of cooperation with own employee resources is assessed at the local level, among others, by surveying job satisfaction among employees and satisfaction with cooperation with the HR Department. Individual interviews are also conducted regarding the reasons for employee turnover (stay interview and exit interview). Small companies that do not have their own HR departments are supported by Group structures (HRBP, CP&CO).



The Group does not undertake activities dedicated to groups susceptible to influence or at risk of marginalization (e.g. women, migrants, people with disabilities).

Communication in Wielton S.A

The Wielton company has created, among other things, an internal mobile application called MyWielton to support communication between employees. An important communication tool is the HR Newsletter, whose purpose is to keep employees informed about activities carried out in the company, including information on available training. It also promotes health and safety at work.

In 2023, Wielton S.A. implemented a pilot tool allowing all employees of the company to anonymously express their opinions and ask questions. Dedicated boxes have been prepared in the production plants, where employees can put cards with their questions or concerns. The company has also created a program of suggestions for improvements called "Improve-Profit" [Poprawiasz-Zyskujesz], which involves employees in searching for new solutions, supporting innovation and improving processes. In 2024, employees submitted 1,072 postulates via the system.

[S1-3] Processes for addressing negative impacts and channels for reporting concerns through own employee resources

The Group provides remedial measures in the event that it causes or contributes to a negative impact on its own employee resources.

The Wielton Group strives to ensure that all doubts or needs are resolved individually through contacts with HR representatives or the Management Board. However, it has channels at its disposal to resolve doubts or needs reported by its own employees. The Group has a mechanism for handling complaints in employee matters, and a procedure for whistleblowers, which is described in detail in Chapter 6.1. It also provides anonymous boxes for applications and complaints in production plants (link to the report on the Wielton website: <https://groupsignalreport.com.pl>). The channels are publicly available to employees, and information about their existence is distributed in the HR newsletters of the Group and companies. Information about the channels is also published in the Group magazine On The Road.

Monitoring of whistleblower reports conducted by the Internal Audit Department. Each case of report is analyzed individually, and talks are held with the employee to clarify the matter. In accordance with the procedure, the Director of the Internal Audit Department analyzes the reports and presents them to the Group Management Board.

In the first quarter of 2025, a new group platform dedicated to whistleblowers will be created in 9 language versions. It will be available to both employees and contractors. The Group checks awareness of the presence of structures and trust in the described channels as a way to report and resolve one's doubts or needs as part of the employee satisfaction survey, individual interviews with employees (stay interview, exit interview) and assessment of satisfaction with HR and communication services.

For people using reporting channels, the Group has implemented a policy of protection against retaliatory actions.



[S1-4] Taking action on significant impacts on own employee resources and applying approaches to manage significant risks and exploit significant opportunities related to own employee resources and the effectiveness of these actions

The Wielton Group conducts activities aimed at managing significant risks and opportunities in relation to its own employees. Activities are conducted on an annual basis, as part of the 2023-2027 Strategy. These include general communication meetings with employees and employee representatives, annual meetings of 150 key managers, meetings within the Occupational Health and Safety Committee, HR service satisfaction surveys, exit interviews.

Staff trainings

The Wielton Group considers it a priority to enable employees to develop their skills and create an environment conducive to professional development. The Group employs both experienced employees and people without previous professional experience.

Mandatory training includes induction training, which allows white-collar workers to become familiar with the organizational structure, values and culture of the Group, and the product portfolio. Internal mandatory training also includes initial and periodic occupational health and safety training, a course preparing them for providing first aid, and on-the-job training, during which employees become familiar with basic regulations and principles ensuring safety in the workplace. In addition, each new employee is familiarized with the applicable procedures during the onboarding process. In 2024, 6 meetings of the internal communications team were held, which is responsible for preparing and distributing a group newsletter with information, among others, on changes and updates to the applicable procedures. Additionally, several training courses were conducted to develop competencies, in which 343 people participated.

Each employee, upon promotion to a managerial position, is required to complete internal training in the areas of personnel management, managerial tools and the management system in force at Wielton, including the management by objectives (MBO) system.

The Wielton Group also conducts trainings in the field of soft and hard skills within the framework of the Wielton Academy.

The Group also conducts vocational (specialist) trainings aimed at improving the qualifications and increasing the professional capabilities of employees. Since 2020, Wielton S.A. has been running a Welding School, addressed to both employees of the Company and employees of external companies providing services to it. It allows you to acquire welding skills and the necessary authorizations.

The Group has also undertaken a number of other activities aimed primarily at ensuring positive impact on its own employee resources. They include:

- international exchanges,
- assessment of the potential of management staff,
- development interviews,
- psychometric tests,
- 360-degree feedback,
- conducting internal workshops (implementation of a new manager, solving problems using the Fishbone method¹⁴)
- co-financing and financing of bachelor's, master's, postgraduate and MBA studies as well as technical courses and courses awarding qualifications (e.g. operation of overhead cranes, UDT training).

The effectiveness of the actions and initiatives taken is assessed through service satisfaction surveys and employee engagement surveys. Through these processes, the Group also determines what types of actions are necessary and appropriate in response to employee needs.

¹⁴ Root cause analysis tool to identify potential sources of the problem.



Performance management and employee evaluation

Regular evaluation of results and quality of work is key support for employees in the context of development and effectiveness of work performed. Performance management at Wielton S.A. is the basic tool for communicating the company's strategy to employees, assessing work results and team member competences. The performance management process is based on the MBO Manual "Management by Objectives at Wielton", updated in 2023, which is a guide for managers in the field of work evaluation, providing feedback and building a culture of appreciation.

In order to enable more effective management of employee competences, the Group introduced a competence matrix and work began on polyvalence matrices. The project aims to improve the exchange of knowledge and skills and to secure the continuity of technical competences.

The Group ensures that its own practices do not cause or contribute to significant negative impacts on its own employee resources. The Group protects employees' personal data, conducts occupational health and safety training and ongoing communication with employees.

In 2024, the Company did not record incidents of negative impacts on its own employees, hence it did not take action on behalf of the injured parties. In the event of such situations, the Group has a remedy in the form of a scholarship for children of people injured in accidents at work. Benefits may be paid in situations where an employee died at work or is disabled and completely dependent as a result of an incident. Benefits are paid until the child is in school, but no longer than until the age of 26. In previous years, two such cases were recorded in the Company (in 2020 and 2023).

The Company does not have information on the progress in implementing actions on behalf of its own employees. Implementing the action plan on behalf of its own employees does not require significant operating expenses.

[S1-5] Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

The Wielton Group has not set measurable, results-oriented goals related to its own employee resources. As of the date of publication of this report, the Group is unable to specify a precise time frame for setting goals, due to the difficult macroeconomic situation, which the Group has no influence over. Therefore, the Group has not cooperated directly with its own employee resources in setting goals.

Despite the lack of set goals, the Group monitors the effectiveness of the policies implemented and actions taken for its own employee resources. It does it through corporate consents and analyses of the Internal Audit Department. The Group also has a management system through goals, available to the Management Board, directors, managers and all employees.

The Group has not set levels of ambition and qualitative or quantitative indicators to assess progress in the scope of the activities carried out. Goals have been set at the level of some subsidiaries. In the case of Fruehauf, this was, for example, a 30% reduction in accidents at work in 2024.

[S1-6] Characteristics of the entity's employees

As of December 31, 2024, the Wielton Group employed 3,095 people. The Group hired more than 50 people in Poland, Germany, France, Spain and the United Kingdom.

