SUSTAINABLE DEVELOPMENT REPORT **RAWLPLUG** 2025

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GENERAL INFORMATION

1. General disclosures

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Letter from the CEO – Radosław Koelner

Dear Sir or Madam,

I am pleased to present the Rawlplug Group's Sustainability Report, which summarizes our activities, achievements, and development directions in the areas of environmental, social, and corporate governance.

This document has been prepared in response to applicable regulations on non-financial and sustainability reporting. The information contained herein is based on adopted reporting standards and current legal requirements, which define the scope of disclosures and serve as important guidelines for conducting our business in a responsible and transparent manner.

In this report, we present key data and activities related, among others, to:

- the environmental impact of our operations, including greenhouse gas emissions and resource consumption,
- supply chain management and product responsibility,
- employee safety and development,
- corporate governance and business ethics.

As a company operating in the fasteners and fixing systems industry, serving the industrial and energy sectors, we are aware of our role in shaping modern, durable, and responsible infrastructure. Therefore, we consistently pursue our strategy based on three pillars: innovation, expansion, and internal efficiency.

We remain committed to achieving climate neutrality by 2050. We are implementing solutions to reduce our environmental footprint, developing more sustainable products, and optimizing our production and logistics processes.

This report reflects our actual activities and progress toward a more sustainable business model. We treat it not only as a reporting obligation, but also as a tool for dialogue with our stakeholders and a foundation for further improvement.

I would like to thank all our employees and partners for their commitment to achieving our goals and for their contribution to building a responsible future for Rawlplug.

Yours sincerely,

Radosław Koelner
CEO of Rawlplug

2. General basis for the preparation of sustainability statements

BP-1

The statement has been prepared in accordance with the Accounting Act of 29 September 1994 (Journal of Laws 1994 No. 121, item 591, consolidated text: Journal of Laws of 2024, items 619, 1685, 1863), as well as based on 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. This report has been prepared in accordance with the ESRS standards introduced by Commission Delegated Regulation (EU) 2023/2772.

The information, data, indicators, and statements contained in this report relate to the Rawlplug Group, unless otherwise indicated. Where obtaining data was not possible, estimation methods were applied. The report covers sustainability-related information of the Rawlplug Group for the period from 1 January 2025 to 31 December 2025. The scope of consolidation adopted in this report is consistent with the scope of the consolidated financial statements for the financial year ending 1 January 2025.

The report covers the entire value chain, including the Group's own operations as well as upstream and downstream activities. Operational processes within Rawlplug S.A. include all activities carried out from the moment of purchasing goods, materials, or components from suppliers to their delivery to end customers. The upstream scope includes earlier stages performed by third parties, including the sourcing of raw materials, production of materials, components, finished products and their packaging, as well as transport to the Rawlplug Group. The downstream scope includes all activities related to the product after it leaves the Group's structures.

The Rawlplug Group does not disclose information relating to intellectual property, know-how, or the outcomes of its innovation activities. The option to omit information regarding expected development and events resulting from ongoing negotiations has not been exercised. Rawlplug S.A. also does not make use of the exemptions provided for in Article 19a(3) and Article 29a(3) of Directive 2013/34/EU.

At the same time, the Rawlplug Group monitors the legislative work of the European Commission regarding the regulatory simplification package in the area of sustainability reporting ("Omnibus"), which may affect the future scope and method of reporting. However, these changes do not affect the reporting obligations or the scope of disclosures included in this report for the period covered.

3. Disclosures in relation to specific circumstances

BP-2

Time horizons

In its materiality assessment and analysis of sustainability-related risks and opportunities, the Rawlplug Group has not deviated from the time horizons recommended by the ESRS standards. The analyses of identified risks and opportunities were based on the following time horizons: short-, medium-, and long-term.

The adopted time horizons were used in particular in the analysis of climate-related risks and opportunities and in assessing the resilience of the business model and value chain, including in the context of achieving sustainability goals, such as Rawlplug's commitment to achieving climate neutrality by 2050.

Value chain estimation, sources of estimates, and uncertainty of results

The indicators and metrics presented in this statement include data relating to the Rawlplug Group's value chain, including upstream and downstream activities. Where obtaining complete direct data was not possible, an estimation approach was applied, using both primary data available within the Group and secondary data, including market information and analyses of entities with comparable business profiles.

The greenhouse gas emissions data presented in the report relate to the operations of the Rawlplug Group and its value chain, covering its own operations as well as selected upstream and downstream stages. The estimation methods adopted were selected to ensure the highest possible reliability and comparability of results, taking into account the specific nature of the Group's operations.

UP TO 1 YEAR — SHORT-TERM TIME HORIZON

FROM 1 TO 5 YEARS — MEDIUM-TERM TIME HORIZON

OVER 5 YEARS — LONG-TERM TIME HORIZON

Information on the assumptions applied, data sources, estimation methods, and potential areas of uncertainty is disclosed within the respective reporting topics in accordance with ESRS requirements.

Changes in the preparation or presentation of sustainability information and disclosures under other regulations

Following the entry into force of Commission Delegated Regulation (EU) 2023/2772, incorporated into the Accounting Act, and the requirements set out in Chapter 6c of the Act, the Rawlplug Group has been required to prepare its report in accordance with the ESRS (European Sustainability Reporting Standards) starting with the 2024 reporting year (published in 2025)

The Rawlplug Group has been publishing non-financial or sustainability reports for eight years. The comparative data included in this report are derived from the non-financial / sustainability report prepared for the previous financial year.

Rawlplug S.A. does not disclose in the report information prepared solely on the basis of other or generally accepted interpretations and standards for sustainability reporting that do not directly result from applicable legal requirements or ESRS standards.

The Rawlplug Group incorporates selected information by reference to other sections of the management report or the consolidated financial statements. The relevant information has been included by reference to appropriate sections of the management report.

Use of phased-in requirements in accordance with appendix C to ESRS 1

In preparing this sustainability statement for the financial year 2025, Rawlplug S.A. applied selected transitional provisions provided for in ESRS 1, in accordance with Appendix C concerning the phased implementation of disclosure requirements set out in Commission Delegated Regulation (EU) 2025/1416 of 11 July 2025, amending Delegated Regulation (EU) 2023/2772.

With regard to environmental standards (ESRS E1–E5), selected disclosures, in particular E1-9, E2-6, E3-5, E4-6, and E5-6, have been presented primarily in descriptive (qualitative) rather than quantitative form, while maintaining the required core metrics.

At the same time, under ESRS 2 SBM-3 “Material impacts, risks and opportunities and their interaction with strategy and business model,” the Company has made use of the option provided under the transitional provisions to omit, in the first year of reporting, information on anticipated financial effects (paragraph 48(e)).

The Company plans to gradually expand the scope of disclosures in subsequent reporting periods, both in terms of quantitative environmental data and the quantification of ESG impacts, risks, and opportunities on financial performance, in line with the timeline set out in the ESRS transitional provisions.

Material matters for reporting

As a result of the conducted materiality assessment, matters covered by ESRS E1–E5, ESRS S1–S4, and ESRS G1 have been identified as material. Information relating to these areas has been included and presented in this report.

Assurance service

This sustainability statement has been subject to external assurance. The assurance engagement for sustainability reporting for the financial year 2025, conducted in 2026, was carried out by the audit firm Grant Thornton, in accordance with the Polish National Standard on Assurance Engagements for Sustainability Reporting 3002PL “Limited Assurance Engagement on Sustainability Reporting” and, as appropriate, the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (Z), consistent with the International Standard on Assurance Engagements 3000 (Revised) – “Assurance Engagements Other than Audits or Reviews of Historical Financial Information.”

4. The role of administrative, management and supervisory bodies

GOV-1

Engagement in the implementation of the sustainability strategy involves all employees, while its execution is overseen by the Management Board of Rawlplug S.A. Each Member of the Management Board and the Supervisory Board of Rawlplug S.A. has clearly defined responsibilities in ensuring compliance with national, EU, and international laws, as well as internal regulations, and in managing relations with stakeholders. In their activities, they are guided by the "Rawlplug Group Code of Ethics," as well as the company's mission, vision, values, and strategic objectives.

The structure of the governing bodies, comprising the Management Board and the Supervisory Board, is characterized by diversity and is based on key criteria such as competencies, experience, independence, and length of tenure. These aspects play a crucial role in the nomination and selection process for members of the Management Board and the Supervisory Board.

Supervisory board

COMPOSITION OF THE SUPERVISORY BOARD OF RAWLPLUG S.A. IN 2025

Osman Kosmalski	Supervisory Board Chairman
Tomasz Mogilski	Supervisory Board Vice-Chairman
Włodzimierz Frankowicz	Supervisory Board Member
Janusz Pajka	Supervisory Board Member
Zbigniew Stabiszewski	Supervisory Board Member
Anna Piotrowska-Kus	Supervisory Board Member
Małgorzata Kloka	Supervisory Board Member

Expertise of Supervisory Board Members

OSMAN KOSMALSKI
Supervisory Board Chairman

Mr. Osman Kosmalski holds a higher education degree in law and is a graduate of the Faculty of Law and Administration at the University of Wrocław. He completed judicial training at the Court of Appeal in Wrocław as well as legal advisor training at the District Chamber of Legal Advisors in Wałbrzych, obtaining the title of legal counsel.

Professional experience:

1994–1995	Contracts Specialist, PHU Surfland Sp. z o.o.
1995–1996	Deputy Director of the Legal Department, Europejski Fundusz Leasingowy Sp. z o.o.
1996–2024	Koelner S.A. (currently Rawlplug S.A.)

He has documented knowledge in the field of accounting and auditing of financial statements, as well as many years of experience related to the functioning of the industry in which the Company operates.

TOMASZ MOGILSKI
Supervisory Board Vice-Chairman

Mr. Tomasz Mogilski is a graduate of the Faculty of Law at the University of Wrocław. Since the beginning of his professional career, he has been associated with Koelner (currently Rawlplug S.A.).

In 1995, he assumed the position of Commercial Director, and from 1999 to 2010 he served as Vice President of the Management Board of Koelner S.A. He is a member of the Bar (advocate).

He possesses knowledge and skills in the field of accounting and auditing of financial statements, as well as experience related to the functioning of the industry in which the Company operates.

WŁODZIMIERZ FRANKOWICZ
Supervisory Board Member

Mr. Włodzimierz Frankowicz graduated in economics from the Higher School of Economics in Wrocław and completed programs in Foreign Trade (1988) and Accounting and Financial Control (1996) at the Oskar Lange University of Economics in Wrocław. He also obtained qualifications in real estate valuation (2001).

He holds numerous professional certifications, including:

- Tax Advisor Certificate (No. 3055),
- Qualification Certificate of the Minister of Finance authorizing him to provide bookkeeping services,
- Completed training for candidates for supervisory board members,
- Various trainings in finance, management, and accounting.

His professional experience includes, among others:

1971–1973	EDP Systems Designer, Kombinat Delta-Hydral
1974–1982	Head of the Company IT Center, POLLENA
1983–1988	Vice President for Economic Affairs and Chief Accountant, WSS Społem
1988–1990	Director, ARMATRONIC
1990–2016	Owner and President of the Management Board, Accounting Office STORNO Sp. z o.o.

He has gained experience in supervisory board work in companies such as WROBIS S.A., Bank Zachodni S.A., POLAR S.A., and Rawlplug S.A., where he serves as a member of the Supervisory Board and the Audit Committee.

He possesses knowledge and skills in accounting and auditing of financial statements, as well as an understanding of the industry in which the Company operates, and holds the status of an independent member.

JANUSZ PAJKA
Supervisory Board Member

Mr. Janusz Pajka is a graduate of the Wrocław University of Economics (1988).

His professional experience includes, among others:

1990–1992	Credit Inspector and Securities Specialist, Bank Handlowo-Kredytowy S.A. in Katowice
1992–1993	Capital Market Specialist, Gospodarczy Bank Południowo-Zachodni S.A. in Wrocław
1993–1999	Senior Investment Specialist at TF S.A., S.L. S.A., and Lukas S.A.
1999–2002	Director of the Treasury Department at Lukas Bank S.A. and Lukas S.A.; member of the ALCO Committee
2002	Director of the Asset Management Division at Lukas S.A.
2003–2004	Vice President of the Management Board of EUROBANK S.A.
2003–2004	Director of the Asset Management Division at Look Finansowanie Inwestycji S.A.
2004–2014	President of the Management Board of LOOK Finansowanie Inwestycji S.A.
2004–2005	Chairman of the Supervisory Board of EUROBANK S.A.
2013–2017	Member of the Supervisory Board of Rawlplug S.A.
2014–2016	Proxy (Commercial Representative) at LOOK Finansowanie Inwestycji Łukasiewicz i Wspólnicy sp.j.
2015–2017	Member of the Management Board of LFI Inwestycje Rolne sp. z o.o.
2016–2017	Member of the Management Board and Investment Director at LFI sp. z o.o. sp.k.

He has extensive experience in banking management, finance, treasury structures, and financial instruments. He participated in projects related to interest rate risk and liquidity risk, as well as in the process of selling the majority stake in EUROBANK S.A.

He possesses knowledge and skills in accounting and auditing of financial statements, as well as expertise in the industry in which the Company operates, and holds the status of an independent member.

ZBIGNIEW STABISZEWSKI

Supervisory Board Member

Mr. Zbigniew Stabiszewski is a graduate of the Jagiellonian University and the Wrocław University of Economics. He has also completed postgraduate studies and numerous training programs in banking and management, including at the Kellogg School of Management (Northwestern University, Chicago). He holds qualifications to serve as a member of supervisory boards of State Treasury companies.

His professional experience includes, among others:

1986–1989	National Bank of Poland, including the position of Head of Department
until 1992	Department Director and Managing Director, Bank Zachodni S.A.
1992–1999	Member of the Management Board, Bank Zachodni S.A.
until 2000	Managing Director, Bank Zachodni WBK S.A.
2000–2002	Managing Director, Head Office of BRE Bank S.A.
2002–2005	President of the Management Board, CERI Sp. z o.o., a company of the BRE Bank S.A. Group
since 2006	advisory activities for enterprises and local government units

He has extensive experience in supervisory board work, including in industrial, telecommunications, and financial companies. In the previous term, he was a member of the Audit Committee of the Supervisory Board of Rawlplug S.A.

He possesses knowledge and skills in accounting and auditing of financial statements, as well as in-depth expertise in the industry in which the Company operates.

ANNA PIOTROWSKA – KUS

Supervisory Board Member

Ms. Anna Piotrowska-Kus is a graduate of the Faculty of Management and Computer Science at the Wrocław University of Economics and has completed postgraduate studies in financial investments and financial management.

Her professional experience includes, among others:

998–2004	Whirlpool Sp. z o.o. (formerly Polar S.A.): investor relations, stock exchange reporting, financial analysis, and subsequently ERP system implementations in accounting and controlling
2004–2021	Rawlplug S.A. and related companies: positions of Financial Controller, Chief Accountant, and Director of Accounting and Financial Reporting
2007–2009	Member of the Management Board for Finance at Śrubex S.A.

As part of her work within the Rawlplug Group, she was involved, among others, in restructuring processes, tax management, preparation of standalone and consolidated financial statements, stock exchange reporting, and the implementation of IAS/IFRS and the SAP system. She has completed numerous courses and training programs in accounting, finance, taxation, and law.

She possesses knowledge and skills in accounting and auditing of financial statements, as well as an understanding of the industry in which the Company operates.

MAŁGORZATA KLOKA

Supervisory Board Member

Ms. Małgorzata Kloka is a manager with experience in capital markets, financing, treasury, financial analysis, and investor relations. Since 2018, she has been associated with the Benefit Systems Group, where she serves as Chief Financial Officer, responsible for financing, treasury, and investor relations.

Previously, she worked as an equity research analyst at UniCredit/Pekao Investment Banking, specializing in the consumer and real estate sectors. She participated in public offerings, including those of MLP Group and X-Trade Brokers. She holds an MSc in Finance from Imperial College London and is a CFA charterholder. She is also a member of the steering committee of the 30% Club Poland.

She possesses knowledge and skills in accounting and auditing of financial statements, as well as an understanding of the industry in which the Company operates, and holds the status of an independent member.

The Supervisory Board operates on the basis of applicable laws, in particular the Commercial Companies Code, the Company's Articles of Association, and resolutions of the General Meeting.

The Supervisory Board is appointed by the General Meeting of Shareholders for a three-year term. In accordance with the Company's Articles of Association, it consists of 5 to 8 members (the exact number is determined by the General Meeting prior to the election). Currently, the Supervisory Board consists of 7 members, including 3 independent members in accordance with the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight, the Commission Recommendation of 15 February 2005 on the role of non-executive or supervisory directors of listed companies and on the committees of the (supervisory) board (2005/162/EC), taking into account the Best Practice for GPW Listed Companies 2021. The term of office of the current members of the Supervisory Board began on 20 June 2024.

The organization, procedures, and decision-making process of the Supervisory Board are set out in detail in the Supervisory Board Rules adopted by the General Meeting. These rules are available at: *https://company.rawlplug.com/wp-content/uploads/2020/12/Regulamin-Rady-Nadzorczej-1.pdf*

Meetings of the Supervisory Board are held at least once per quarter and are convened by the Chairperson, or in their absence by the Deputy Chairperson, either on their own initiative, at the request of the Management Board, or at the request of a member of the Supervisory Board, within 7 days from the date of the request. The work of the Supervisory Board is directed by the Chairperson, or in their absence by the Deputy Chairperson. The Supervisory Board acts as a collective body but may delegate its members to perform specific supervisory activities individually.

The position of a member of the Supervisory Board cannot be combined with that of a member of the Management Board, proxy, liquidator, branch or plant manager, chief accountant employed by the Company, legal counsel, or advocate. This prohibition also applies to other persons directly subordinate to the Company's Management Board.

The duties and scope of competencies of the Supervisory Board are defined by applicable laws as well as the Company's Articles of Association, which are publicly available at: *https://company.rawlplug.com/wp-content/uploads/2026/02/Statut-Spolki_zmiany_tekst-jednolity_2025.pdf*

In accordance with these regulations, the key responsibilities of the Supervisory Board include in particular:

1. reviewing and assessing the financial statements and the management reports of the Company and the Rawlplug S.A. Group,
2. reviewing and assessing the Management Board's proposals regarding profit distribution or loss coverage,
3. preparing and submitting to the General Meeting the annual report of the Supervisory Board,
4. assessing the Company's situation, including the evaluation of internal control systems,
5. risk management,
6. compliance, and the internal audit function,
7. assessing the Company's performance of its disclosure obligations regarding the application of corporate governance principles,
8. assessing the rationality of the Company's policies in the area of sponsorship, charitable, or similar activities,
9. determining the remuneration and employment conditions of Management Board members,
10. granting consent for the establishment of companies,
11. preparing annually a report on the remuneration of the Management Board and Supervisory Board members in accordance with the remuneration policy,
12. selecting the audit firm to conduct the audit and review of the financial statements of the Company and the Rawlplug S.A. Group, as well as selecting the audit firm to provide assurance on sustainability reporting of the Company and the Rawlplug S.A. Group,
13. reviewing and issuing opinions on matters to be submitted to the General Meeting.

Moreover, following the implementation of the CSRD Directive and the amendment to the Accounting Act of 29 September 1994 in 2025, the Supervisory Board actively participates in sustainability reporting. Responsibilities in this area have been delegated to the Audit Committee of the Supervisory Board.

All members of the Supervisory Board possess the appropriate knowledge and competencies required to perform their functions. In selecting governing bodies within the Group, the Company strives to ensure versatility and diversity, particularly in terms of gender, educational background, age, and professional experience. The decisive factors are, above all, high qualifications and substantive preparedness for the given role.

In the financial year 2025, no dedicated ESG training sessions were conducted for members of the Management Board and the Supervisory Board.

The Supervisory Board complies with the Best Practice for GPW Listed Companies 2021 (DPSN 2021):

- PRINCIPLE 1.1 AND PRINCIPLE 1.3 DPSN 2021 – implemented through supervision over the execution of the strategy, including the incorporation of sustainability factors into the business model, reliable communication with stakeholders, and information exchange with the Management Board and the organization;
- PRINCIPLE 2.2 DPSN 2021 – individuals responsible for selecting members of governing bodies are guided by the need to ensure an appropriate level of competence and diversity; candidates are carefully evaluated, and appointment decisions are based on objective criteria, including education, professional experience, and the adequacy of competencies to the Company's current needs;
- PRINCIPLE 2.3 DPSN 2021 – at least two members of the Supervisory Board meet independence criteria; in Rawlplug S.A., this applies to three members whose declarations of independence were reviewed prior to their appointment;
- PRINCIPLE 2.4 DPSN 2021 – voting of the Management Board and Supervisory Board is open unless otherwise required by law; the decision-making process is governed by the Supervisory Board Rules; transparency in voting is applied in accordance with legal regulations and corporate documents;
- PRINCIPLE 2.5 DPSN 2021 – Supervisory Board members have the right to record dissenting opinions in the minutes; this is permitted under internal regulations and meeting documentation procedures;
- PRINCIPLE 2.6 DPSN 2021 – serving on the Management Board should constitute the primary professional activity of its members; any additional activity must not interfere with the performance of duties; the Supervisory Board enters into employment contracts with Management Board members, determines their remuneration, and decides on changes to employment terms and conditions;
- PRINCIPLE 2.7 DPSN 2021 – holding positions in entities outside the Group requires the consent of the Supervisory Board; the Articles of Association of Rawlplug S.A. provide that the Supervisory Board grants consent for competitive activities of Management Board members;
- PRINCIPLE 2.8 DPSN 2021 – Supervisory Board members should be able to devote sufficient time to perform their duties; meetings are held at least once per quarter, committees also meet independently, and members possess the experience and education necessary for effective performance of their roles;
- PRINCIPLE 2.9 DPSN 2021 – separation of the roles of Chairperson of the Supervisory Board and Chairperson of the Audit Committee; in Rawlplug S.A., the Chairperson of the Supervisory Board is Osman Kosmalski, while the Chairperson of the Audit Committee is Włodzimierz Frankowicz;
- PRINCIPLE 2.10 DPSN 2021 – the Company allocates financial and administrative resources to support the functioning of the Supervisory Board; the Supervisory Board and its Committees use the Company's administrative and financial resources, including meeting organization, distribution and access to materials, minute-taking, archiving, technical and substantive support, and remuneration of members;
- PRINCIPLE 2.11 DPSN 2021 – obligation to submit a report to the General Meeting for approval; the Supervisory Board of Rawlplug S.A. fulfills this obligation by presenting a report in accordance with this principle. The report for 2024 was presented to the General Meeting on 18 June 2025, approved, and the members of the Supervisory Board were granted discharge.

As at the date of this report, Principle 2.1 of the Best Practice for GPW Listed Companies 2021 (DPSN 2021), i.e. that the composition of the Supervisory Board should be diverse in terms of gender, competencies, experience, and knowledge, has not been fully met. The Supervisory Board consists of 7 members, including 2 women, which does not meet the gender representation criterion (below 30%).

However, the selection of members takes into account diversity in education (law, finance, economics), industry experience, as well as financial and supervisory competencies. The formalization of a Diversity Policy is planned for 2026 and is conditioned, among other factors, by the current term of the Supervisory Board and its Committees, as well as the expected national implementation of the Women on Boards Directive.

Management Board of the Group

The commitment to implementing the sustainability strategy involves all employees, and its execution is supervised by the Management Board of Rawlplug S.A.

As of 1 January 2025 and as of the date of publication of this report, the Management Board of the Rawlplug S.A. Capital Group consisted of four members, 100% of whom were men.

Members of the Management Board of the Rawlplug S.A. Capital Group have continuous access to expert knowledge in the field of sustainability and regulatory changes, supported by the Sustainability Office as well as other internal and external experts. The Office provides substantive and reporting support, delivering analyses, data, and information helpful in identifying ESG-related risks and opportunities, including the results of internal projects such as the materiality analysis.

Based on this information, the Management Board makes strategic decisions, sets the Group's objectives, and anticipates market and regulatory trends. Such support enables effective management of the Company's impact, minimization of risks, and the ability to capitalize on emerging opportunities while maintaining environmental, social, and corporate responsibility.

RADOSŁAW KOELNER
CEO
of Rawlplug S.A.

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

MAREK MOKOT
Deputy CEO
of Rawlplug S.A.

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

PIOTR KOPYDŁOWSKI
Rawlplug S.A.
Management Board Member

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

PRZEMYSŁAW TKACZYK
Rawlplug S.A.
Member of the Management Board for Sales

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

Audit committee and ethics committee

The Supervisory Board has established two committees:

- the Audit Committee,
- the Ethics Committee.

AUDIT COMMITTEE

Due to the Company's status as an issuer of securities admitted to trading on a regulated market, the Audit Committee is a permanent and mandatory committee of the Supervisory Board.

COMPOSITION OF THE AUDIT COMMITTEE

Włodzimierz Frankowicz
Chairman, independent member

Janusz Pajka
Independent member

Zbigniew Stabiszewski

The term of office of the Audit Committee members began on 20 June 2024.

Members of the Audit Committee meet the independence criteria set out in Article 129(3)(1–10) of the Act of 11 May 2017 on statutory auditors, audit firms and public oversight (consolidated text: Journal of Laws of 2025, item 1891, as amended), as well as Annex II to the European Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive or supervisory directors of listed companies and on supervisory board committees.

The key tasks and competences of the Audit Committee are defined in the Act of 11 May 2017 on statutory auditors, audit firms and public oversight. These include, in particular, monitoring the financial reporting and sustainability reporting processes (including their preparation and tagging in accordance with the Accounting Act), as well as monitoring the effectiveness of internal control systems, risk management and internal audit, overseeing the statutory audit process and the assurance of sustainability reporting, assessing the independence of the statutory auditor and the audit firm, and supervising the provision of non-audit services.

The Audit Committee develops and applies policies and procedures for the selection of the audit firm, issues recommendations to the Supervisory Board, and presents recommendations aimed at enhancing the reliability and transparency of both financial and sustainability reporting.

On 25 March 2025, the Supervisory Board adopted the Audit Committee's work plan, focusing on the following tasks for 2025:

- participation in the process of selecting the auditor responsible for audits and reviews of the Company's and the Rawlplug Group's financial statements for 2026 and 2027,
- review of the Company's and the Rawlplug S.A. Capital Group's preparation processes for sustainability reporting,
- analysis, evaluation, and recommendations regarding financial control and audit processes, as well as financial reporting within the Company and its subsidiaries,
- analysis and assessment of potential risks of material misstatement in financial statements related to revenue, inventories, investments in subsidiaries, goodwill, and deferred income tax,
- analysis and assessment of potential risks of material misstatement related to loans, borrowings, and the Company's current debt.

In 2025, the Audit Committee of Rawlplug S.A. performed its duties within an extended scope resulting from amendments to the Act on statutory auditors and the Accounting Act, which introduced obligations related to monitoring sustainability reporting and its assurance. The Committee operated with three members, meeting statutory independence requirements, and its members possessed the required expertise in accounting, auditing, and public oversight.

As part of its supervisory responsibilities, the Audit Committee monitored the preparation process of the 2024 sustainability report, analysed its key elements, and discussed the Company's and the Group's preparations for the development and assurance of the 2025 report. The scope of work also included assessing the effectiveness of internal control and risk management systems in relation to sustainability reporting, in line with the expanded statutory obligations.

The Audit Committee cooperated with the audit firm Grant Thornton Polska Prosta Spółka Akcyjna in the audit of financial statements and the assurance of the sustainability report, including analysing the auditor's independence systems and the results of the assurance engagement. During meetings with the auditor, the Committee reviewed the results of the assurance of the 2024 sustainability report and discussed the schedule and scope of further assurance work.

In 2025, the Audit Committee also monitored the implemented ESG model, divided into environmental, social, and governance areas, and analysed the tasks and structure of the Sustainability Office.

These activities were aimed at ensuring organisational and systemic adequacy in meeting the requirements arising from CSRD and ESRS.

In 2025, the Audit Committee held six meetings, during which recommendations and assessments were submitted to the Supervisory Board and the Management Board, ensuring effective information flow and oversight of both financial and non-financial reporting processes.

ETHICS COMMITTEE

In response to the evolving regulatory environment and the growing importance of sustainability in business operations–including corporate culture, ethics, compliance systems, and whistleblowing mechanisms–the Supervisory Board established the Ethics Committee.

COMPOSITION OF THE ETHICS COMMITTEE

Zbigniew Stabiszewski
Chairman

Osman Kosmalski

Tomasz Mogilski

The term of office of the Ethics Committee members began on 27 January 2025.

The tasks and responsibilities of the Ethics Committee include, among others, overseeing compliance within the Rawlplug Group with principles of ethical business conduct, including the Code of Business Ethics, the Supplier Code of Conduct, and the Anti-Corruption Policy; monitoring the effectiveness of internal control systems in the areas of compliance and ethics, including whistleblowing; informing the Supervisory Board of monitoring results; and providing the Management Board with recommendations to ensure compliance with internal regulations. The Committee also reviews and approves key policies, regulations, and reports related to ethical standards, recommends audit activities and initiatives aimed at strengthening ethical culture, and provides advisory support on incidents and ethical issues.

The Ethics Committee submits to the Supervisory Board its conclusions, positions, and recommendations developed in the course of its duties in a timely manner, enabling the Supervisory Board to take appropriate actions as part of its ongoing oversight of the Company's activities in all areas. The Committee also presents reports on its activities at least twice a year, within a timeframe that allows the Supervisory Board to reliably assess the Company's annual and semi-annual reports.

The composition, responsibilities, and functioning of the Ethics Committee are governed by the provisions of the European Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive or supervisory directors of listed companies and on supervisory board committees (Official Journal of the EU, 25 February 2005, L 52, p. 51, as amended).

On 19 November 2025, a meeting of the Ethics Committee of Rawlplug S.A. was held in accordance with the Committee's Rules of Procedure. The Committee conducted a comprehensive review and assessment of the effectiveness of the Group's ethical regulations, including the Code of Business Ethics, the Supplier Code of Conduct, the Anti-Corruption Policy, the Whistleblowing Procedure compliant with the Act on the Protection of Whistleblowers of 14 June 2024, and the Rawlplug Group Procedure for preventing undesirable behaviours in the workplace–such as mobbing, discrimination, and conflicts of interest.

The Ethics Committee analysed the current level of implementation of these regulations, including:

- regular communication of applicable rules to employees and business partners,
- ensuring access to relevant documents,
- monitoring their practical application,
- assessing the adequacy of the regulations in light of legal changes.