Table 17. Total number of employees, by gender and by country where the entity employs at least 50 employees

Numer of employees	Total	Poland	Germany	France	Spain	UK
Women	482	346	28	62	10	22
Men	2613	1671	184	406	83	213
Total	3095	2017	212	468	93	235

Wielton S.A. and Polish companies from the Group reported data for persons employed under an employment contract as of December 31, 2024. For some companies, there is no methodology described, and some companies reported data based on the average for the entire reporting period.

The average number of employees in 2024 was 3,117.83.

Table 18 . Average number of employees by women and men

Average number of employees	
Women	493,30
Men	2 624,55
Total	3 117,83

The average number of employees broken down into women and men, calculated as the arithmetic mean of daily employment levels in 2024 for persons employed under an employment contract. The calculated indicator does not include the following companies: Guillen, Wielton Benelux, Aberg Axles DE and PI, Wielton GmbH, Wielton Africa LTD, Wielton Maroc.

Table 19. Employee turnover rate

Rotation rate	
Total number of employees	3095
Total number of employees who left the entity	676
Rotation rate	22%

In 2024, 676 employees left the Wielton Group, and the turnover rate was 22%.

The indicators were calculated for all companies in the Wielton Group. Data were collected locally and reported by ESG Coordinators (the exception is some Polish companies for which data were reported centrally by the HR Department of the parent company: Wielton Moveyo, Wielton Defense, Wielton Distribution Center, Aberg E, Aberg Connect, Wielton Group Shared Service Center).

The measurement of the indicators was not approved by an external body other than the provider of assurance services.

[S1-8] Scope of collective bargaining and social dialogue

The Wielton Group respects the right of employees to establish and join trade unions and maintains a permanent dialogue with them. In the Wielton Group there are institutions which represent employees. They were established in Poland, Germany, Spain and France.

Table 20. Scope of collective bargaining and social dialogue

Social dialogue	Poland	Germany	France	Spain	UK
Number of employees working in a given country in subsidiaries where employees are represented by employee representatives	1766	154	468	93	0
Number of employees in a given country	2017	212	468	93	235
Percentage of employees in a given country working in subsidiaries where employees are represented by employee representatives	88%	73%	100%	100%	0%

The figures were calculated for all companies in the Wielton Group. Data were collected locally and reported by ESG Coordinators (the exception is some Polish companies, for which data were reported centrally by the HR Department of the parent company: Wielton Moveyo, Wielton Defense, Wielton Distribution Center, Aberg E, Aberg Connect, Wielton Group Shared Service Center). Wielton and Polish companies reported data for people employed under an employment contract. There is no description of the methodology for the remaining companies. Data were reported for countries in which the entity employs at least 50 employees.

The measurement of the indicator was not approved by an external body other than the provider of assurance services.

[S1-9] Diversity indicators

In the Wielton Group, the employment structure by gender at the top management level was dominated by men, who made up 84% of all employees.

It was assumed that the top management staff consists of: the Management Board and Directors, first-level employees.

Table 21. Breakdown of employees by gender

Breakdown by gender	Women	Men	Total
Number of top management staff employed	12	62	74
Gender distribution in percentage terms in top management	16%	84%	100%

In the employment structure broken down by age, people aged 30-50 predominated and made up 53% of all employees. People over 50 made up 25% of all employees. The least represented group was people under 30, making up 21% of all employees.

Table 22. Breakdown of employees by age

Staff's age structure	Women	Men	Total
Less than 30 years	98	566	664
From 30 to 50 years	289	1366	1655
Over 50 years	95	681	776
Total	482	2613	3095

The figures were calculated for all companies in the Wielton Group. Data was collected locally and reported by ESG Coordinators (with the exception of some Polish companies, for which data was reported centrally by the HR Department of the parent company: Wielton Moveyo, Wielton Defense, Wielton Distribution Center, Aberg E, Aberg Connect, Wielton Group Shared Service Center).

[S1-14] Occupational health and safety measures

In 2024, there were no fatalities among employees due to work-related injuries and work-related ill health. The figures were calculated for all companies in the Wielton Group. Data were collected locally and reported by ESG Coordinators (the exception is some Polish companies for which data were reported centrally by the HR Department of the parent company: Wielton Moveyo, Wielton Defense, Wielton Distribution Center, Aberg E, Aberg Connect, Wielton Group Shared Service Center).

[S1-16] Pay metrics (pay gap and total compensation)

In 2024, the average gross hourly pay for men working under an employment contract was PLN 201.03, while for women it was PLN 57.19. The Gender Pay Gap indicator expresses the difference between the average gross hourly pay rate of men and women expressed as a percentage of the average gross hourly pay rate of men. In 2024 it amounted to 72%.

Table 23. Pay gap indicator

Pay gap			
All employees	Average gross hourly rate of male employees (basic pay)	Average gross hourly rate of female employees (basic pay)	The pay gap between women and men
	201,03	57,19	72%

The annual total compensation ratio expresses the ratio of the total compensation of the highest earner in the organization to the median compensation of all employees (except the highest earner). In 2024, it amounted to 3.26 in the Wielton Group.

Table 24. Annual total salary index

Total annual remuneration		
Annual total compensation of the highest earner in the entity	Median annual total compensation of employees (excluding top earner)	Annual total salary factor
383 270,53	117 490, 86	3,26

The figures were calculated for companies in the Wielton Group (excluding the Benelux company for which data were not reported: Average gross hourly rate of employees). Data collected locally and reported by ESG Coordinators (the exception is some Polish companies for which data were reported centrally by the HR Department of the parent company: Wielton Moveyo, Wielton Defence, Wielton Distribution Center, Aberg E, Aberg Connect, Wielton Group Shared Service Center).



Methodology of Wielton S.A. and Polish companies:

Average rate calculated employee classification rate valid as of December 31, 2024/nominal working time in December broken down by gender. The wages of students (young workers) were excluded from the pay gap calculation due to the fact that wages for that group are very low, their values are regulated by the regulation of the Council of Ministers.

Annual salary – employee's gross salary for the period of employment, taking into account fixed and variable components of remuneration.

Median – the middle value of remuneration, the value in the set of remunerations, after eliminating the highest earner, where half of the value is greater than or equal to the median, and half of the value is less than or equal to the median.

[S1-17] Incidents, complaints and serious impacts on human rights

In 2024, the total number of reported cases of discrimination, including harassment, was 4. Two reports were confirmed. The Wielton Group did not record any complaints filed through channels for reporting concerns by individuals belonging to its own employee resources. There were also no serious incidents regarding respect for human rights in this group of people. As a result, the Group did not allocate funds for fines, penalties and compensation in the above scope.

The indicator was calculated for all companies in the Wielton Group. Data were collected locally and reported by ESG Coordinators (the exception is some Polish companies for which data were reported centrally by the HR Department of the parent company: Wielton Moveyo, Wielton Defense, Wielton Distribution Center, Aberg E, Aberg Connect, Wielton Group Shared Service Center). Data for Wielton and Polish companies were confirmed with the HR Department, Internal Audit Department and Legal Department.

ESRS S2: People working in the value chain

[S2 SBM-2] Interests and opinions of concerned parties

The Wielton Group, as a global manufacturer of semi-trailers and trailers, places great emphasis on the quality of cooperation in the value chain and compliance with the principles of sustainable development. In order to minimize the negative impact on the environment and society, it considers respecting human rights in the value chain to be one of the most important aspects of ESG.

People working in the value chain are one of the important stakeholders that the Group influences. The corporate values of "Family Corp" (i.e. safety, development and satisfaction of employees and the creation of a diverse workplace with equal opportunities for all) also apply to people performing work in the value chain.

[S2 SBM-3] Material impacts, risks and opportunities and their interrelationships with the strategy and business model

As a part of the double materiality analysis, the Group identified 3 actual negative impacts in the area concerning people performing work in the value chain. All of these impacts occur through companies extracting raw materials and producing metals at the lowest level of the Group's value chain.

Identified negative impacts:



- *Iron ore (for steel) and bauxite (for aluminum) mining often takes place in countries with weaker enforcement of labor standards and human rights. Work may be performed without respect for workers' rights and without adequate compensation for work, which has a negative impact on workers and their families.*
- *Iron ore (for steel) and bauxite (for aluminum) mining often takes place in countries with weaker enforcement of labor standards and human rights. Some producers may have working conditions that pose a risk to the health and safety of workers.*
- *Iron ore (for steel) and bauxite (for aluminum) mining often takes place in countries with weaker enforcement of labor standards and human rights, including the use of child labor.*

The disclosures in this chapter cover all People working in the value chain. The Group pays particular attention to the risk of forced labor. Therefore, it conducts detailed verification of suppliers in this regard.

Types of people working in the value chain on which the entity can exert significant influence:

1. Persons performing work at the entity's premises, but not belonging to its own employee resources - employees of an third party entity perform specific services (e.g. welding, assembly, painting) for the company. Settlements between the company and the external company are made on the basis of an invoice for services. There is no legal relationship between the company and the employees of the external company.
2. Employees of suppliers (services, materials, semi-finished products and parts), customers (including dealers).

The Wielton Group has not identified any risk of child labor or forced or compulsory labor of people working in its value chain.

The Group considers significant negative impacts related to people working in the value chain to be widespread or systemic in the contexts in which the entity conducts operations or has sources of supply or other business relationships.

The Group has not identified any negative impacts on people working in the value chain related to individual incidents or specific business relationships. The Group has also not identified any significant positive impacts, risks or opportunities related to this category of stakeholders.

With respect to people working in the value chain, the Group has not performed analyses of the exposure to greater risk of harm of people with specific characteristics, working in specific contexts or undertaking specific activities.



[S2-1] Policies related to people performing work in the value chain

The Group has not adopted any policy for people performing work in the value chain, as it was only at the dual materiality analysis stage that it identified negative impacts occurring at the lowest level of the Group's value chain - this area had not been analyzed before. The Group has not specified a time frame for the adoption of such a policy.

The entity's general approach to working with people performing work in the value chain is to strictly comply with the law and other implementing documents.

As no risks or negative impacts have been identified at the first level of suppliers, the Group has not provided people performing work in the value chain with access to remedies for impacts on human rights.

The company's policies towards people performing work in the value chain do not directly address the issue of human trafficking, forced or compulsory labor, and child labor.

There have been no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises, which apply to people performing work in the value chain, at upstream and downstream levels.

[S2-2] Processes for working with people working in the value chain on impact

The opinions of people working in the value chain affect the Wielton Group's decisions regarding the management of actual and potential impacts on such people.

The Group sent surveys to key suppliers, customers, dealers, as part of the double materiality study. Cooperation is conducted on an ongoing basis, monthly, quarterly, depending on needs. In the Wielton Group, the Management Board is responsible for ensuring that cooperation with people working in the value chain takes place and its results influence the approach of the entity. The Wielton Group does not have framework agreements, including agreements with global trade union federations, regarding respect for the human rights of people working in the value chain, including their right to collective bargaining.

The Group assesses the effectiveness of its engagement with people carrying out work in the value chain through the number and nature of complaints submitted.

[S2-3] Processes for remediating the effects of negative impacts and channels for reporting concerns by people working in the value chain

Wielton, GDI, Lawrence David and Viberti have dedicated channels which they use for reporting concerns or needs to people working in the value chain.

Those channels include, for example, the HR Department's complaint handling mechanism, a whistleblower reporting channel, the secretary office's e-mail and telephone number, a contact form on the website (Wielton and Polish companies), e-mail, telephone, an incident management tool (Lawrence David), direct contact with the HR department, and an anonymous reporting channel (GDI).

Wielton S.A. and Polish companies monitor reported issues through the complaint handling mechanism. The report is forwarded to the HR Business Partner, who acts as a liaison between the employee and the management staff. He or she takes action to resolve the issue. The HR Business Partner may take additional steps, such as contacting the Legal Department or contacting the Finance Department to assess and estimate the damage. If necessary, a committee may be established, consisting of the HR Director, selected HR employees and the Internal Audit



Director. The committee prepares a report that is submitted to the Board. The Board makes the final decision on the application.

In the case of other companies, monitoring of reported problems is carried out via the incident reporting tool (Lawrence David), an external application (GDI), the Human Resources Manager who registers inquiries and verbalizes what decisions the company has made (Viberti).

Wielton and Polish companies have not implemented any policy of protection against retaliatory actions of people who use the aforementioned structures and processes. In the company Lawrence David such solutions have been implemented.

On the other hand, the Group does not have procedures and does not perform processes related to providing corrective measures in the event of exerting significant negative impact on people working in the value chain or contributing to such impact. The Group also does not have information to what extent people working in the value chain are aware of the existence of channels for reporting concerns and to what extent they trust them.

[S2-4] Taking action on significant impacts on people working in the value chain and applying approaches to manage significant risks and opportunities related to people working in the value chain and the effectiveness of these actions

The Wielton Group has taken actions to prevent or mitigate significant negative impacts on people working in the value chain. Those actions include monitoring and assessing suppliers to ensure they provide a safe and human rights-respecting work environment. The Group conducts supplier assessments and audits of production plants. However, it does not conduct corrective actions in relation to actual significant impacts on people working in the value chain. In order to avoid causing or contributing to significant negative impacts on people working in the value chain, the Group has adopted internal policies and procedures to prevent such phenomena. The Group does not plan or conduct actions to take advantage of significant opportunities and mitigate risks in relation to people working in the value chain, as such opportunities and risks have not been identified to date.

The Wielton Group has decided to postpone work on a detailed ESG strategy, and consequently the definition of specific actions in relation to significant sustainable development issues. As of the date of publication of this report, the Group is unable to specify a precise time frame for the implementation of actions due to the difficult macroeconomic situation which remains beyond its control. In the reporting year, one report was recorded regarding human rights violations related to the Group's value chain. The Group has not designated dedicated human and financial resources for the management of significant impacts on people working in the value chain. Management in this area is within the responsibilities of the Management Board and Supervisory Board of Wielton, in cooperation with the Internal Audit and HR Departments.

[S2-5] Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

GK Wielton has not set measurable, results-oriented goals related to people working in the value chain. Due to the difficult macroeconomic situation, which is beyond its control, as of the date of publication of this report the Group is unable to specify a precise time frame for the adoption of such goals.

Although it has not set the respective goals, the Group monitors the effectiveness of the policies implemented and actions taken regarding significant impacts related to people working in the value chain. It does this through audits and verification of suppliers and through a questionnaire that each supplier is required to complete.

The Group did not work directly with those performing work in the value chain, their legitimate representatives or credible agents to set objectives, track results and identify improvements.