Based on the analysis, the Ethics Committee formulated a recommendation to continue ongoing monitoring and improvement of ethical regulations, in particular through regular reviews and alignment with changes in law and operational practice. A framework for ongoing and operational communication between the Ethics Committee and the Management Board regarding the implementation of ethical regulations was also agreed, ensuring efficient information flow. The Committee additionally reviewed its Rules of Procedure and confirmed their compliance with applicable laws and internal regulations, identifying no need for amendments. The most important outcomes of the meeting were intended to be presented to the Supervisory Board, ensuring alignment between the Ethics Committee's activities and the corporate governance system.

The activities of the Ethics Committee in 2025 formed part of the internal control and risk management system in the area of compliance and ethics, supporting the Management Board and the Supervisory Board in monitoring reputational, regulatory, and social risks in line with ESRS and CSRD requirements.

ESG governance structure

The entire organization is involved in the implementation of strategic ESG objectives, led by the Management Board of Rawlplug S.A. Members of the Management Board and the Supervisory Board have clearly defined areas of responsibility, including, among others, oversight of the Company's compliance with national, EU, and international laws, internal regulations, and principles of cooperation with stakeholders.

Members of the Management Board act in accordance with the *Rawlplug Group Code of Business Ethics* and are guided by the Company's mission, vision, values, and long-term strategy. The Management Board defines the organization's goals and development directions, taking into account the balance between economic, environmental, and social aspects.

As part of its responsibilities, the Management Board actively participates in the functioning of management systems, including quality, environmental protection, occupational health and safety, and information security systems. This includes, among others, participation in audits, reviewing documentation, and evaluating and approving system performance results. The governing body conducts an annual assessment of the Company's performance, analysing impacts, risks, and opportunities related to ESG.

The Management Board operates on the basis of the provisions of the Commercial Companies Code, the Company's Articles of Association, and the Rules of Procedure of the Management Board approved by the Supervisory Board. These Rules define the organization and operating procedures of the Management Board and are available on the Company's website. The Management Board manages the Company's affairs, oversees its assets, and makes decisions and adopts resolutions on all matters not reserved for the General Meeting or the Supervisory Board.

CATEGORY	SUPERVISORY BOARD / AUDIT COMMITTEE	MANAGEMENT BOARD	SUSTAINABILITY OFFICE	MANAGEMENT AND ORGANIZATIONAL UNITS
Who	Members of the Supervisory Board and the Audit Committee	President of the Management Board and Members of the Management Board	Management Board Office Manager / Sustainability Officer, Compliance Officer, Human Capital Director, Sustainability and Environmental Protection Leader, Integrated Management Systems Manager (IMS Manager)	Directors, managers, and employees of individual areas
Role	Supervisory and advisory function	Strategic leadership and decision-making responsibility	Expert support, coordination, and reporting	Operational implementation of activities
Scope of responsibilities	Oversight of ESG integration into the Company's strategy	Setting directions for ESG activities	Coordination of ESG activities across the Group	Implementation of ESG actions within their respective areas
	Monitoring internal control systems, risk management, and compliance (including ESG)	Integration of ESG with business objectives	Monitoring regulatory changes (CSRD/ESRS)	Application of due diligence principles
	Oversight of the sustainability reporting process	Identification and oversight of material risks and opportunities	Preparation of non-financial reporting	Monitoring of indicators and reporting of data
		Approval of the sustainability report	Data analysis and support for the Management Board in assessing risks and opportunities	
Involvement in reporting	Receiving the report for consultation prior to publication	Approval of the reporting scope and material topics	Preparation of the ESG report	Provision of non-financial data
	The Audit Committee reviews non-financial reporting	Formal review and approval of the report	Data consolidation and quality assurance	Reporting on the achievement of objectives
Monitoring and review	Periodic reporting by the Management Board	Ongoing monitoring of ESG objectives	Regular reporting to the Management Board	Monitoring the implementation of activities within organizational units
	Oversight through the Audit Committee	Periodic reviews of progress	Analysis of the effectiveness of actions	
Stakeholder engagement	Oversight of transparency and communication	Taking stakeholder expectations into account in strategic decisions	Cooperation with internal and external stakeholders, including analysis of their expectations	Operational contacts within their respective areas

Link between the competences of governing bodies and impacts, risks and opportunities

At Rawlplug S.A., the process of setting objectives related to key impacts, risks, and opportunities is an integral part of both strategic and operational planning. The Management Board, with the involvement of the management team, identifies and prioritizes issues material to the Group's operations, including economic, environmental, and social matters, and subsequently incorporates them into business objectives and operational plans. The implementation of these assumptions is systematically monitored through periodic management reviews.

The Supervisory Board oversees the effectiveness of the risk management system and the adequacy of the adopted control mechanisms. In this regard, it is supported by the Audit Committee, which analyses the functioning of reporting, control, and risk management processes at both the Company and Rawlplug Group levels.

The Management Board is responsible for organizing and maintaining an effective risk management system, including defining the principles for risk identification, assessment, and monitoring, as well as determining acceptable risk levels. The management boards of subsidiaries are responsible for risk management within their respective areas of activity, in line with the standards adopted within the Group. Day-to-day management of specific risks is carried out by heads of organizational units or designated function holders, who monitor risks within their respective areas of responsibility.

The Management Board approves key risk management documents, including risk registers and risk maps, and makes decisions regarding mitigation measures when risks exceeding the accepted tolerance level are identified. The frequency of reviews depends on the materiality and nature of the risk, with key issues analysed regularly throughout the financial year.

In addition to ongoing monitoring, the Management Board and the Supervisory Board conduct a comprehensive assessment of impacts, risks, and opportunities related to the Group's operations at least once a year, including ESG-related aspects, taking into account their potential financial and non-financial consequences.

Monitoring the implementation of the sustainability strategy objectives

The Management Board of Rawlplug S.A., supported by the Sustainability Office, conducts a systematic assessment of the progress in achieving the objectives set out in the Sustainability Strategy. The results of these analyses form the basis for updating strategic directions, modifying policies, and introducing improvements in areas requiring adjustment.

The flow of information between the Sustainability Office and the Management Board is continuous–through regular reporting, ongoing KPI updates, and working meetings during which project progress, identified risks, and potential opportunities are discussed.

The Supervisory Board participates in the oversight process by reviewing submitted materials and formulating opinions on the sustainability report and key ESG initiatives. Information is provided both in the form of written reports and during meetings where strategic sustainability-related issues are discussed.

5. Information provided to the administrative, management and supervisory bodies of the entity and the sustainability matters addressed by them

GOV-2

During the reporting period, the Management Board and the Supervisory Board of Rawlplug S.A. focused on identifying and assessing key factors that may affect the Group's operations in the context of sustainability. Particular attention was given to challenges arising from the changing regulatory environment and the transformation of the market towards a low-carbon economy.

The key risks and opportunities discussed during the reporting period included in particular:

- cost pressure resulting from volatility in the prices of steel, plastics, and other raw materials used in production, including as a consequence of extreme weather events and disruptions in supply chains,
- the need to cooperate with suppliers meeting increasing environmental and social requirements, including those related to carbon footprint and due diligence in the supply chain,
- changing expectations of customers and business partners towards products with higher environmental performance and proven durability,
- reputational and regulatory risks related to the use of forest-based raw materials and materials generating microplastics,
- the risk of tightening construction and technical standards (including energy efficiency requirements for buildings),
- fluctuations in the construction sector and dependence on the dynamics of infrastructure and housing investments,
- increasing requirements related to the decarbonization of production and transport,
- the risk of interruptions in energy availability and rising energy procurement costs,
- shortages of qualified workforce in the industrial and construction sectors.

The Management Board of Rawlplug S.A. continuously monitors these areas, and key issues are discussed during regular management reviews. The President of the Management Board receives periodic updates on ongoing initiatives, progress in achieving ESG objectives, identified risks, and mitigation actions undertaken. This information also includes matters related to due diligence processes, internal policies, performance indicators, and planned development directions.

The Supervisory Board, supported by the Audit Committee, oversees the adequacy of the approach to managing impacts, risks, and opportunities. The scope of information is provided to the Supervisory Board at least once a year, and more frequently in the event of significant changes, as required to ensure proper oversight of the Company's and the Group's situation.

Both the Management Board and the Supervisory Board take into account the analysis of impacts, risks, and opportunities in their strategic decision-making processes, treating sustainability as a key element of the long-term stability and competitiveness of Rawlplug S.A.

6. Incorporation of sustainability-related performance into incentive systems

GOV-3

At Rawlplug S.A., the principles for the remuneration of Members of the Management Board and the Supervisory Board are defined in the *Remuneration Policy for Members of the Management Board and Members of the Supervisory Board*, which constitutes an appendix to the resolution of the Annual General Meeting of the Company dated 28 August 2020. This document sets out the fundamental principles and procedures for determining, granting, and reporting the remuneration of individuals performing management and supervisory functions within the Company.

The Policy has been developed taking into account the nature of Rawlplug S.A.'s and the Group's operations, as well as the need to ensure a transparent, appropriate, and legally compliant remuneration system. Remuneration reports are prepared in accordance with legal requirements and include a review of all benefits granted and due to Members of the Management Board and the Supervisory Board in a given period.

On 20 June 2024, the Annual General Meeting of Shareholders of the Company, acting on the basis of Resolution No. 9 regarding the assessment of the existing *Remuneration Policy for Members of the Management Board and Members of the Supervisory Board*, conducted a review of the Policy originally adopted in 2020.

As a result of the assessment, it was concluded that the current Remuneration Policy remains aligned with the Company's current needs, its strategy, and applicable legal requirements and market standards. Consequently, the Annual General Meeting of Shareholders decided to maintain the Remuneration Policy in its unchanged form.

The remuneration system for Management Board members is based on fixed components and–depending on the function held and the scope of responsibilities–variable elements linked to the achievement of specific business and strategic objectives. Management Board members may be assigned individual targets, which, depending on the Company's current strategic priorities, may also include sustainability (ESG)-related matters.

As of the reporting period, the Policy does not provide for a separate, formally defined mechanism directly linking remuneration levels to specific ESG indicators. However, environmental, social, and governance issues form an integral part of the strategic management process and the assessment of business objective achievement. In this context, the effectiveness of sustainability-related activities may be taken into account when evaluating the performance of individual and strategic objectives of Management Board members.

The Supervisory Board exercises ongoing oversight over the application of the Remuneration Policy and the achievement of management objectives, including those related to the Company's long-term development, value creation for stakeholders, and the integration of ESG considerations into Rawlplug S.A.'s operational strategy.

The Remuneration Policy for Members of the Management Board and Members of the Supervisory Board is adopted by the General Meeting of Shareholders.

7. Due diligence statement

GOV-4

Key elements of the due diligence process	Sections of the sustainability statement
Integration of due diligence into corporate governance, strategy, and the business model	SBM-1 S1-1 / S2-1 / S3-1 / S4-1 / G1-1
Engagement with stakeholders affected by the entity at all key stages of the due diligence process	SBM-2 S1-2 / S2-2 / S3-2 / S4-2 / G1-2
Identification and assessment of adverse impacts	SBM-3 / IRO-1
Taking actions to mitigate identified adverse impacts	E1-3 / E2-2 / E5-2 / S1-3 / S2-3 / S3-3 / S4-3 / G1-3
Monitoring the effectiveness of these efforts and communicating relevant information in this regard	E1-6 / E2-4 / E2-5 / E5-4 / E5-5 / S1-17 / S2-4 / S3-4 / S4-4

8. Risk management and internal controls over sustainability reporting

GOV-5

Risk Management System
The Rawlplug Group operates based on an integrated risk management system that covers financial, operational, regulatory, environmental, social, reputational, and technological risks. This system is embedded within the corporate governance structure and forms part of strategic processes, operational planning, and internal control.

Risk management is carried out on a continuous basis and includes the identification of material impacts, risks, and opportunities (see: IRO), assessment of the likelihood and scale of potential impact, definition of mitigation and preventive actions, and monitoring the effectiveness of implemented control mechanisms.

Risk reporting to the Management Board and the Supervisory Board is dynamic and constitutes part of the ongoing cooperation between operational units and these governing bodies. Information on identified risks covers both own operations and the value chain, taking into account the evolving regulatory environment.

At Rawlplug, an Integrated Management System (IMS) is in place, certified in accordance with ISO 9001 (quality), ISO 14001 (environment), ISO 45001 (occupational health and safety), and ISO 27001 (information security). The requirements of these standards introduce a consistent, cyclical, and documented approach to assessing risks and opportunities across all key areas of the organization's operations.

ASSESSMENT OF RISKS AND OPPORTUNITIES
(in accordance with ISO 9001, ISO 14001 and ISO 45001 – quality, environment, OHS)
As part of the risk and opportunity analysis, the assessment covered quality, environmental, and OHS aspects:

40	areas of activity identified and analysed
42	employees and domain experts involved in the data collection process
79	operational, environmental, and OHS risks identified
	An assessment of probability and impact was carried out, and response plans and preventive actions were defined.

This assessment is cyclical and updated, among others, in response to legal, technological, operational, and market changes.

INFORMATION SECURITY RISK ASSESSMENT
(in accordance with ISO 27001)
As part of the information security management system compliant with ISO 27001, a comprehensive risk analysis was conducted, covering:

40	areas of the organization
42	individuals responsible for providing and verifying information
428	information assets for which vulnerabilities, threats, and existing and required control measures were identified

This analysis enabled the identification of areas critical to the organization's resilience and highlighted areas requiring further monitoring, strengthening, or implementation of new security measures. The results form the basis for prioritizing actions and developing information security risk management plans.

Within the Group, no dedicated organizational unit responsible exclusively for internal control has been established. The internal control function results from cooperation and information exchange between existing organizational units or individuals responsible for specific areas (production and operations, maintenance, logistics, procurement, OHS, financial controlling and analysis, subsidiary controlling, IT infrastructure, Group Treasurer, HR, compliance and legal, environment, administration).

In the area of sustainability, the risk management system particularly covers climate risks (both physical and transition-related), environmental risks related to production and resource consumption, social risks concerning employees and the supply chain, regulatory compliance risks, ethical risks, and risks related to information security and IT system continuity.

As part of the 2025 review of one of the system documents–the Organizational Context–a PESTEL analysis was conducted, covering 60 factors and 120 risks. Following the analysis, potential actions were also assigned to reduce the likelihood and/or impact of potential adverse events.

Cybersecurity incidents are continuously monitored using intrusion prevention systems (IPS), anti-malware tools, and network traffic monitoring solutions. In 2025, the following were recorded:

1 ,224	phishing attempts
14,938	blocked malware incidents
295,376	events detected by IPS systems

These incidents were identified and neutralized within the existing protection mechanisms, and their analysis forms part of periodic reviews of operational risks.

Role of the Supervisory Board and the Management Board in the System for Identifying and Managing Sustainability-Related Risks

The Management Board of Rawlplug S.A. is responsible for managing the Company's affairs, implementing the Group's strategy, and ensuring compliance with applicable laws, business objectives, and stakeholder expectations. Its responsibilities also include integrating sustainability factors into the business model, decision-making processes, and key operational areas of the Group.

In the context of sustainability reporting, the Management Board ensures the operation of adequate internal control and risk management mechanisms, oversees the process of identifying material impacts, risks, and opportunities, and is responsible for preparing the financial statements and the sustainability statement in accordance with applicable regulations. The Management Board approves key methodological assumptions for ESG reporting and conducts periodic reviews of both financial and non-financial risks.