ESRS S3: Affected communities



[S3 SBM-2] Interests and opinions of concerned parties

Local communities are one of the key stakeholders of the Wielton Group, which is why it makes every effort to take into account the opinions of their members in any matters concerning the conduct of business activities. While pursuing its economic goals, the Group does not forget that some of the decisions it makes have social consequences, which it analyzes and takes responsibility for. The Group conducts consultations with the affected communities, especially when starting the implementation of new projects. In the course of current operational and investment activities, the Wielton Group also conducts arrangements with local authorities, e.g. in the scope of employment of people living in given communities.

Local communities affected by Wielton S.A. participated in the process of double materiality analysis, in which their representatives answered survey questions regarding the significance of sustainable development topics.

[S3 SBM-3] Material impacts, risks and opportunities and their interrelationships with the strategy and business model

As a part of the materiality assessment, the Wielton Group identified one significant impact on local communities, which occurs through companies extracting raw materials and producing metals at the lowest level of the entity's value chain.

The extraction of raw materials for the production of steel and aluminum, results, among others, in forced displacements, disposessions and loss of livelihoods of the affected communities. For many people, this means severing ties with their previous place of residence and losing access to traditional natural resources. The identified impact results from and is related to the Group's strategy and business model. All communities on which the entity has a significant impact, as referred to above, are covered by the scope of disclosures presented in this chapter.

The communities that are significantly affected by the Wielton Group are those living near the locations where the companies that extract raw materials and produce metals used by the organization in its production processes operate as well as the communities of indigenous peoples.

The communities that are important to Wielton, but for which no significant impacts have been identified, are:

Communities living or working at and near the Group's operational locations:

- in Poland: Wieluń (headquarters and production plants), Bełchatów,
- in Germany: Waltrop,
- in France: Auxerre,
- in Great Britain: Peterborough,
- in Spain: Valencia,
- in Italy: Cuneo.

The identified impact on the operating environment of companies extracting and processing raw materials for steel and aluminum production is widespread and systemic in the contexts in which the entity conducts business operations.

The Group has not identified any significant negative impacts related to individual incidents resulting from its own operations or business relationships. It has also not identified any significant positive impacts of its operations on affected communities, as well as significant risks and opportunities in this regard. The Group has not analysed how affected communities with specific characteristics, living in specific contexts or undertaking specific activities may be exposed to a greater risk of harm. The Group has not identified any significant negative impacts related to specific incidents resulting from its own operations or business relationships in the field of cooperation with steel and aluminum producers, and therefore does not calculate the financial effects of significant risks and opportunities of the entity on the financial position, financial results and cash flows of the entity in the short, medium and long term.

As a result, the Group does not have any qualitative analysis of the resilience of the impact on the strategy.

In relation to the change in the ESRS regulations, the Group is not able to present a comparative analysis of changes in the entity's significant impacts, risks and opportunities compared to the previous reporting period.



[S3-1] Policies related to affected communities

The Group has not adopted a policy relating to affected communities, as it has not yet perceived this area as crucial. It was only at the materiality analysis stage that it identified one significant impact related to the aforementioned issue of sustainable development, occurring at the level of companies extracting raw materials and producing metals at the lowest level of the value chain. As of the date of publication of this report, the entity is unable to specify a precise time frame for the implementation of the policy in relation to affected communities, due to the difficult macroeconomic situation, which remains beyond its control.

However, care for the social dimension of the company's operations remains an important pillar of the Wielton Group Strategy for 2023-2027, in which it has committed to activities for the benefit of local communities and involvement in CSR projects. The provisions of the strategy are reflected in specific projects for the benefit of local communities.

The policy aimed at local communities has been adopted at the level of Wielton S.A. By implementing it, the Company wants to give their members the opportunity to develop and a chance for a better life. The policy goals are achieved through numerous initiatives, such as:

- activities in the field of vocational education,
- actions increasing awareness in the area of road safety,
- promoting a healthy lifestyle,
- charity activities combined with sponsorship,
- cooperation with charitable organizations,
- supporting sports events,
- supporting local events,
- supporting employee actions in the area of social involvement.

The Group has not recorded any cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises in its own operations with respect to affected communities. Negative impacts have been recorded only at the lowest level of the value chain.

[S3-2] Collaboration processes within the area of impact on affected communities

The Wielton Group has not yet undertaken any actions to obtain the opinions of affected communities that would contribute to more effective management of the identified significant impact.

The Group has not developed a structured method of cooperation with affected communities. The Management Board is the highest level in the organization of the entity which is operationally responsible for ensuring that the cooperation in question takes place.

The Group assesses the effectiveness of cooperation with affected communities through the prism of the applications and complaints received. It learns the opinions of people from specific groups in local communities through dialogue with local government authorities and students of schools and technical universities operating in

The Wielton Group is open to all the needs of the affected communities and to the concerns raised about its activities. One of the channels through which members of the affected communities can report violations of the law and internal regulations of the Group is the procedure for reporting and considering violations. In addition, a number of other channels of communication with the affected communities have been established at the Wielton company level. They include: online channels (form on the website) or meetings with the marketing and PR department (during fairs) and HR. If needed, Wielton enables representatives of local communities to meet directly with the Management Board. This applies, for example, to situations in which the school principal wants to discuss the needs



of students as part of the implementation of a joint project. Wielton supports the availability of these channels during meetings with local authorities.

The Group carefully analyzes all suggestions and applications submitted through the above channels. However, it does not conduct specific activities to assess their effectiveness. In the same way, the Group does not have information on the extent to which the affected communities are aware of the existence of the above channels and to what extent they trust them. Wielton has introduced a policy to protect people reporting irregularities from retaliatory actions.

[S3-3] Taking action to address significant impacts on affected communities and applying approaches to manage significant risks and opportunities related to those communities and the effectiveness of those actions

Actions to prevent negative impacts on communities are conducted with respect to direct suppliers of the Wielton Group. Questions regarding respect for human rights in local communities are a part of the survey completed by each supplier providing services to Wielton. At the same time, the Group has not taken any action to prevent significant negative impacts on affected communities. The Group has also not taken corrective actions in terms of the identified impact.

The Group conducts additional activities and initiatives, the main objective of which is to ensure positive impacts on local communities around its plants. In addition, the Group actively prevents negative impacts on its social environment, including those related to noise emissions, air pollution, unpleasant odours from paints and increased truck traffic on local roads. In the event of receiving a report of such events, control actions are taken and procedures are implemented to eliminate or minimise disruptions. The Group responds to any disruptions resulting from production activities on an ongoing basis.

GK Wielton also invests in the development of infrastructure in the regions where it operates, which contributes to the improvement of the living conditions of local communities. The company cooperates with local suppliers and enterprises, which supports the development of the local economy and creates new jobs.

Activities that have a positive impact on communities are also carried out by the Wielton company. It supports young talents among Polish pupils, students and PhD students, cooperating with secondary schools and universities. It co-creates profiled patronage classes conducted according to an original curriculum and field specializations. Combining business and education, especially the academic one, is a valuable source of specialists and future employees of the Wielton company.

Since 2014, Wielton S.A. has been cooperating with the Jan Długosz School Complex No. 2 in Wieluń, co-creating one of the most modern welding workshops in Poland. In this way, students acquire practical skills necessary to work as welders. They learn about the technologies of constructing transport vehicles and the secrets of the functioning of a manufacturing company, including the activities of the Research and Development Department. Students of that school can start their professional internship at Wielton S.A. from the second year of education. Once they have completed their studies, they gain the qualifications necessary to work as mechanics and assemblers of machines and devices. Over 90% of graduates of sponsored classes join Wielton as employees each year, continuing their education and developing themselves further within the organization.

The cooperation of the Wielton company with scientific and research centers provides students with the opportunity to acquire practical knowledge and gain experience during active participation in the creation and research of new products, within the framework of projects conducted by a professional team of the Research and Development Department. As part of the cooperation with the Silesian University of Technology, young specialists and engineers find practical applications for the knowledge they acquire during internships and apprenticeships and can develop their technical creativity.

As part of its support for local educational institutions, Wielton S.A., together with the Lodz University of Technology, has been the patron of the technical class at the 2nd General Secondary School in Wieluń since 2018. These students can expect training, trips to industry fairs and the opportunity to acquire knowledge necessary for polytechnic studies. The curriculum includes advanced mathematics, technical physics, AutoCAD design and



Business English. Students also meet with employees of the Research and Development Department, which provides them with the opportunity to acquire practical knowledge in the field of designing and constructing new Wielton trailers and semi-trailers. The company, taking patronage of the technical class, equipped students with appropriate teaching aids and helped adapt the premises.

The Group currently does not have dedicated channels for raising concerns or needs for people working in the value chain. At the same time, it is developing a system that will allow for tracking and monitoring of reported issues and their resolution and how it ensures the effectiveness of the channels, including through the involvement of stakeholders who are the intended users of these channels. The Group does not assess whether affected communities are aware of the existing channels for raising concerns and whether they trust them. Furthermore, the Group has not implemented any policy to protect people (indigenous peoples) who use these structures and processes from retaliatory actions.

[S3-4] Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

The Group has not set measurable, results-oriented goals related to the affected communities. As of the date of publication of the report, the Group is unable to specify a precise time frame for setting them, due to the difficult macroeconomic situation, which remains beyond its control. Setting goals is combined with postponed work on the ESG strategy. The Group also does not monitor the effectiveness of the policies and activities carried out for the communities affected by the identified significant impact. To date, the Group has not cooperated with communities on which it has an indirect negative impact.

ESRS S4: Consumers and end users

[S4 SBM-2] Interests and opinions of concerned parties

The Wielton Group takes into account the interests, needs and rights of consumers and end users in its strategy and business model, ensuring a high quality of products, their safety and compliance with all regulations. It engages in dialogue with this category of stakeholders, monitors their expectations and applies the principles of sustainable development, ensuring respect for human rights throughout the value chain. Cooperation takes place within the framework of cyclical meetings, during which the observations and expectations of end users are shared, and also through collecting surveys, providing demonstration trailers.

[S4 SBM-3] Material impacts, risks and opportunities and their interrelationships with the strategy and business model

The actual and potential impacts on consumers or end users result from the strategy and business model. They focus on the quality, safety and compliance of products with applicable standards and approvals required by law. On the other hand, the analysis of consumer and end user needs and industry regulations shapes Wielton's strategy, leading to its adaptation, e.g. by creating innovative and sustainable solutions.

As a part of the double materiality analysis, the Group has defined two significant potential negative impacts on consumers and end users and one significant positive Factual impact. The negative impacts concern the higher level of the value chain in relation to the entity (upstream), while the positive impact concerns the lower level (downstream).

Negative potential impacts:

- *The occurrence of defective vehicle/trailer parts, e.g. suspensions, tyres or trailer or semi-trailer defects caused by the company can lead to accidents, which endangers the safety of drivers, passengers and bystanders.*
 - *The introduction of advanced electronics and technology in vehicles increases the risk associated with recalls, as more complex systems can lead to new types of defects and problems that can negatively affect the safety*
- Positive factual impact:



- *Improvement of the safety of vehicle sub-assemblies by a company can reduce the number of accidents, which has a positive impact on the environment, i.e. human safety.*

The Group has not identified any risks related to consumers or end users. However, it has identified five opportunities related to this stakeholder group. All of them refer to the value chain (downstream level):

- *Improving product safety and effective management can improve brand value and increase sales in the long term, which is beneficial for both the company and its customers.*
- *Improving product safety can minimize the risk of lawsuits, which can protect the financial stability of the company and its stakeholders.*
- *Changing consumer preferences can affect the demand for trailers and semi-trailers. By effectively adapting to customer preferences, a company can expand the market and gain access to new customers and generate new revenues.*
- *Collaboration with end users in the design process (co-creation methodology) can lead to more functional and valuable solutions.*
- *Implementation of inclusive practices (such as openness to feedback, training for end users, building partnerships) can help the company meet standards related to sustainability and diversity, which increases attractiveness to investors and partners.*

The listed influences and opportunities directly affect Wielton's strategy and business model. They lead to product optimization, implementation of new technologies and increasing commitment to sustainable development.

All consumers and end users on whom the entity exerts significant influences, as referred to above, are included in the scope of disclosures presented in this chapter.

Consumers and end users significantly affected:

Direct users of means of transport – drivers and sellers who use semi-trailers as a part of their business in the following sectors:

- Transport and forwarding
- Construction
- Manufacturing companies
- Agricultural companies
- Sale of means of transport
- Financial (financing means of transport)

From Wielton's perspective, it is worth considering how the company responds to incidents related to the quality of its products, such as equipment damage or problems with its operation. Actions may include rapid response to reports, repairs, replacement of damaged parts and more thorough quality checks to minimize the risk of such incidents in the future. The company may also introduce preventive processes, such as end-user training or technology upgrades, to avoid similar problems.

The Group's products have a significant positive impact on the above-mentioned groups of consumers and end users.

The Group does not distinguish between specific types of consumers or end users who may be exposed to a greater risk of harm. The identified opportunities also do not refer to strictly defined groups.

[S4-1] Consumer and end-user policies

The Wielton Group does not have a separate policy for consumers and end users. As of the date of this sustainability report, the Group is unable to specify a precise time frame for adopting such a policy due to the difficult macroeconomic situation, which remains beyond its control.

Although the organization does not have a separate document related to consumers and end users, which could be described as a policy, it has defined the scope of conduct for all products and services offered to these groups.



In conducting activities for consumers and end users, it also relies on its strategy for 2023-2027, based on company values and goals.

The Group aims to ensure high quality products, safety and respect for consumer rights in its operations. It is involved in responsible marketing and ensures transparency of information, including full access to information about products. It is aimed at building trust and satisfaction of customers and end users.

Wielton complies with international ISO standards regarding quality management (ISO 9001) and environmental protection (ISO 14001), which affects production processes and customer service. It also complies with industry

The Wielton Group does not have commitments with respect to human rights relevant to consumers or end users. Wielton has a policy in this area, but it applies to its employees and suppliers.

Wielton S.A. has no record of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises, which apply to consumers or end users. The Company regularly monitors its practices and works with its suppliers to ensure compliance with international standards. In the event of any irregularities, it implements appropriate corrective actions and adapts procedures to avoid similar situations in the future. Actions may include rapid response to reports, repairs, replacement of damaged parts and enhanced quality checks to minimize the risk of such incidents occurring in the future. The Company may also implement preventive processes, such as end-user training or technology upgrades, to avoid similar problems.

[S4-2] Collaboration with consumers and end users within the area of impacts

Wielton S.A. cooperates with consumers and end users directly and through credible representatives, including owners of transport companies, transport dealers, leasing companies. Opinions are collected during interviews, industry conventions and conferences, and also through analysis of complaints and consultations when designing products.