By decision of the Management Board of Rawlplug S.A., an interdisciplinary Sustainability Office team was established in July 2025.

The Sustainability Office performs a coordinating role within the Rawlplug Group in integrating sustainability issues into the risk management system and the Integrated Management System based on ISO standards.

The Sustainability Office is responsible for monitoring key environmental and social indicators, identifying and analysing climate, regulatory, and social risks, and coordinating activities related to carbon footprint reduction, including the implementation of the Net Zero Strategy. The unit oversees processes related to waste management, emissions, energy and water consumption, and occupational safety, as well as monitoring HR indicators and processes related to human capital management.

In the area of corporate governance, the Office supports the Management Board by monitoring the Group's compliance with legal regulations, industry standards, and ESG regulatory requirements. It coordinates audits and management reviews within the Integrated Management System, oversees the implementation of corrective and preventive actions, and is responsible for preparing data, analyses, and documentation necessary for stock exchange reporting and sustainability reporting in accordance with ESRS and the CSRD Directive.

Thus, the Sustainability Office constitutes an important element of the internal control system, supporting the Management Board in ensuring the reliability, completeness, and compliance of sustainability disclosures with ESRS and CSRD requirements.

The Supervisory Board exercises ongoing oversight over the Company's activities, including the effectiveness of the internal control system, risk management, and both financial and non-financial reporting processes.

Its responsibilities include, among others, assessing internal control and risk management systems, reviewing and evaluating financial statements, and selecting the audit firm responsible for auditing financial statements and providing assurance on the sustainability report. As part of its supervisory role, the Supervisory Board analyses the adequacy of risk disclosures and the effectiveness of control mechanisms.

The Audit Committee, operating as a standing committee of the Supervisory Board, monitors the financial and sustainability reporting processes, the effectiveness of internal control and risk management systems, and oversees the audit and assurance of ESG reporting. The Committee reviews key judgments and estimates used in reporting and assesses the adequacy of control mechanisms related to the collection and consolidation of non-financial data.

The Ethics Committee oversees compliance with ethical principles and the functioning of whistleblowing mechanisms, including the whistleblower protection system, in line with applicable regulations. Within the Group, key frameworks include the Code of Business Ethics, the Supplier Code of Conduct, the Anti-Corruption Policy, and internal regulations concerning the reporting of breaches. The Ethics Committee monitors the effectiveness of these mechanisms and submits periodic reports and recommendations to the Supervisory Board.

All of the above mechanisms ensure that the risk management system within the Rawlplug Group covers both financial and non-financial risks, is subject to multi-level oversight by management and supervisory bodies, and supports the reliability, completeness, and integrity of sustainability reporting in accordance with ESRS and CSRD requirements.

Organizational units substantively responsible for financial and non-financial risk areas remain in direct and ongoing contact with the Management Board, the Audit Committee, and the Ethics Committee of the Supervisory Board.

9. Strategy, business model and value chain

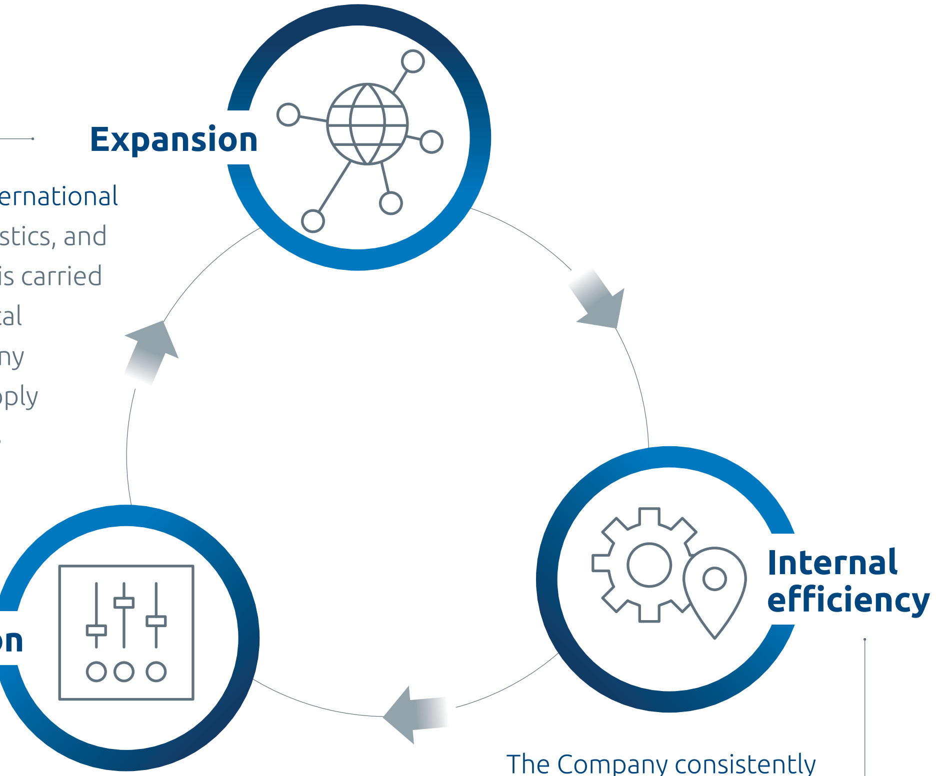
SBM-1

Rawlplug's strategy assumes the integration of business objectives with environmental and social responsibility (ESG), enabling the creation of long-term value and increasing the organization's resilience in a changing regulatory and market environment.

This approach is based on three complementary pillars: expansion, innovation, and internal efficiency.

Strategic outcome

Integrated actions in these areas make it possible to reduce emissions and operating costs, enhance energy security, and build a sustainable competitive advantage based on the principles of sustainable development.



The Group expands its operations in international markets, strengthening local sales, logistics, and operational structures. This expansion is carried out with consideration for environmental and social aspects, enabling the Company to scale its operations, optimize the supply chain, and build long-term relationships with customers and partners.

Rawlplug invests in the development of products, technologies, and research and development infrastructure, focusing on solutions that support sustainable development. Particular importance is placed on technologies that improve energy efficiency and reduce emissions, including energy management systems (EMS), integration of renewable energy sources, and energy storage technologies (e.g. ice batteries, LiFePO systems). These solutions enable optimization of energy consumption, utilization of waste energy, and enhancement of the organization's energy stability.

The Company consistently optimizes its production and logistics processes, focusing on improving energy and material efficiency, reducing waste, and implementing circular economy principles. A responsible and transparent supply chain is also being developed.

Group structure

LIST OF SUBSIDIARIES WITHIN THE RAWLPLUG S.A. GROUP AS AT 31 DECEMBER 2025

	NAME OF THE ENTITY	REGISTERED OFFICE	SCOPE OF ACTIVITIES	NATURE OF RELATIONSHIP	CONSOLIDATION METHOD OR INDICATION THAT THE ENTITY IS NOT CONSOLIDATED	DATE OF OBTAINING CONTROL / JOINT CONTROL / SIGNIFICANT INFLUENCE	% OF SHARE CAPITAL HELD	SHARE IN TOTAL VOTING RIGHTS
1	Rawlplug Ltd	United Kingdom	wholesale of construction materials	first-tier subsidiary	full consolidation	31.10.2005	100.00%	100.00%
2	Koelner Rawlplug IP Sp. z o.o.	Poland	management of intangible assets and shared services center for Group companies; Łańcut Branch: production of fasteners	first-tier subsidiary	full consolidation	07.11.2011	100.00%	100.00%
3	Koelner Hungária Kft	Hungary	wholesale of construction materials	first-tier subsidiary	full consolidation	4.08.2005	51.00%	51.00%
4	Rawlplug CZ s.r.o.	Czech Republic	wholesale of construction materials	first-tier subsidiary	full consolidation	10.05.2000	100.00%	100.00%
5	Koelner Deutschland GmbH	Germany	wholesale of construction materials	first-tier subsidiary	full consolidation	15.07.2005	100.00%	100.00%
6	Stahl GmbH	Germany	wholesale of construction materials	second-tier subsidiary	full consolidation	4.04.2007	100.00%	100.00%
7	Rawlplug Middle East FZE	United Arab Emirates	wholesale of construction materials	first-tier subsidiary	full consolidation	17.07.2006	100.00%	100.00%
8	Rawlplug Building & Construction Material Trading LLC	United Arab Emirates	wholesale of construction materials	second-tier subsidiary	full consolidation	22.03.2010	100.00%	100.00%
9	Rawlplug Ireland Ltd	Ireland	wholesale of construction materials	first-tier subsidiary	full consolidation	31.10.2005	100.00%	100.00%
10	Koelner Vilnius UAB	Lithuania	wholesale of construction materials	first-tier subsidiary	full consolidation	1.08.2002	100.00%	100.00%
11	Rawlplug France SAS	France	wholesale of construction materials	first-tier subsidiary	full consolidation	31.10.2005	100.00%	100.00%
12	Rawl Scandinavia AB	Sweden	wholesale of construction materials	first-tier subsidiary	full consolidation	16.10.2006	100.00%	100.00%
13	Rawlplug Slovakia s. r. o.	Slovakia	wholesale of construction materials	first-tier subsidiary	full consolidation	20.12.2011	100.00%	100.00%
14	Koelner Ltd	Russia	wholesale of construction materials	first-tier subsidiary	full consolidation	01.04.2005	100.00%	100.00%
15	Rawlplug Manufacturing (Thailand) Ltd	Thailand	manufacturing and wholesale of construction materials	first-tier subsidiary	full consolidation	20.08.2018	99.91%	99.91%
16	Koelner-Ukraine LLC	Ukraine	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	1.07.2010	87.00%	87.00%
17	Koelner Trading KLD LLC	Russia	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	12.08.2010	100.00%	100.00%

LIST OF SUBSIDIARIES WITHIN THE RAWLPLUG S.A. GROUP AS AT 31 DECEMBER 2025 – CONTINUED

	NAME OF THE ENTITY	REGISTERED OFFICE	SCOPE OF ACTIVITIES	NATURE OF RELATIONSHIP	CONSOLIDATION METHOD OR INDICATION THAT THE ENTITY IS NOT CONSOLIDATED	DATE OF OBTAINING CONTROL / JOINT CONTROL / SIGNIFICANT INFLUENCE	% OF SHARE CAPITAL HELD	SHARE IN TOTAL VOTING RIGHTS
18	Koelner Kazakhstan Ltd	Kazakhstan	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	23.05.2006	70.00%	70.00%
19	Rawlplug Portugal Lda	Portugal	wholesale of construction materials	subsidiary: • first-tier (99% of share capital) • second-tier (1% of share capital)	full consolidation	04.02.2015	100.00%	100.00%
20	Rawl Africa (PTY) Ltd	Republic of South Africa	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	20.02.2015	100.00%	100.00%
21	Rawlplug Singapore Pte. Ltd.	Singapore	wholesale of construction materials	first-tier subsidiary	full consolidation	06.01.2017	100.00%	100.00%
22	Rawlplug Shanghai Trading Ltd	People’s Republic of China	wholesale of construction materials	first-tier subsidiary	full consolidation	13.04.2017	100.00%	100.00%
23	Rawlplug Inc.	United States of America	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	26.05.2017	100.00%	100.00%
24	Rawlplug Products and Services India Private Ltd	Republic of India	technical support for distributors	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	06.03.2018	100.00%	100.00%
25	Rawlplug Italy S.R.L.	Italy	wholesale of construction materials	first-tier subsidiary	full consolidation	06.11.2019	100.00%	100.00%
26	Rawlplug Vietnam Company Ltd	Vietnam	manufacturing and wholesale of construction materials	first-tier subsidiary	full consolidation	09.10.2020	100.00%	100.00%
27	JN192 Sp. z o.o.	Poland	execution of construction projects related to building construction	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	06.10.2020	100.00%	100.00%
28	JN192 Sp. z o. o. sp.k.	Poland	real estate development activities	subsidiary: • first-tier (99.99% of share capital) • second-tier (0.01% of share capital)	not subject to consolidation in accordance with IAS 1, paragraph 31	21.10.2020	100.00 %	100.00%
29	Rawlplug Australia Pty Ltd	Australia	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	24.03.2021	100.00%	100.00%
30	Rawlplug 5PL sp. z o.o.	Poland	distribution center	first-tier subsidiary	full consolidation	27.04.2021	100.00%	100.00%
31	Rawlplug Turkey İnşaat Malzemeleri Limited Şirketi	Turkey	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	15.03.2022	100.00%	100.00%

LIST OF SUBSIDIARIES WITHIN THE RAWLPLUG S.A. GROUP AS AT 31 DECEMBER 2025 – CONTINUED

	NAME OF THE ENTITY	REGISTERED OFFICE	SCOPE OF ACTIVITIES	NATURE OF RELATIONSHIP	CONSOLIDATION METHOD OR INDICATION THAT THE ENTITY IS NOT CONSOLIDATED	DATE OF OBTAINING CONTROL / JOINT CONTROL / SIGNIFICANT INFLUENCE	% OF SHARE CAPITAL HELD	SHARE IN TOTAL VOTING RIGHTS
32	Rawlplug Energia Odnawialna Sp. z o.o.	Poland	generation of electricity from renewable energy sources	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	11.04.2022	100.00%	100.00%
33	Rawlplug Inwestycje Sp. z o.o.	Poland	construction activities	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	30.06.2022	100.00%	100.00%
34	Rawlplug España S.L.	Spain	wholesale of construction materials	subsidiary: • first-tier (95% of share capital) • second-tier (5% of share capital)	not subject to consolidation in accordance with IAS 1, paragraph 31	07.11.2023	100.00%	100.00%
35	Rawlplug California Inc.	United States of America	wholesale of construction materials	first-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	05.03.2025	51.00%	51.00%
36	Herco Ireland Ltd	Ireland	warehousing and storage of goods	second-tier subsidiary	not subject to consolidation in accordance with IAS 1, paragraph 31	10.10.2025	25.00%	25.00%

** In accordance with the legal requirements of the United Arab Emirates, 51% of the shares are formally registered in the name of a local partner (nominee shareholder); however, the parent company retains full ownership and control rights (beneficial ownership).*

Changes in the Organization

On 1 January 2025, the Group included Rawlplug 5PL Sp. z o.o. (100% shareholding) in consolidation. The company had previously been part of the Group but was not consolidated.
This company operates as a Distribution Center, the launch of which enabled a change in the business mode–distribution is now carried out from Kożuchów instead of Wrocław.
Comparative data have not been restated due to the immateriality of this item for the consolidated financial statements.

On 3 February 2025, an application was submitted to the National Court Register (KRS) to increase the share capital of Rawlplug Energia Odnawialna Sp. z o.o. from PLN 100 thousand to PLN 600 thousand. The shareholding structure remained unchanged–Rawlplug S.A. holds 100% of the shares.

On 17 February 2025, the share capital of Rawlplug 5PL Sp. z o.o. was increased from PLN 150 thousand to PLN 5,000 thousand. The shareholding structure remained unchanged–Rawlplug S.A. holds 100% of the shares.

On 5 March 2025, Rawlplug S.A. acquired 51% of the shares in Rawlplug California Inc., with a value of PLN 2 thousand.

On 14 April 2025, Rawlplug Ireland (Export) Limited was liquidated.

On 29 July 2025, Rawlplug Dystrybucja Sp. z o.o. was liquidated.