Wielton S.A. takes into account the opinions of end users when defining directions of activities and making decisions related to managing the impact on consumers. This process is based on systematic cooperation with customers at various stages of the product life cycle.

End-user feedback is collected mainly at the following stages:

1. Design and development of new products – through consultations with key customers and prototype testing.
2. Sales and after-sales service – through direct feedback to sales and service teams.

The frequency of cooperation is adjusted to current needs – it usually takes the form of cyclical meetings, but in the case of implementing new products or technological changes, interactions with users are more intensive and more straightforward.

Taking into account customer feedback is an integral part of the Wielton product improvement process and allows for offering solutions that meet the real expectations of users.

The company also offers information materials such as brochures, leaflets and presentations, which are distributed to customers, suppliers and business partners to familiarize them with the company's policy regarding quality, safety and compliance of products. It also conducts interviews with consumers and end users and analyzes their opinions and suggestions, which allows it to adapt to the needs and expectations of this group of stakeholders. Wielton does not have one central person responsible for cooperation with consumers and end users in the Group. Each company in the organizational structure has a designated person for such tasks.

[S4-3] Processes for remediating negative impacts and channels for reporting concerns by consumers and end users

Wielton makes every effort to respond to situations likely to have negative impact on consumers or end users. If such impacts are detected, it implements appropriate corrective actions and monitors their effectiveness by



analyzing feedback from users. Monitoring of negative impacts is carried out through ongoing analysis of complaint applications. And corrective actions focus on continuous improvement of technology resulting in improved quality of offered products. The company regularly evaluates how its processes translate into an improved situation and whether they meet the expectations of consumers/end users. Wielton also commissions customer satisfaction surveys.

Wielton S.A. offers to consumers and end users a number of channels to report their doubts and needs. They enable them to obtain a decision and consideration of the submitted postulates. The main channel is meetings with representatives of transport companies, decision-makers - organized to collect opinions from consumers and end users.

When it comes to filing complaints, customers can use a convenient way of communicating (phone, email, What's App or the WSerwis warranty claim registration system - available for authorized service partners) and various communication channels such as: dealer (seller), retail network, service network, Aberg Service customer support. After the repair, service claims are classified by Aberg Service according to the type of fault and then subjected to qualitative analysis by Wielton. Comments on the product, which are not complaints (e.g. comments on functionality) are reported directly to Wielton Product Managers.

In the case of Viberti, the main channel is direct contact with the after-sales service department. Through this channel, any problem encountered by a consumer or end user can be reported. An investigation file is opened and an intervention is undertaken in the case. The after-sales service manager is responsible for monitoring the reports. In the case of Lawrence David, the main tool is the customer service channel within the after-sales support

The Wielton Group supports the availability of communication channels with consumers and end users through cooperation with partners and active promotion of available contact options (via the website or social media channels).

The Group conducts a series of analyses of website traffic performed by marketing campaigns implemented in various channels. This data allows us to determine who visits the Group's website, which activities bring the best results and which require optimization. The Group does not have information and research that would allow us to assess the level of trust of consumers and end users in the offered communication channels.

The Wielton Group ensures and supports the availability of channels for reporting concerns in business relations, enabling partners, consumers and end users to express their concerns. Stakeholders have access to, among others: telephone, e-mail, the WSerwis warranty claim registration system (for authorized service partners), as well as various communication channels, such as the dealer (seller), retail network, service network and Aberg Service customer support. Reports are verified and used to improve processes and strengthen the transparency of the company's activities. The Wielton Group has not implemented any policy to protect consumers and end users from retaliatory actions.

GK Wielton regularly evaluates the effectiveness of its operations by analyzing customer opinions and market research. This allows for continuous improvement of operations and adaptation of the company's marketing strategy to changing conditions. Examples of such activities include design changes and implementation of solutions that increase the comfort of using semi-trailers. Thanks to customer comments, load securing systems, ergonomics of control elements and availability of service components are improved.

[S4-4] Taking action on significant impacts on consumers and end-users and applying approaches to manage significant risks and opportunities related to consumers and end-users and their effectiveness

The Wielton Company actively performs activities related to consumers and end users. These include organizing training for employees in customer service and information campaigns about products. Activities are planned for the future to improve the availability of sales-related services. At present, the services offered within the Wielton Group are not actively promoted or recommended between companies.

The scope of activities covers the entire supply chain, both domestically and internationally, taking into account different stakeholder groups such as customers and suppliers. At the date of publication of this report, the Group did not have a set time horizon for the implementation of key activities.



In response to potential negative impact, Wielton S.A. applies risk analysis procedures that include collecting customer feedback, monitoring market trends and cooperating with suppliers. The Company provides suppliers with information obtained from customers in order to improve the quality of purchased components, seeks new suppliers to provide increasingly better and safer materials. As a result, the Company can quickly respond to emerging problems and adapt its activities to the needs of consumers and end users. In the event of a negative impact, it takes corrective actions, which may include updating production procedures, training employees and changes in product design to increase their safety.

Wielton ensures access to information on corrective measures through communication channels. It monitors the effectiveness of implemented solutions by analyzing indicators related to complaints and customer satisfaction.

In order to take advantage of the entity's significant opportunities in relation to consumers and end users, Wielton S.A. plans to develop new product configurations, adapted to changing market needs. This will allow for the use of sales growth opportunities in segments related to ecological transport and innovative logistics solutions in connection with the development of intermodal transport.

Wielton uses ethical marketing and sales practices to ensure that its operations do not mislead consumers or end users. It also conducts analyses of the impact of its operations on customer data to protect their privacy and security.

At the stage of configuring vehicle specifications for the customer GK Wielton presents the impact of the vehicle's CO2 emissions during operation, using the official EU tool for calculating the energy consumption of a vehicle, the so-called VECTO. As a result, the customer is aware of how the selected vehicle configuration affects CO2 emissions.

Wielton also includes the impact of tire rolling resistance in its offers and commercial specifications, in accordance with the adopted tire homologation and its fuel efficiency class markings.

The Wielton Group has not taken any action to provide remedies for consumers and end users harmed by the Factually Significant Impacts, as no such impacts have been identified for this stakeholder category. Furthermore, the Group has not recorded any serious human rights incidents involving consumers or end users.

The Group has not monitored or assessed the effectiveness of its initiatives for consumers or end users. At the date of this report, it has not determined what actions are needed or appropriate to address potential negative impacts on those stakeholders. It has not allocated resources to manage its significant impacts on consumers and end users.

The implementation of its actions for consumers and end users does not require significant operational (Opex) or capital (Capex) expenditures.

In the analyzed period, there were no cases of human rights violations or serious incidents concerning this group of stakeholders. Wielton S.A. monitors issues related to respect for human rights in relations with consumers, and in the event of their occurrence, undertakes to clarify them immediately.



[S4-5] Objectives for managing significant negative impacts, increasing positive impacts and managing significant risks and opportunities

The Wielton Group has not set measurable, results-oriented goals related to consumers or end users. It has also not set a time frame in which it will set these goals, due to the postponement of work on the ESG Strategy, which is supposed to indicate such goals.

However, goals are set at the Wielton company level. They include sustainable product development, increased customer satisfaction, support for local communities and customer education, monitored through KPIs and progress analyses.