On 10 October 2025, Rawlplug Ireland Ltd acquired 25% of the shares in Herco Ireland Ltd.

Shareholding Structure of the Issuer

SHAREHOLDING

Rawlplug S.A. is the parent company of the Rawlplug Group. The company's headquarters are located in Wrocław, at 6 Kwidzyńska Street. Other Rawlplug entities are located worldwide.

The Company's core business includes the design, manufacture, and sale of construction fixings, power tools, hand tools, and standard fasteners.

The origins of the Company date back to 1982. In 1999, under the name Koelner S.A., it took over the entire domestic sales and production of the enterprise Tworzywa Sztuczne – Krystyna Koelner. The dynamic growth of the Polish company led to its debut on the Warsaw Stock Exchange in 2004. A year later, Koelner S.A. acquired the British manufacturing company Rawlplug Ltd. The acquisition of a leader in the UK fixing systems market led to the rebranding of the Company to Rawlplug S.A. in 2013.

On 28 June 2013, by decision of the District Court for Wrocław-Fabryczna in Wrocław, 6th Commercial Division, the Company's name was changed from KOELNER S.A. to Rawlplug S.A., in accordance with the resolution adopted on 21 June 2013 by the General Meeting of Shareholders. Since 2004, Rawlplug S.A. has been listed on the Warsaw Stock Exchange under the ticker symbol RWL.

According to the information held by the Company, the shareholding structure of Rawlplug S.A., including shareholders holding at least 5% of the total voting rights, is presented in the table below.

SHAREHOLDING STRUCTURE AS AT THE DATE OF PUBLICATION OF THE REPORT

	AMICUS POLINIAE SP. Z O.O.	RADOSŁAW KOELNER	PKO BP BANKOWY PTE S.A.	NATIONALE NEDERLANDEN PTE S.A.	OTHERS
Number of shares held Number of shares = Number of votes at the Annual General Meeting	17,453,750	3,189,371	2,933,639	2,842,138	4,640,503
Percentage share [%] Percentage share in the share capital = Percentage share in the number of votes at the Annual General Meeting	56.19 %	10.27%	9.45%	9.15%	14.94%

SHARES HELD BY MEMBERS OF THE GOVERNING BODIES OF THE PARENT COMPANY

In the period from the publication of the 2024 report to the date of publication of this report, the shareholding has not changed and is as follows:

SHAREHOLDINGS IN RAWLPLUG S.A. HELD BY MEMBERS OF THE COMPANY'S GOVERNING BODIES

MANAGEMENT PERSONNEL	NUMBER OF SHARES
Radosław Koelner	3,189,371
Marek Mokot	0
Piotr Kopydłowski	29,344
Przemysław Tkaczyk	0
SUPERVISORY PERSONNEL	
Osman Kosmalski	1
Tomasz Mogilski	100,000
Włodzimierz Frankowicz	0
Małgorzata Kloka	0
Janusz Pajka	0
Anna Piotrowska-Kus	2,000
Zbigniew Stabiszewski	0

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

Business Model of the Rawlplug Group

The business model of the Rawlplug Group focuses on the design, manufacturing, and global distribution of advanced fixing systems and tools for the construction and industrial sectors. The Group develops an integrated industrial and commercial model in which in-house production, technological development, and an international sales network play a key role.

The Group's business model is based on several complementary pillars:

- business segments,
- sales channels and market presence,
- foundations of the business platform.

1. Business segments

Rawlplug's offering includes four main areas:

- Construction fixing systems
  Mechanical and chemical anchors, fasteners, fixing systems for concrete, steel, wood, and façades–products with a high level of technical certification.
- Fasteners and standard fastener components
  Products for both construction and industrial applications (including automotive and heavy industry).
- Power tools and hand tools
  Tools supporting the application of fixing systems as well as professional installation work.
- Construction chemicals and specialized systems
  Foams, resins, sealing systems, and solutions with enhanced technological performance.

2. Sales channels and market presence

The Rawlplug model is based on an integrated international sales system through:

- Global presence – sales in over 100 countries via subsidiaries and distribution partners
- Wholesale networks and specialist distributors
- Modern retail channel (DIY and construction retail chains)
- Project-based sales (infrastructure and industrial investments)
- Developing digital channels and sales support systems (CRM, technical configurators)

The Group operates globally, with key markets including Europe, the Middle East, Asia, Africa, and Australia. Sales combine local presence, centralized technological support, and unified brand standards. One of the key distinguishing features of the Rawlplug model is a high level of vertical integration. The Group has its own production facilities in Poland and abroad, research and development centers, and testing infrastructure. It also manages in-house product design and development (R&D), tooling and molds, quality control, international certification, and supply chain management. This enables Rawlplug to control quality, costs, production flexibility, and the time required to implement new solutions.

3. Foundations of the business platform

The Rawlplug model is based on several key foundations:

- Product and innovation (R&D)
  Development of proprietary technologies, certification in accordance with European and international standards. Investments in automation and digital production management, as well as the development of high-margin products.
- Supply chain
  Raw material consolidation, optimization of inventory networks, reduction of excess stock, and a sustainable value chain.
- Technology and digitalization
  Development of ERP, CRM, and PIM systems, automation of production processes, use of analytical tools, and digital customer support (technical documentation, calculators).

OUER BRANDS

RAWLPLUG

Established in 1919. Within the Group's portfolio, the Rawlplug brand is the most highly positioned and globally recognized, serving as a synonym for fixing systems. In addition to fixings, the product portfolio includes fasteners as well as top-class, modern, and technologically advanced power tools–making Rawlplug the only supplier worldwide offering products for every sector of the construction industry. The foundation of the Company's development is innovation, based on high-budget, specialized research conducted in its own centers located across Europe.

RAWLPLUG Łańcucka Fabryka Śrub

A manufacturer of special fasteners for the premium automotive sector and industry. Produces world-class special fasteners and standard LF brand products using cold forging technology. Available through independent distribution, offering a wide range of dimensions and various protective coating options. Manufactured for brands such as BMW, VW, JLR, Porsche, and Bugatti.

KOELNER

The brand was established in 1982 and holds a very strong position in the Polish market as well as in Central European markets. Its offering primarily includes construction fixings and fasteners. Its distinctive feature is the combination of very good technical performance, attractive design, and competitive pricing. Its customers include the DIY sector as well as construction investors of various scales.

MODECO EXPERT

The brand was established in 1991 and has undergone a series of transformations since then, continuously refining its product offering. Its distinguishing features are high quality, reliability, and affordability. Its portfolio includes eight product categories (basic tools, power tools, power tool accessories, measuring tools, cutting tools, fastening tools, mechanical tools, and automotive products), dedicated to various segments of construction work.

OUR HERITAGE

John Joseph Rawlings. Entrepreneur. Visionary. Inventor. The first expansion plug in the world, patented by him, revolutionized the construction industry and became permanently embedded in its history. This breakthrough also marked the beginning of a new story–the story of a brand that today draws its strength from the combination of past heritage, present achievements, and a vision for the future. A story that all of us continue to shape today.

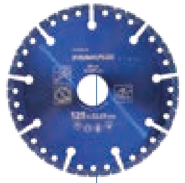
When John Joseph Rawlings founded the Rawlplug brand in 1919, he dreamed of making it the first-choice brand worldwide. He could not have imagined that over 100 years later, our portfolio of projects would include Wembley Stadium in London, Cape Town Stadium, the Yas Marina Formula 1 Circuit, the Burj Khalifa in Dubai, the Olympic Park in Sochi, or the Grand Egyptian Museum in Giza. Nor could he have foreseen that Rawlplug DIN 7984 screws would be part of the Curiosity rover, used in the exploration of Mars as part of the Mars Science Laboratory mission.

He could not have imagined that our production facilities would supply products daily to more than 70 countries worldwide. And yet we continue–consistently–to realize his vision by creating an offering that proves Rawlplug understands its customers. Rawlplug is present alongside them every day. It communicates, supports, shares knowledge and experience. It delivers professional products, specialized services, and innovative training–four pillars of an offering that meets even the most ambitious challenges of professionals.

For over 100 years, Rawlplug has been a global manufacturer of fixing systems, fasteners, and tools. For over a century, it has shaped the business landscape, influenced technology, set quality standards, and defined the directions followed by the industry.

Although much has changed in the construction sector since 1919, innovation based on continuous evolution remains the foundation of our development. An evolution that drives technological progress and improves reliability. An evolution that makes Rawlplug today an expert.

RAWLPLUG'S HISTORY



1887 RAWLINGS BROTHERS is established in Glasgow as a construction company founded by the Rawlings brothers

1911 RAWLPLUG. Invention of the world's first wall plug

1919 COMPANY RENAMED TO THE RAWLPLUG COMPANY LTD

1926 RAWLNUT. Vibration-resistant anchors

1930 RAWLHAMMER. Invention of the world's first rotary hammer drill

1934 RAWLBOLT®. Invention of the world's first ever mechanical anchor

1948 RAWLANCHOR. Invention of the world's first plasterboard fixing

1982 KOELNER, leader in construction fixings in Central and Eastern Europe, established

2005 Rawlplug becomes part of Koelner, marking the beginning of the RAWLPLUG GROUP

2009 Technologically advanced HPT & XPT anchors

2011 BONDED ANCHORS for the most demanding applications

2012 DIN 7984 bolts land on Mars

2013 R-TFIX facade fixings for energy-efficient construction

2019 CELEBRATIONS OF THE RAWLPLUG BRAND'S 100 YEARS

2020 18V CORDLESS power tools

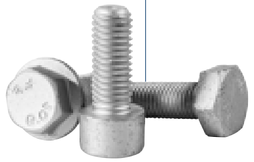
2021 TIMBER UNO First eco-friendly plug made of 70% wood

2022 DIAMOND technology

2023 CORDED power tools

2024 INNOVATIVE concrete screw R-HLX

2025 BATTERY18 V concrete and steel naile



Context and Key Assumptions of the Sustainability Strategy

The Rawlplug Group's activities in the area of sustainability are shaped by international and European directions of economic transformation, existing and emerging legal regulations, as well as growing market and stakeholder expectations. The strategy takes into account the assumptions of the Paris Agreement, the European Green Deal, the "Fit for 55" package, ESG reporting guidelines (including CSRD and ESRS), and the development directions of the circular economy.

The Rawlplug Sustainability Strategy is implemented consistently across all operational segments and geographical markets in which the Group operates. It covers manufacturing activities, the supply chain, as well as sales and logistics processes. Particular emphasis is placed on the development of durable and safe fixing systems, optimization of resource consumption, reduction of emissions, and responsible lifecycle management of products.

CUSTOMER

Safety and technical value

We provide customers with comprehensive, certified fixing systems that meet the highest safety and quality standards. We ensure transparent technical and environmental information, offer design support, and deliver solutions tailored to the specific requirements of each project, building long-term relationships based on trust and expert knowledge.

PRODUCT

Durability and responsible lifecycle

We design and develop solutions with high durability, material efficiency, and an optimized lifecycle. We implement technological innovations, reduce raw material consumption, and develop products that support sustainable construction and the circular economy.

ENVIRONMENT

Low emissions and resource efficiency

We systematically reduce greenhouse gas emissions, energy consumption, and environmental impact across the entire value chain–from raw material sourcing, through production and logistics, to product use.

EMPLOYEES

Safety and competency development

We create a work environment based on safety, responsibility, and equal opportunities. We strive to eliminate accidents and invest in the development of technical and managerial competencies of our teams.

SUPPLY CHAIN AND SOCIETY

Transparency and responsible partnership

We require our suppliers to comply with the Supplier Code of Conduct, the Code of Ethics, and ESG standards. We assess our partners and build a responsible, transparent supply chain that supports the Group's stable development.

Objectives, Actions and Results of the Rawlplug Group

The Rawlplug Sustainability Strategy, which forms an integral part of the business strategy, is based on a customer-centric approach focused on customer needs.

The Company's activities support the achievement of its mission "to deliver modern solutions you can always rely on", as well as its vision of building a global first-choice brand and achieving NET ZERO by 2050.

ESG IN ESRS	ESRS TOPIC	ACTION AT RAWLPLUG	TARGET	RESULT IN 2025	SHORT-, MEDIUM-, AND LONG-TERM PERSPECTIVE	OWN OPERATIONS UPSTREAM, DOWNSTREAM
E - ENVIRONMENT STANDARDS						
ESRS E1	Climate Change	Monitoring and reporting of greenhouse gas (GHG) emissions across three scopes: • direct emissions (Scope 1), • indirect emissions from purchased energy (Scope 2), • other indirect emissions across the value chain (Scope 3), in order to develop and implement an effective emissions reduction strategy.	Reduction of greenhouse gas emissions by 12% by 2030 compared to the 2025 baseline year, with partial reductions achieved each subsequent year.	The year 2025 has been adopted as the baseline due to the accuracy of available data.	Medium-term action with a long-term perspective	Own operations Upstream Downstream
ESRS E1	Climate Change	Increasing the share of renewable energy in total energy consumption through investments in photovoltaic installations.	Increasing the share of renewable energy in total energy consumption to 15% by 2030.	Share of renewable energy in total energy consumption (annual): 20.48% Amount of energy generated from photovoltaic panels (MWh): 14,357.59	Medium-term action	Own operations

ESG IN ESRS	ESRS TOPIC	ACTION AT RAWLPLUG	TARGET	RESULT IN 2025	SHORT-, MEDIUM-, AND LONG-TERM PERSPECTIVE	OWN OPERATIONS UPSTREAM, DOWNSTREAM
ESRS E2	Pollution	Preventing uncontrolled leaks of chemical substances and soil contamination.	Zero incidents related to chemical leaks causing soil contamination. Complete elimination of hazardous substances in chemical anchors by 2025.	Number of incidents related to chemical leaks: 5 Number of incidents causing soil contamination: 0 Percentage reduction of hazardous substances in chemical anchors: 100%	Long-term action	Own operations Upstream Downstream
ESRS E2	Pollution	Development of innovative products in line with the “green chemistry” concept, involving the creation of a new generation of chemical anchors without the use of hazardous substances classified with GHS pictograms indicating high environmental harm.	Development of a chemical product formulation that does not require GHS pictogram labeling (GHS-02, GHS-05, GHS-07, GHS-09) by eliminating or reducing hazardous substances and excluding compounds with severe hazard statements (H-phrases).	Final formulation: no Concept of a new curing method: yes	Long-term action	Own operations Upstream Downstream
ESRS E3	Water and marine resources	Effective water resource management through continuous monitoring of water consumption and efficient wastewater treatment, with a focus on reducing pollution.	Reduction of water consumption per unit of production by 10% by 2030 compared to the 2025 baseline year. Increasing employee awareness of water consumption reduction through a campaign targeted at production units in 2025. Implementation of advanced water consumption monitoring systems for each process by 2030.	Percentage reduction in water consumption per unit of production: 2025 was adopted as the baseline year due to data accuracy Awareness campaign conducted among all employees Number of implemented monitoring systems: 0	Long-term action	Own operations
ESRS E4	Biodiversity and ecosystems	Monitoring the impact of operations on biodiversity through cooperation with environmental organizations, employee education on the importance of biodiversity protection, and implementation of measures aimed at protecting ecosystems.	Assessment of the impact of operations on biodiversity and ecosystems through seasonal monitoring of areas affected by the Company’s activities by 2035.	Number of monitoring reports completed: 1	Medium-term action	Own operations Upstream

ESG IN ESRS	ESRS TOPIC	ACTION AT RAWLPLUG	TARGET	RESULT IN 2025	SHORT-, MEDIUM-, AND LONG-TERM PERSPECTIVE	OWN OPERATIONS UPSTREAM, DOWNSTREAM
ESRS E5	Circular economy	Commitment to sustainable management of natural resources by qualifying suppliers of raw materials and components who meet defined sustainability criteria.	Verification of all qualified customers/ suppliers (depending on intended meaning) against sustainability criteria for resource management by 2030.	Percentage of qualified suppliers meeting sustainable resource management criteria: 100%	Long-term action	Own operations Upstream
ESRS E5	Resource use and circular economy (CE)	Striving to minimize waste generation and increase recycling and recovery rates through the implementation of technologies and processes that reduce waste and promote material reuse.	Increasing the share of waste directed to recovery, recycling, or reuse to 85% by 2029 compared to the 2024 baseline year. Increasing employee awareness of proper waste management through an educational campaign targeted at production units in 2025.	Percentage of waste directed to recovery, recycling, or reuse: 99.65% Awareness campaign conducted among all employees	Long-term action	Own operations Upstream
ESRS E5	Resource use and circular economy (CE)	Incorporating circular economy (CE) principles into the design process by minimizing resource consumption, extending product lifecycles, and enabling reuse, recovery, or recycling.	Reducing waste generated in the production process per unit of output by 10% by 2030 compared to the 2025 baseline year.	2025 was adopted as the baseline year due to data accuracy	Long-term action	Own operations Upstream
ESRS E5	Resource use and circular economy (CE)	Obtaining Environmental Product Declarations (EPDs) for the main product portfolio of the Rawlplug Group.	Obtaining Environmental Product Declarations (EPDs) for the main product portfolio by 2030.	Number of EPDs obtained: 7	Medium-term action	Own operations Upstream

ESG IN ESRS	ESRS TOPIC	ACTION AT RAWLPLUG	TARGET	RESULT IN 2025	SHORT-, MEDIUM-, AND LONG-TERM PERSPECTIVE	OWN OPERATIONS UPSTREAM, DOWNSTREAM
S – SOCIAL STANDARDS						
ESRS S1	Own workforce	Promotion of the principle of freedom of association.	Respect for freedom of association, and building open, transparent, and stable relationships between the employer and employees.	Currently, two trade unions operate within the Company: NSZZ "Solidarity" at the Łańcut Screw Factory – 52 members Inter-Company Trade Union Organization of the Electromechanical Industry at the Łańcut Screw Factory – 94 members	Long-term action	Own operations
ESRS S1	Own workforce	Commitment to ensuring the safest and most comfortable working conditions. Within the Group, we strive to provide safe and ergonomic workplaces. Occupational Health and Safety (OHS) Inspectors and the OHS Department continuously monitor and ensure compliance with applicable standards, conducting regular workplace inspections. The OHS management system is regularly reviewed and updated to ensure its effectiveness. In addition, all Rawlplug employees undergo mandatory OHS training in accordance with legal requirements, ensuring adequate knowledge and preparation to work safely.	Protection of employee health and safety–minimizing the risk of accidents and occupational diseases.	Lost Time Injury Frequency Rate (LTI / frequency): Wrocław – 3.43 Łańcut – 5.84 Kożuchów – 6.85 Thailand – 32.26 (high – small population) Vietnam – 15.08 Occupational disease rate: 0 cases Days of incapacity for work (LTI – actual impact): 151 days	Short-term actions with a long-term perspective	Own operations
ESRS S2	Workers in the value chain	Ensuring appropriate labor standards at every stage of the value chain, including the activities of suppliers, subcontractors, and business partners. The Company follows a policy based on ethical values and compliance with legal regulations and international labor standards. In particular, Rawlplug monitors and requires partners to meet criteria related to employment safety, working time, adequate remuneration, and the prevention of child labor and forced labor. The Group has implemented the Code of Ethics for Employees and Business Partners, the Supplier Code of Conduct, the Due Diligence Policy, the Whistleblower Protection Policy, as well as Minimum Safeguards.	Establishment of a responsible, transparent, and sustainable cooperation system across the entire value chain, supporting the development of the Company, its partners, and the society and environment in which they operate.	Total audits in 2025: 23 Rawlplug S.A. production sites: 6 Key suppliers: 17 Number of identified violations and implemented corrective actions: 0 In 2025, 0 cases were identified – all audits were completed with positive results.	Short-term actions with a long-term perspective	Own operations

ESG IN ESRS	ESRS TOPIC	ACTION AT RAWLPLUG	TARGET	RESULT IN 2025	SHORT-, MEDIUM-, AND LONG-TERM PERSPECTIVE	OWN OPERATIONS UPSTREAM, DOWNSTREAM
ESRS S3	Affected Communities	Commitment to a responsible approach towards communities that may be impacted by the Company's activities. The Company follows the principles of sustainable development, encompassing a wide range of initiatives for local communities and business partners. It supports infrastructure, educational, and social projects that improve the quality of life in local communities, particularly in areas where production and logistics operations are located. The Company invests in training and educational programs for employees and their families, supporting the development of competencies within local communities. Rawlplug is well known for its social engagement–supporting regional initiatives, partnering with professional and amateur sports clubs, and cooperating with universities and research institutes.	Promotion of sustainable social development	Value of financial resources allocated to CSR activities: PLN 2,833,116.29 in 2025 Number of partnerships with local organizations, universities, and research institutes: at least 10 active partnerships in 2025, including: cooperation with universities and research institutes support for professional sports clubs and amateur teams patronage of local events	Medium-term and long-term action	Own operations Downstream
G - GOVERNANCE STANDARDS						
ESRS G1	Conduct of business activities	Rawlplug S.A. builds its corporate culture on an ethical approach to business, transparency, trust, and cooperation among all stakeholders. The Company promotes values such as integrity, respect, and responsibility, which permeate all its operational and strategic activities. This corporate culture supports employee development, teamwork, and the creation of sustainable solutions in the construction industry.	Zwiększenie zaufania, współpracy.	Number of reported ethics violations: 1 Number of ethics training sessions: 1 training cycle Update of the Code of Ethics: yes	Medium-term and long-term action	Own operations Upstream Downstream
ESRS G1	Conduct of business activities	Rawlplug S.A. has implemented a formal whistleblower protection procedure that enables the reporting of any irregularities, misconduct, or actions inconsistent with applicable laws or ethical standards. This procedure ensures full confidentiality of reports and protects whistleblowers from retaliation, discrimination, or other negative consequences resulting from the disclosure of violations. This approach strengthens transparency within the Company and enables the rapid mitigation of risks, supporting high ethical standards while forming a foundation for the protection of human rights and the prevention of discrimination.	Strengthening trust and cooperation Protection of human rights and prevention of discrimination	Number of reports received through the whistleblowing system: 1 Number of reports confirmed as valid: 1 Implementation of an anonymous online reporting form: yes	Medium-term and long-term action	Own operations Upstream Downstream

ESG IN ESRS	ESRS TOPIC	ACTION AT RAWLPLUG	TARGET	RESULT IN 2025	SHORT-, MEDIUM-, AND LONG-TERM PERSPECTIVE	OWN OPERATIONS UPSTREAM, DOWNSTREAM
ESRS G1	Conduct of business activities	The good name and reputation of the Group and the Company are the result of the conduct, dedication, integrity, and competence of its employees and business partners. RAWLPLUG is an innovative Group characterized by high organizational standards and social responsibility. The “Code of Ethics” and the “Supplier Code” implemented by the Group are intended to formalize the applicable principles and rules of conduct for our employees and business partners, contributing to increased mutual trust. We implement an educational program for employees and business partners focused on ethical conduct, aimed at ensuring a full understanding of the values guiding our business activities, such as: • compliance with the law and fair conduct, • adherence to confidentiality principles and protection of sensitive information, • trading in company shares, • acceptance of gifts and favors, • use of company funds or other resources, • interaction with the media.	Building long-term cooperation	Update of the Code of Ethics / Sustainable Procurement Policy: yes Number of violations of the Code of Ethics: 0	Long-term action	Own operations Upstream Downstream
ESRS G1	Conduct of business activities	The organization actively works to prevent and detect cases of corruption and bribery, placing particular emphasis on building a culture of ethics and transparency. The Company has implemented mechanisms to identify potential corruption risks and conducts regular training for employees to increase their awareness of responsible practices. Additionally, Rawlplug monitors its operations and processes to detect any irregularities, ensuring compliance with the highest legal and ethical standards.	Preventing and detecting violations	Anti-corruption training conducted for employees: 0 Number of incidents involving suspected corruption: 4 Number of confirmed anti-corruption violations: 0	Medium-term and long-term action	Own operations Upstream Downstream

TIME HORIZON

2025–2026	2026–2030	2030–2050
SHORT-TERM ACTIONS	MEDIUM-TERM ACTIONS	LONG-TERM ACTIONS
They last from several months up to one year. These are initiatives aimed at quickly achieving specific objectives and delivering immediate results.	They cover a period of 1 to 5 years. These initiatives are more complex and require more time to implement and deliver visible results.	They extend beyond 5 years. These are strategic initiatives aimed at delivering lasting change and long-term benefits for the environment, society, and the economy.

APPROACH TO ACHIEVING OBJECTIVES

The achievement of the above objectives is based on Rawlplug's three strategic pillars:

- Innovation
- Expansion
- Internal efficiency

The sustainability report reflects the activities undertaken in these areas and confirms the Group's consistent transformation of its business model towards more sustainable and responsible development.

The Group plans to further develop its ESG metrics system and gradually integrate it into the strategic management framework, including linking selected KPIs with incentive systems for the management team.

10. Interests and views of stakeholders

SBM-2

Key Stakeholders and the Rawlplug Group Value Chain

The Rawlplug Group's value chain covers all key stages of its operations–from raw material sourcing, through processing and manufacturing, to product use and end-of-life management. The value chain analysis has been conducted using a staged approach (upstream – own operations – downstream) and includes the identification of related ESG impacts, risks, and opportunities.

UPSTREAM

The upstream stage includes activities carried out by suppliers at earlier levels of the supply chain (Tier 4–Tier 1), forming the foundation for the Group's operational activities.

At the Tier 4 level, the Group depends on suppliers of primary raw materials such as crude oil, natural gas, coking coal, iron ore, and wood, as well as energy resources, including renewable energy. At subsequent stages (Tier 3 and Tier 2), these raw materials are processed through activities such as refining, steam cracking, rolling, or forming, resulting in materials used in production.

At Tier 2 and Tier 1 levels, key roles are played by suppliers of materials, particularly steel and plastics (including polyamide, polypropylene, and resins), as well as packaging components such as paper, cardboard, films, and adhesives. The final stage of upstream includes suppliers delivering finished components and products, often long-term partners of the Group from Europe and Asia.

An important element of this stage is also logistics and transport, including the delivery of raw materials and components to the Group's production plants and distribution centers.

OWN OPERATIONS

The key operational processes of the Rawlplug Group primarily include manufacturing activities carried out in specialized facilities across various geographical locations. The production process involves the manufacturing of fasteners and other construction products using steel and plastics, including mechanical processing, heat treatment, forming, assembly, and packaging. Production is the central element of the Group's value chain and is closely linked to quality control, efficient resource use, and environmental impact management.

Complementing manufacturing are product design and development processes, research and development (R&D) activities, and procurement and supplier relationship management. Quality control and ensuring compliance with standards and regulatory requirements also play a significant role.

The Group also carries out marketing and sales activities, including the development of sales strategies and customer service within a B2B model. Operational processes further include the management of internal and external logistics, including distribution centers, transport planning, and coordination of goods flows.

After-sales service is also an integral part of operations, covering complaint handling, returns, and warranty services.

DOWNSTREAM

The downstream stage includes activities related to product use by customers and the management of product lifecycle after use.

During the use phase, the Group's products are applied in accordance with their intended purpose in the construction sector. A key element of this stage is customer education on proper installation and use, which affects product durability and safety. The Group also supports initiatives aimed at extending product lifecycles, including repairs and reuse.

The final stage of the lifecycle includes activities aimed at minimizing environmental impact and ensuring efficient resource use. This includes product reuse, material recycling, waste management, and circular economy initiatives.

Downstream logistics include, among others, transport related to returns, complaints, and waste handling.

UPSTREAM				OWN OPERATIONS		DOWNSTREAM	
Tier 4 Raw material processing	Tier 3 Raw material processing	Tier 2 Material production	Tier 1 Product manufacturing	Operational processes	Support processes	Use phase	End-of-life
Suppliers of primary raw materials used in the production of goods. Primary raw materials: • crude oil, • natural gas, • coking coal, • iron ore, • wood. Energy resources: • natural gas, • crude oil, • coal, • renewable energy.	Suppliers processing raw materials (conversion, steam cracking, refining, wood processing).	Suppliers producing steel and plastics (rolling, casting, forming). Raw materials for the production of fixings (polyamide, polypropylene, resin, rolled steel). Raw materials for packaging production (paper, cardboard, film, adhesives, others).	Suppliers producing finished products (including long-term partners from Europe and Asia).	• Product design and development Procurement and purchasing management • Research and development (R&D) Quality control and standards compliance • Marketing and promotional activities • Sales strategy and transaction execution • Distribution center management • Logistics planning and coordination • Organizational and business process management • Internal communication • Investor and stakeholder relations • Legal support and regulatory compliance • IT support and systems development • B2B sales and after-sales service: - complaint and returns management - warranty provision	• Strategic management • Administration and organization • Human resources management (HR) • Occupational health and safety (OHS) • Environmental protection • Training programs and competency development • Financial planning and management • Accounting and settlements • Controlling and financial analysis	• The stage in which the product is used by the customer in accordance with its intended purpose. • It includes: - operation/use, - customer education on proper installation and appropriate use, - potential extension of product lifespan through repairs and reuse.	• Activities aimed at minimizing environmental impact and maximizing resource efficiency. • It includes: - reuse opportunities through repair of power tools, refurbishment, and redistribution to other users; - material recycling; - waste management; - circular economy initiatives.
LOGISTICS AND TRANSPORT							
Activities covering the transport of raw materials, components, and finished goods				Activities including storage, transport, and deliveries Delivery of purchased products carried out by external operators (courier and postal companies)		Transport related to the end-of-life phase of products, including returns (complaints) and waste disposal	

IDENTIFICATION OF KEY STAKEHOLDERS

As part of its sustainability management process, the Rawlplug Group conducted a systematic identification and assessment of key stakeholders, taking into account both their impact on the Group's operations and the Group's impact on individual stakeholder groups.

This process was carried out using a two-way approach, in line with the principle of double materiality. Two dimensions were assessed:

- the impact of stakeholders on the Rawlplug Group–understood as the stakeholder's ability to influence operational activities, financial performance, regulatory compliance, and reputation,
- the impact of the Rawlplug Group on stakeholders–understood as the significance of the Group's activities for a given stakeholder group, including economic, environmental, and social impacts.

The assessment was conducted using a three-level scale:

- high impact (3 – critical): direct and significant impact on business continuity or key operational areas,
- medium impact (2 – significant): notable indirect or sectoral impact, with potential for escalation,
- low impact (1 – limited): marginal or incidental impact.

For each stakeholder group, a combined score was determined as the maximum of values A and B, allowing for the identification of stakeholders of the highest strategic importance.