Goals set by the Wielton company:

- Sustainable product development – Through technological innovation and optimization of production processes, the company aims to produce products that are more environmentally friendly, energy efficient and more durable. To this end, Wielton is engaged in continuous research into new materials and production methods that will reduce CO2 emissions and the consumption of natural resources.
- Increasing customer satisfaction – The company strives to improve the quality of its products and services to better meet the needs and expectations of customers. Various initiatives are implemented to improve the customer experience, such as quick response times to inquiries, offering products tailored to specific market needs and increasing the availability of after-sales services.
- Customer education – Supporting customers by educating them on the benefits of using modern technologies in Wielton products, as well as educating them on fleet management and reducing the impact of transport on the environment. The company provides educational materials that help customers effectively manage their transport operations.

^[1] These are standards and principles developed by such organisations such as the European Automobile Manufacturers' Association (ACEA) or the International Organization of Motor Vehicle Manufacturers (OICA).

Corporate Governance Information

ESRS G1: Business Conduct

[G1 GOV-1] The role of administrative, supervisory and management bodies

Management and supervisory bodies play a key role in shaping and controlling the company's operations, ensuring their compliance with the law and ethical standards. The Management Board manages current operations and implements the strategy, while the Supervisory Board controls the management board's activities and monitors the risks associated with them. The cooperation of these bodies ensures transparency, financial stability and responsible Business Conduct.

Management and supervisory bodies have knowledge in the field of strategic management, finance, corporate governance and risk management. Key competencies include financial analysis, compliance with regulations, business ethics, as well as knowledge of technology and innovation. As a result, they can effectively manage the organization, minimize risks and ensure its stable development.

[G1 IRO-1] Description of processes for identifying and assessing significant impacts, risks and opportunities

The processes for identifying and assessing material impacts, risks and opportunities are described in Section 2.4.1, which describes double materiality analysis.



[G1-1] Business conduct policies and corporate culture

The Wielton Group operates transparently, in accordance with applicable laws and internal procedures, and is guided by globally recognized agreements and conventions on human rights, diversity and ethical principles.

The Group is currently developing a business conduct policy. Due to extensive changes in ESG regulations, its implementation is scheduled for 2026.

Responsible management is an important element of the Wielton Group's strategy for 2023-2027. One of the key perspectives ensuring its implementation is federalism. It means maintaining the relative autonomy and independence of each Group unit, while maintaining a common strategic goal and coordination of activities at the central level.

The strategy also defines the values of the Wielton Group. They are defined as follows:

- United for a common goal – a strong sense of community of values and purpose.
- Strong in diversity – different competences, experiences and perspectives of the Group companies will allow it to build added value and achieve the set goal.
- Locality – in each market it operates through local companies that are most aware of their specificity.
- Cooperation – awareness that together it is stronger both as a Group and as each company separately. Cooperation based on respect for established principles.

Another key document in the field of corporate culture in the Wielton Group is the HR strategy for 2023-2027. It focuses on 3 pillars:

- Support for the TOP 150 staff through succession planning, defining recruitment needs for the existing and newly created managerial positions;
- Assessment of the effectiveness of organizational structures through their co-design and competency testing (both of management staff and employees of companies);
- Implementation of motivational and financial systems.

The Wielton Group has a whistleblower reporting system available for use by internal and external stakeholders. The Group currently does not have a policy against corruption or bribery. However, it is adopted at the Wielton company level. The Group intends to adopt such a policy in 2025.

A number of documents influencing the shape of the organizational culture have been implemented in Wielton S.A. They include:

- Integrated Management System Policy,
- Anti-Corruption Policy,
- Human Rights Policy,
- Social Policy,
- Anti-Mobbing Policy,
- Procedure for reporting violations.

Due to the adoption of the Wielton Group Strategy for 2023-2027 and the need to introduce a number of changes resulting from ESG regulations, the Group is in the process of adapting the draft business conduct policy to current market requirements and regulatory changes.

Corruption prevention

The purpose of the Anti-Corruption Policy in force at Wielton S.A. is to ensure the compliance of the activities of the Company, its employees and contractors with generally applicable law, as well as the principles of ethics.



The Anti-Corruption Policy is centered around the principle of zero tolerance for all corrupt practices, including making promises, proposals, and giving financial, material or other benefits. The policy shapes the rules of conduct that enable the identification, prevention and management of the risk of corrupt practices and other abuses.

According to the Anti-Corruption Policy, each employee of Wielton S.A. is obliged not to promise, offer, give, accept or expect any financial, material, personal or another benefit. All Wielton employees shall firmly refuse in all cases in which an attempt is made to act in any way that could be considered a corrupt practice directed against them, and then to immediately report such an event and describe its course. The Company adheres to the principle of not committing any acts of discrimination against any person who has signaled a justified suspicion of a corrupt practice.

Wielton S.A. conducts regular meetings and information activities that expand the staff's knowledge of the applicable rules and procedures. In the reporting year, the company did not conduct trainings for employees on business activities and whistleblower protection.

A violation of the Anti-Corruption Policy may constitute a serious breach of employee duties and result in the termination of the contract between the Company and the employee.

Wielton S.A. regularly updates the Policy to comply with local and international legislation. The President of the Management Board, through the Management Board Office, supervises the implementation of the Policy. The President of the Management Board of Wielton S.A. is responsible for updating and interpreting the Policy.

The Wielton Group identifies the following functions in the entity as posing the biggest risk of corruption and bribery:

1. **Sales and marketing:** functions related to negotiating sales contracts, setting prices, and promoting products may be vulnerable to corruption and bribery.

Actions:

- Compliance with the Code of Conduct and Anti-Corruption Policy.
- Monitoring and analysis of transactions by a member of the Management Board dedicated to the Sales and Marketing Division.
- Internal audits conducted by the Internal Audit Department.
- Compliance with established price lists and discount policy approved by the Management Board.
- Transactions with fleet entities [large sales volume] require an agreement with the Group Management Board [corporate consents].
- Anonymous reporting channels (whistleblowing) – available to employees and contractors.

2. **Human Resources Management:** Recruitment, promotion and compensation management processes can be susceptible to corruption, for example through favoritism, nepotism, manipulation of recruitment processes, blackmail or abuse of benefits and training.

Actions:

- Compliance with the provisions of internal regulations regarding employment and remuneration of employees and labor law provisions.
- Strict principle of participation of HR employees in the recruitment process and selection of the candidate based on substantive criteria described in the Candidate Profile and Job Description.
- Compliance with the Code of Conduct and Anti-Corruption Policy.
- Compliance with corporate consents regarding employment, dismissal and remuneration of employees - agreement with the Group Management Board required.
- Internal audits conducted by the Internal Audit Department.
- Anonymous reporting channels (whistleblowing) - available to employees.

3. **Group Purchasing Department:** functions related to the purchase of materials and services, contract negotiation and supplier selection are exposed to the risk of corruption and bribery.



Actions:

- Compliance with the Code of Conduct and Anti-Corruption Policy.
- Monitoring and analysis of transactions by a Member of the Management Board dedicated to the purchasing & procurement division.
- Internal audits conducted by the Internal Audit Department.
- Verification of purchase prices based on agreements and contracts with suppliers.
- Verification of suppliers based on a self-assessment questionnaire and audits conducted subsequently at the supplier.
- Anonymous reporting channels (whistleblowing) - **available to employees and contractors.**

4. **Finance and accounting:** Financial management activities, including payment processing, budget management, and financial reporting, may be susceptible to fraudulent practices.

Actions:

- Invoice verification and acceptance instructions have been implemented.
- Compliance with the Code of Conduct and Anti-Corruption Policy.
- Internal audits conducted by the Internal Audit Department.

Reporting of violations

The Group implements systems and processes to detect irregularities, including:

- regular internal audits,
- analysis of external signals (e.g. media reports, individual reports, customer or supplier complaints on websites),
- personal reports – possibility of direct reporting to the superior, compliance department, HR or other designated body.

The procedure for reporting and handling violations enables employees, associates, customers, suppliers of the Wielton Group and other interested parties to report violations of the law and internal regulations. The implemented procedure is in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting violations of the EU law.

The reporting channels have been designed and implemented in a way that ensures the confidentiality of the identity of the person making the report. There is also the possibility of maintaining anonymity of the person making the report. The report can be made:

- by filling out an application within the Whistleblower Notification System on the website (at <https://groupsignalreport.com.pl>).
- by mail, to the registered office of Wielton S.A. in Wieluń with the note Report – Signal, Internal Audit Department.

The Group's employees, in accordance with the procedure of basic principles of reporting and handling violations, also have the possibility of using an anonymous form and creating an anonymous contact box to conduct correspondence regarding their anonymous reports with the Violations Prevention Commission.

The Wielton Group's employees are periodically informed about the existing channels for reporting irregularities within the internal communication channels, i.e. HR Newsletter and information boards in production plants. The basic principles of reporting and handling violations are available in Polish and English language for all interested parties on the above-mentioned website. Wielton S.A. plans to implement the possibility of filling out the application also in other languages spoken by the employees of th

In accordance with the Procedure for reporting and handling violations in the Wielton Group, the Anti-Infringement Committee, whose members are the CEO of the Wielton Group and the Internal Audit Director, is responsible for



handling applications concerning violations. Each report is reviewed, verified, and then an explanatory procedure is carried out. A post-audit report is also prepared, containing recommendations for corrective and preventive actions to eliminate similar incidents in the future. The Internal Audit Director verifies the effectiveness of the reporting system every year. The efficiency of the system is regularly monitored by the Internal Audit Department.

The Company takes the following steps upon receipt of the notification:

1. Assessment of validity – an initial analysis is made to determine whether the report concerns an actual violation of regulations or the policy on reporting violations, in consultation with the Group Chief People & Culture Officer (CP&CO), and if necessary, the Legal Department.
2. Internal proceedings – consists of the stages of collecting evidence, interviewing witnesses, and cooperation with the relevant departments (Legal Department, HR Business Partner).
3. Taking corrective actions – disciplinary action (warning, reprimand or dismissal) and preventive action (preventive training and workshops, as well as audits) or informing the relevant authorities.
4. Feedback – informing the reporting party about the outcome of the proceedings.

[G1-2] Supplier relationship management

In accordance with the adopted accounting policy, the Wielton Group complies with the payment terms specified therein to suppliers. The policy also applies to suppliers from the SME sector. Additionally, the Group's strategic Goals include implementing "strengthening partnership relations with suppliers".

The Wielton Group also has procedures that specify requirements and expectations towards suppliers. The Group requires suppliers to have a quality management system compliant with PN-EN ISO 9001:2015 (or meet specific requirements based on the above-mentioned standard). The Group also has a Supplier Standards Manual, which requires suppliers to meet requirements related to, among others, sustainable development.

Monitoring and evaluating suppliers is one of the basic elements of due diligence. The Wielton Group does not tolerate any forms of forced labor, slavery, human trafficking and does not accept child labor in the business activities of business partners, suppliers and subcontractors.

All suppliers should meet expectations related to health and safety, the environment and human rights. Suppliers must confirm compliance with the requirements during the self-assessment. This can also be verified by the Wielton Group during an audit at the headquarters of the given organization.

In the event that a supplier does not achieve the required level of compliance in the area of health and safety, the Wielton Group requests the preparation of a plan to meet these requirements. In the event that an agreement cannot be reached, the Group may terminate cooperation with the supplier.

In addition, the Group requires all suppliers to implement an anti-corruption policy. In addition, the vast majority of suppliers use their production located in the European Union, and suppliers are obliged to comply with sectoral principles related to sustainable development and reduction of the carbon footprint.

Most suppliers are selected by the Group Purchasing Department, which is responsible for, among other things, monitoring the quality of services provided by suppliers and supervising their implementation. This is done by conducting regular audits of suppliers and assessing the quality of deliveries. These activities are carried out complementarily in all companies in the Group.



[G1-6] Payment practices

The Wielton Group attaches great importance to timely payments to its suppliers. The average time it takes a unit to settle an invoice from the date of commencement of calculation of the contractual or statutory payment term is 60 days. The figures were calculated for the largest production companies (Wielton S.A., Fruehauf, Langendorf, Lawrence David, Guillen, Viberti Rimorchi), which are responsible for the largest volume of settlements with external suppliers. The data was calculated based on all invoices paid in 2024. The exception is 1 unit, for which the indicator was calculated on a representative sample of documents for 6 months of 2024.

The payment terms ratio was calculated as an average calculated at the level of each company and then as an average for the entire group.

The Group's standard payment terms are 36 days.

In 2024, the Group had no pending legal proceedings related to late payments.

Complementary information

Glossary of terms and abbreviations used:

AIB - Association of Issuing Bodies

DEFRA - A free, globally applicable UK database of conversion factors, clearly broken down by product and service category, enabling organisations and individuals to calculate their greenhouse gas (GHG) emissions

EPA - United States Environmental Protection Agency

Family Corp - A set of 16 values that define employee behavior and the way of doing business in the Wielton Group

IPCC - The Intergovernmental Panel on Climate Change

IRO - abbreviation for the words: impact, risks and opportunities

KOBiZE - Krajowy Ośrodek Bilansowania i Zarządzania Emisjami [National Centre for Emission Balancing and Management]

Critical materials - Materials described in the SASB Standards, which are a set of industry guidelines for reporting of sustainability aspects

Fishbone diagram - Root cause analysis tool to identify potential sources of the problem

Climate-related physical risks - Risks arising from climate change, which can be caused by events (sudden) or long-term changes in climate patterns. Acute physical risks arise from specific hazards, especially weather-related events such as storms, floods, wildfires or heat waves. Long-term physical risks arise from long-term changes in the climate, such as changes in temperature, and their impact on rising sea levels, reduced water availability, loss of biodiversity and changes in land and soil productivity.

Climate-related transition risk - Risks arising from the transition to a low-carbon, climate-resilient economy. Typically, they include political risk, legal risk, technology risk, market risk, and reputational risk.

Sectors with significant climate impact -) Sectors listed in Sections A to H and L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 (as defined in Commission Delegated Regulation (EU) 2022/128819)

Standard GHG Protocol - Greenhouse Gas Protocol (GHG Protocol), or the standard according to which organizations calculate their carbon footprint

URE - Urząd Regulacji Energetyki [Energy Regulatory Office]

GWP100 indicators - GWP - global warming potential



Signatures of the Members of the Management Board of Wielton S.A.:

Paweł Szataniak

President of the Management Board

Mariusz Golec

Vice-President of the Management Board

Tomasz Śniatała

Member of the Management Board

Włodzimierz Masłowski

Member of the Management Board

Andrzej Mowczan

Member of the Management Board

Maciej Grzelązka

Member of the Management Board

Wieluń, on 30 April 2025