SCOPE OF ANALYSIS AND APPROACH

The analysis covered the entire Rawlplug Group value chain, divided into:

- upstream – including suppliers of raw materials, services, energy, and operational partners,
- own operations – including key organizational functions (e.g. production, logistics, quality, HR, OHS, finance),
- downstream – including distributors, customers, end users, and stakeholders from the market and social environment.

RESULTS OF IDENTIFICATION

As a result of the analysis, the following key stakeholder groups were identified:

3
HIGH IMPACT

Stakeholders of critical importance

The groups with the highest level of materiality include:

- employees – due to their direct impact on operational continuity, process quality, and workplace safety,
- customers – as the main source of revenue and a key factor determining market position,
- suppliers of raw materials and semi-finished products – ensuring production continuity and influencing costs and product quality,
- utility and energy suppliers – essential for the operation of production processes and having a significant impact on costs and environmental footprint.

2
MEDIUM IMPACT

Stakeholders of significant importance

The broad group of stakeholders of significant importance includes:

- service providers, subcontractors, and business partners,
- financial institutions as well as shareholders and investors,
- regulatory authorities and certification bodies,
- distributors and end users,
- local communities,
- media and public opinion,
- industry organizations, non-governmental organizations, and scientific institutions,
- entities involved in waste management and recovery.

These groups influence the Group's activities in an indirect or sectoral manner; however, their importance may increase depending on the regulatory, market, or reputational context.

1
LOW IMPACT

Stakeholders of limited importance

Stakeholders with limited impact include competitors, both in the upstream and downstream areas, whose influence is primarily indirect and market-driven.

CONCLUSIONS

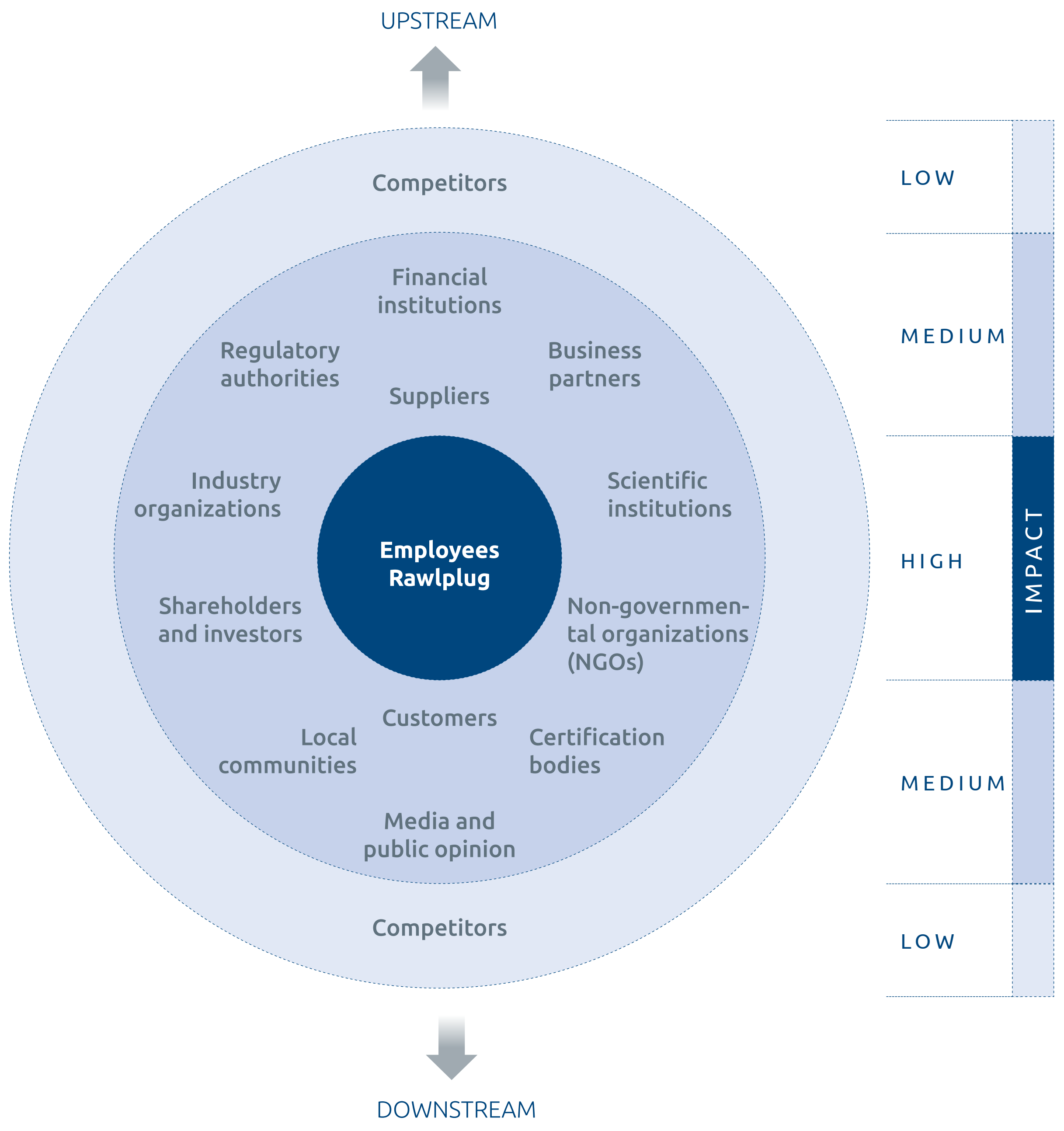
The stakeholder identification and assessment process confirmed that the Rawlplug Group's operations are strongly embedded in a complex ecosystem of relationships, encompassing both supply chain participants and a wide range of market, social, and institutional stakeholders. Relationships of a direct and operational nature are of key importance–particularly with employees, customers, and suppliers of raw materials and energy–as they most significantly determine business continuity, operational efficiency, and the ability to generate financial results.

At the same time, the analysis showed that stakeholders with indirect influence also play an important role, with their impact manifested through the regulatory environment, access to financing, market standards, and the Group's reputation. Within this group, financial institutions, regulatory authorities, certification bodies, as well as media, industry organizations, and social organizations are of particular importance. Although their influence is not always direct, it may intensify under certain conditions, shaping both risks and development opportunities.

The two-way assessment of relationships also made it possible to identify areas where the Rawlplug Group has a significant impact on stakeholders, particularly in terms of economic impact, working conditions, product quality and safety, and environmental impact. This highlights the Group's responsibility not only for its own performance but also for shaping practices across the entire value chain.

The results of the analysis form the foundation for further stages of sustainability management, including the identification of material topics, prioritization of ESG actions, and the design of stakeholder engagement mechanisms.

The adopted approach enables more informed and systematic relationship management, supporting the organization's long-term resilience and its ability to create value for all key stakeholder groups.



11. Description of processes used to identify and assess material impacts, risks, and opportunities

IRO-1

Material impacts, risks and opportunities and their interrelationships with the strategy and business model

SBM 3

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
E	E1	Climate change	Energy Climate change mitigation	Energy efficiency and greenhouse gas emissions	Impact on GHG emissions through significant electricity and fuel consumption in production processes Rawlplug's negative impact on climate change in terms of greenhouse gas (GHG) emissions occurs primarily within the operational activities of the Group's manufacturing companies, due to the energy-intensive nature of technological processes involved in the production of mechanical and chemical anchors, plastic products, and the assembly of power tools. The most significant emission sources include: • operational activities – indirect emissions (Scope 2) resulting from high electricity consumption by production machinery (e.g. injection molding machines, assembly lines, metal processing equipment) in facilities located in Wrocław (plastic fixings production), Thailand (chemical anchors in ampoules), Vietnam (plastic fixings production), and particularly in Łańcut (mechanical anchors production); • direct emissions (Scope 1) – fuel combustion in auxiliary installations and internal transport; • logistics – emissions related to the transport of raw materials (steel, plastic granulates, chemical components) and the distribution of finished products to domestic and international markets. Energy efficiency and greenhouse gas emissions were also clearly identified by both internal and external respondents as the most material environmental issues, confirming their high priority in the materiality assessment. This impact stems directly from Rawlplug's business model, which is based on the industrial production of technical products. It is real and long-term in nature, occurring across short-, medium-, and long-term time horizons.

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
E	E2	Pollution	Soil pollution Water pollution Air pollution Potentially hazardous substances Microplastics	Soil pollution from microplastics and chemical leaks	Impact on the environment through microplastic emissions and the risk of chemical leaks Rawlplug's negative environmental impact in the area of pollution is primarily associated with the production of plastic anchors and chemical anchors, which involve the use of polymer granulates and chemical substances, including synthetic resins. In particular, the impact relates to: • soil and water pollution from microplastics, which may arise during the handling of plastic granulates (unloading, storage, internal transport, injection processes); • risk of chemical leaks, especially resins used in the production of chemical anchors, which in the event of failure could enter the soil and water environment; • air pollutant emissions related to the processing of steel anchors. This impact is real, although limited by the scale of operations and existing environmental control systems. Survey respondents identified this area as material, indicating the need for further reduction of environmental risks. The impact results from the nature of Rawlplug's products and applied technologies and may occur in the short- and medium-term time horizons.
E	E5	Circular economy	Resources inflows, including resource use	Raw material sourcing and use of natural resources	Impact on natural resources through the consumption of primary raw materials (steel, plastics, chemical components) Rawlplug's negative environmental impact in the area of natural resource use arises directly from the Group's manufacturing activities, including the production of mechanical anchors, plastic anchors, chemical anchors, and power tools. This impact primarily relates to: • consumption of steel used in the production of mechanical anchors, the sourcing of which involves intensive use of natural resources, high energy consumption, and GHG emissions at the stages of iron ore extraction, steel production, and transport; • use of plastics, based mainly on crude oil and natural gas, whose processing is associated with significant environmental burdens at the upstream stage (fossil resource extraction, refining, granulate production); • use of chemical components (including synthetic resins) applied in chemical anchors, which are derived from petrochemical resources and require energy-intensive production processes. Rawlplug's impact on natural resources is real and negative, as the use of primary raw materials is an inherent element of the Group's business model and occurs across the entire value chain–from raw material sourcing, through production, to product distribution. This issue has been identified by stakeholders as material (medium priority), confirming the need for continued management of resource consumption and material efficiency. The impact occurs across short-, medium-, and long-term time horizons, and its scale is directly linked to production volume.

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
E	E5	Circular economy	Resources outflows related to products and services Waste	Waste generation and management	Impact on the environment through the generation of production, packaging, and end-of-life waste Rawlplug's negative impact in the area of waste management occurs both within its operational activities and across subsequent stages of the value chain, and is directly linked to the production and distribution of technical products. This impact includes in particular: • production waste, generated during metal processing (steel waste), plastic processing (post-production waste, granulate waste), as well as processes related to the packaging of chemical anchors; • packaging waste, generated during the storage and distribution of products; • end-of-life waste, including used anchors, plastic components, and power tools, which may enter municipal or industrial waste streams. Despite the implementation of measures aimed at reducing waste volumes and increasing segregation and recovery rates, the very generation of waste constitutes a real and negative environmental impact resulting from the nature of Rawlplug's operations. Waste management was assessed as a highly material issue in the stakeholder survey, confirming its importance for both internal and external stakeholders. The impact occurs in the short term, although its environmental consequences may be long-lasting.
S	S1	Own workforce	Occupational health and safety	Occupational health and safety (OHS)	Rawlplug maintains a high standard of safety based on the ISO 45001 system and regular TÜV audits. Risk assessments, workplace reviews, OHS training, and preventive measures–covering ergonomics and workplace signage–are systematically implemented. Safe and ergonomic workstations are ensured, along with ongoing supervision by OHS services, supporting a strong safety culture across the organization. Stakeholders indicate that Rawlplug provides a safe and healthy working environment, high ergonomic standards, and clear safety rules. OHS is perceived as an area that directly affects employee comfort, efficiency, and accident prevention. Continued improvements are expected in training, equipment upgrades, and transparent communication regarding safety principles.
S	S1	Own workforce	Competence development and training	Professional development and training	Rawlplug supports employee development through the Rawlplug Academy, which includes e-learning courses, webinars, in-person training sessions, and practical workshops. The program offers integrated development paths tailored to specific roles. Each department annually plans its training needs, and employees can select training in line with team requirements. Training participation is managed through a dedicated training portal, while the HR department is responsible for the administrative coordination of registrations. After each training session, both the employee and their supervisor are required to complete evaluation surveys assessing training effectiveness, the quality of training providers, and the impact on competency development. Rawlplug also supports employee development through participation in internal projects and initiatives.

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
S	S2	Workers in the value chain	Human rights and due diligence	Human rights in the supply chain	Rawlplug strengthens social responsibility in its supply chain by requiring suppliers to comply with the Code of Ethics, labor standards, non-discrimination principles, and to ensure safe working conditions. The Company conducts verification activities and monitors suppliers with regard to respect for human rights, including the prohibition of forced and child labor, particularly in high-risk countries. Fair treatment of employees, fair compensation, and support for work–life balance are expected, contributing to stability and value creation across the entire supply chain.
S	S1	Own workforce	Well-being and work–life balance	Work-life balance and employee well-being	Rawlplug supports employee well-being through initiatives that promote work–life balance, including flexible working arrangements where possible. The Company also implements health-oriented programs and initiatives aimed at promoting a healthy lifestyle. The organization supports employees' families, for example through Children's Day competitions, where prizes include family trips to destinations such as Energylandia or Legendia. These initiatives are designed to enhance the health, comfort, and overall well-being of employees.
S	S1	Own workforce	Equal treatment and inclusion	Equality, diversity, and inclusion	Rawlplug promotes equality, diversity, and inclusion by ensuring equal opportunities in employment, promotion, and development, applying transparent HR processes, and preventing all forms of discrimination. The Company strives to create a work environment that supports diverse teams and upholds high standards of ethical treatment both within the organization and across the entire value chain. This includes respect for human rights, safety, and decent working conditions for partners. A Code of Ethics is in place within the organization, and every employee is introduced to it at the beginning of their employment. The document goes beyond anti-corruption principles, emphasizing the fundamental importance of diversity, neutrality, and equal treatment. It clearly states that Rawlplug remains neutral with regard to religion, gender, sexual orientation, skin color, ethnic origin, or political views, and that all differences are treated as values enriching the organizational culture. The Company further strengthens ethical standards through the development of policies and mechanisms supporting responsible behavior among employees, managers, and business partners. Rawlplug fosters an environment based on mutual respect and cooperation, supporting team integration, knowledge sharing, and strong relationships through project collaboration and consistent communication processes.
S	S3	Affected communities	Impact of operations on the environment and communities	Impact on local communities	Rawlplug supports the development of local communities by creating jobs and cooperating with local schools, universities, and training centers. The Company is involved in social and educational initiatives, offering internships and traineeships, and supporting activities that enhance competencies and safety in the areas surrounding its production facilities. The organization builds long-term relationships with local stakeholders, strengthening its positive impact on communities, particularly in the areas of employment and education. Rawlplug also develops cooperation with higher education institutions–for example, by enabling employees to benefit from discounted study programs at DSW University of Lower Silesia.
S	S 4	Consumers and end-users	Product safety	Product and user safety	Rawlplug ensures product safety through compliance with technical standards, conducting safety testing, and providing precise user instructions. The Company ensures proper labeling, certifications, and clear communication to customers regarding the correct and safe use of its products. The design, testing, and quality control processes are aimed at minimizing risks for users and ensuring product reliability at every stage of use.

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
G	G1	Business conduct	Corporate culture, ethical standards, whistleblower protection	Business ethics and legal compliance	Integrity and compliance with the law have a direct impact on Rawlplug's operational stability and its relationships with partners across the entire value chain. The Company operates in a sector with an elevated risk of misconduct, which makes the consistent application of the Code of Ethics, whistleblowing mechanisms, and control systems essential for mitigating legal, reputational, and financial risks. The implemented ethical standards support Rawlplug's business model, which is based on long-term cooperation, transparency, and reliability. Compliance mechanisms strengthen the resilience of procurement, sales, and partner relationship processes, while ensuring consistent rules across the entire Group. This topic has been identified as material by stakeholders, who emphasize that transparency of operations, accessibility of reporting channels, and high ethical standards are fundamental to building trust and are a prerequisite for executing Rawlplug's strategy.
G	G1	Business conduct	Corruption and bribery	Prevention of corruption and misconduct	Corruption and misconduct risks have a direct impact on the functioning of Rawlplug's business model, which relies on trust, operational integrity, and the quality of relationships throughout the value chain. Due to the nature of its operations–including raw material sourcing, supplier cooperation, commercial negotiations, sales processes, and participation in tenders–the Company is exposed to incidents that could result in financial, legal, and reputational losses. The implementation of an anti-corruption policy, internal controls, segregation of duties, and due diligence procedures mitigates these risks and strengthens the resilience of decision-making processes. These mechanisms are closely aligned with Rawlplug's strategy, which includes expansion into international markets, cooperation with large corporate clients, and maintaining high compliance standards required in modern supply chains. The impact is both organizational and market-related, as the level of transparency and effectiveness in preventing misconduct influences Rawlplug's ability to retain contracts, participate in tenders, and build long-term partnerships. External stakeholders have indicated growing expectations regarding clear procedures, risk monitoring, and consistent ethical standards. This impact is considered significant due to its potential legal, operational, and reputational consequences, as well as its importance for the Company's financial and strategic stability.

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
G	G1	Business conduct	Corporate culture, risk oversight, governance transparency	Corporate governance and decision-making transparency	The quality of corporate governance and transparency of decision-making processes have a direct impact on Rawlplug's business model, determining operational efficiency, coordination of activities, and the predictability of strategy execution. Clear rules regarding accountability, delegation of authority, and decision reporting are essential in an organization operating across multiple locations with complex production, logistics, and commercial processes. Effective governance reduces the risk of inefficiencies, decision-making errors, and delays resulting from unclear procedures. This is important both for internal management processes and for relationships with external partners. Transparency and consistency in management support the organization's ability to achieve strategic objectives, optimize resources, and maintain financial stability. Internal and external stakeholders have identified governance transparency as a key factor in building trust and enabling effective risk management. This impact is organizational in nature, with effects visible in the short and medium term, particularly across planning, budgeting, and strategic project cycles. Strong governance mechanisms are an integral part of Rawlplug's strategy, supporting organizational growth, efficiency, and competitive positioning.
G	G1	Business conduct	Stakeholder engagement / information transparency	ESG reporting transparency	The quality and transparency of ESG reporting directly influence Rawlplug's credibility and its ability to meet the expectations of corporate clients, public institutions, and market partners. Non-financial data is embedded in the Company's business model as proof of compliance, operational reliability, and environmental and social responsibility–critical factors in tenders and cooperation with demanding international partners. Standardized processes for data collection, verification, and approval reduce the risk of errors, inconsistencies, or greenwashing allegations, while strengthening the consistency of information used in strategic decision-making. High-quality reporting supports Rawlplug's strategy by building stakeholder trust, improving ESG ratings, and enhancing competitiveness in markets where transparent non-financial data is required. External stakeholders clearly indicate the need for greater transparency in methodologies and the scope of disclosed information. This impact is both organizational and market-related, affecting reputation, the ability to secure contracts, and compliance with regulatory requirements.
G	G1	Business conduct	Cybersecurity and IT systems	Cybersecurity and data protection	Cybersecurity and data protection have a direct impact on Rawlplug's business continuity, operational stability, and the trust of customers, partners, and employees. As a globally operating organization relying on integrated IT systems and processing data across multiple locations, the Company is exposed to increasing risks of cyberattacks, data breaches, and system downtime. Implemented security procedures–such as access management, encryption, penetration testing, and incident response–are integral to the business model, as they protect critical production, logistics, sales, and personal data. Information security supports the execution of Rawlplug's strategy by ensuring stable operations of production plants, distribution centers, and sales channels, while enhancing the Company's credibility as a supply chain partner. Internal and external stakeholders have identified cybersecurity as a highly material area due to the potential consequences of breaches, ranging from operational disruptions to reputational and legal damage. This impact is organizational and international in scope, highly dynamic, and critical for maintaining business predictability. Effective IT security management is essential for strategy execution and sustaining Rawlplug's market position.

MATERIAL SUSTAINABILITY IMPACTS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	ESRS SUBTOPIC	MATERIAL TOPIC	DESCRIPTION OF IMPACTS AND THEIR LINKS TO THE STRATEGY AND BUSINESS MODEL
G	G1	Business conduct	Supplier relationship management and payment practices (including timeliness towards SMEs)	Supplier relationships and payment timeliness, especially towards small and medium-sized enterprises (SMEs)	Relationships with suppliers–particularly small and medium-sized enterprises (SMEs)–have a key impact on the stability and resilience of Rawlplug's supply chain. Timely payments, transparent cooperation terms, and responsible procurement practices determine the efficiency of production and logistics processes, directly affecting order fulfillment and operational continuity. Supplier qualification mechanisms, ESG assessments, and liability controls support a consistent business model based on reliability and predictability. Regular payment monitoring and clear document flow procedures minimize the risk of delays and contractual tensions, which is especially important for partners with limited financial resources. Stable supplier relationships are essential to Rawlplug's strategy, which includes international expansion, timely execution of production plans, and high product and service quality. External stakeholders emphasize that transparency of cooperation principles and payment predictability build trust in Rawlplug as a business partner. This impact is organizational and market-related, with consequences visible in the short and medium term, influencing supply chain stability, corporate reputation, and the ability to build long-term partnerships.
G	G 1	Business conduct	Political influence, lobbying activities, and membership in industry associations	Transparency of public policy activities, lobbying, and membership in external organizations	Transparency in Rawlplug's public policy activities, relationships with public administration, and membership in industry organizations directly affects the Company's credibility, reputation, and predictability of institutional relations. Clear communication rules and the absence of political affiliations reduce the risk of conflicts of interest and ensure alignment with regulatory and market expectations. Transparent participation in associations, preparation of industry positions, and maintaining a register of memberships are consistent with Rawlplug's business model based on responsibility, ethics, and consistency. Effective management of public policy supports the Company's strategy by improving readiness for regulatory changes, providing access to sector knowledge, and enabling participation in consultations that shape market conditions. External stakeholders highlight that transparency in representation activities and clear frameworks for cooperation with public administration significantly influence trust in Rawlplug and reduce reputational risks. This impact is organizational and sectoral, shaping how the Company is perceived by regulators, institutional clients, and business partners.
G	G 1	Business conduct	Confirmed incidents of corruption and bribery (metrics and cases)	Number of confirmed corruption or bribery incidents and related disciplinary and corrective actions	Confirmed incidents of corruption or bribery have a significant impact on Rawlplug's credibility and the stability of relationships across the value chain. Transparent monitoring of reports and disclosure of incident metrics–including zero values–are key elements of a business model based on ethics, responsibility, and strong internal controls. Maintaining incident registers, applying formal investigation procedures, and implementing disciplinary and corrective actions strengthen risk management systems and reduce the likelihood of misconduct in procurement, sales, and partner relations. These mechanisms support Rawlplug's strategy by minimizing legal risks, ensuring compliance, and maintaining transparency in decision-making processes. External stakeholders expect clear reporting on corruption-related incidents, which influences the Company's evaluation in ESG ratings, due diligence processes, and tender procedures. This impact is both organizational and market-related, affecting Rawlplug's reputation and its ability to retain key contracts.

MATERIAL SUSTAINABILITY RISKS IN THE RAWLPLUG GROUP

ESG	ESG IN ESRS	ESRS TOPIC	RISK IDENTIFICATION	RISK ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
E	E1	Climate change	Increase in energy costs and costs related to greenhouse gas emissions.	Climate-related risk in Rawlplug's operations is primarily linked to the high energy intensity of its production processes, particularly in the manufacturing of mechanical anchors (metal processing), plastics processing, and the production of components for power tools. Electricity and fuel consumption directly translate into greenhouse gas emissions (Scope 1 and 2), and indirectly into emissions across the value chain (Scope 3), including those related to steel production, plastic granulates, and the transport of raw materials and finished goods. Under conditions of: • rising energy prices, • potential tightening of climate regulations, • increasing stakeholder pressure to reduce carbon footprint, this risk may lead to higher operating costs, reduced price competitiveness, and the need for additional capital investments. The risk affects both own operations and upstream activities (suppliers of energy-intensive materials, particularly steel). Potential financial impacts: • increased production costs, • pressure on margins, • need for investments in energy efficiency, • risk of loss of cost competitiveness.	Medium-term (1–5 years) – energy price volatility Long-term (above 5 years) – climate policy and regulations

MATERIAL SUSTAINABILITY RISKS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	RISK IDENTIFICATION	RISK ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
E	E2	Pollution	Increase in costs related to potential environmental incidents, tightening regulations on chemical substances, and liability for environmental pollution.	Financial risk related to pollution is primarily associated with: • the use and storage of chemical substances in the production of chemical anchors, • plastics processing and potential emissions of microplastics, • air emissions and production waste management. Under conditions of: • tightening regulations on hazardous substances (e.g. REACH), • increased environmental inspections, • growing reporting and documentation requirements, • rising stakeholder awareness and pressure, This risk may lead to: • increased costs of technological adaptation, • the need to modernize installations and safety systems, • administrative penalties in case of non-compliance, • temporary production stoppages, • higher environmental insurance costs. The risk mainly concerns own operations, and to a limited extent upstream activities (suppliers of chemicals and plastics). Potential financial impacts: • investments in environmental protection measures, • regulatory compliance costs, • sanctions and administrative penalties, • costs of corrective actions, • risk of losing certain contracts.	Medium-term (1–5 years) – potential tightening of regulations Long-term (above 5 years) – increasing environmental standards and extended producer responsibility

MATERIAL SUSTAINABILITY RISKS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	RISK IDENTIFICATION	RISK ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
E	E5	Circular economy	Risk of limited availability of petroleum-based raw materials and rising regulatory costs.	The operations of the Rawlplug Group are significantly dependent on the use of petroleum-based raw materials and materials, in particular: • plastic granulates used in the production of plastic anchors, • chemical components used in the production of chemical anchors (including resins), • fuels used in logistics and certain operational processes. The availability and prices of petroleum-based raw materials are highly dependent on macroeconomic and geopolitical factors, such as: • restrictions on crude oil extraction, • armed conflicts and geopolitical tensions, • decisions made by commodity cartels, • the global energy transition and the gradual phase-out of fossil fuels. Limited availability of crude oil or significant price volatility may lead to increased procurement costs for plastic granulates and chemical raw materials, directly affecting the production costs of Rawlplug products and the stability of the upstream supply chain. At the same time, within the context of the European Union's climate policy, an important risk factor is the implementation of the **Carbon Border Adjustment Mechanism (CBAM)**, which may result in additional costs for imported raw materials and semi-finished products with high carbon intensity, particularly: • steel, • selected metal components, • energy-intensive raw materials originating from outside the EU. Potential financial consequences of this risk include: • increased purchase costs of petroleum-based raw materials and energy-intensive materials, • higher production costs resulting from indirect emission-related charges, • pressure on the Group's operating margins, • the need to adapt the supply structure and identify alternative suppliers, • risk of losing price competitiveness compared to manufacturers operating in markets with lower regulatory costs. In the case of CBAM, insufficient preparedness of the organization and its suppliers may result in unpredictable increases in import costs, as well as administrative and reporting risks. To mitigate the impact of risks related to the availability of petroleum-based raw materials and CBAM, the Rawlplug Group is undertaking or planning measures including: • monitoring the emission intensity of the supply structure, • gradual diversification of raw material sources and suppliers, • analysis of alternative materials and technological solutions, • improving material and energy efficiency of production processes, • preparing the organization to meet reporting and cost requirements related to CBAM. These measures are intended to increase the Rawlplug Group's resilience to regulatory changes and limitations in the availability of strategic raw materials.	Medium-term (1–5 years) – implementation of CBAM and crude oil price volatility. Long-term (above 5 years) – decreasing availability of fossil fuels, energy transition, and tightening climate regulations.

E	E5	Circular economy	Increase in costs related to waste management and regulatory risks resulting from stricter waste management and extended producer responsibility regulations.	The waste management risk in Rawlplug's operations primarily relates to: • the generation of significant amounts of production waste, including: • steel waste generated during metal processing, • plastic waste (post-production waste and granulate waste), • chemical waste and packaging waste from substances used in the production of chemical anchors; • packaging waste generated during product packaging, storage, and distribution; • end-of-life waste from Rawlplug products, including anchors and power tools, which enter municipal or industrial waste streams (downstream). Under conditions of: • increasing waste collection and treatment costs, • tightening environmental regulations, including EU circular economy regulations, • potential extension of producer responsibility obligations, • increased oversight by regulatory authorities, this risk may lead to: • increased operating costs, • the need for additional investments in waste segregation, recovery, and reporting systems, • risk of administrative sanctions and financial penalties in cases of non-compliance, • reputational risks related to negative assessments of the Group's environmental practices. The risk concerns both Rawlplug's own operations and the entire value chain, particularly the downstream stage.	Short-term (up to 1 year) – ongoing waste management costs. Medium-term (1–5 years) – regulatory changes and increasing reporting requirements. Long-term (above 5 years) – full implementation of circular economy principles.

MATERIAL SUSTAINABILITY RISKS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	RISK IDENTIFICATION	RISK ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
S	S1	Own workforce – Occupational health and safety	Risk of workplace accidents and employee injuries resulting from the nature of performed work and potential non-compliance with OHS procedures.	Workplace accidents may lead to sick leave absences, temporary operational disruptions, reduced work efficiency, and a negative impact on employee well-being and employer reputation.	Short- and medium-term
S	S1	Own workforce – Competence development and training	Misalignment of training programs with changing organizational and labor market needs.	Failure to regularly update training offerings or insufficient alignment of development paths with the actual needs of teams may result in competency gaps and reduced work effectiveness.	Medium- and long-term
S	S2	Workers in the value chain – Human rights and due diligence	Human rights violations among suppliers, particularly in high-risk countries.	Despite the verification and monitoring mechanisms in place, there remains a risk that some suppliers may fail to comply with labor standards, non-discrimination principles, or prohibitions on forced and child labor, which could lead to negative social and reputational consequences for the organization.	Medium- and long-term
S	S1	Own workforce – Well-being and work–life balance	Insufficient development of initiatives supporting work–life balance and employee well-being (burnout, absenteeism).	The absence or limitation of well-being initiatives may result in lower employee engagement, deterioration of employee well-being, increased absenteeism, and reduced work performance.	Medium- and long-term
S	S1	Own workforce – Equal treatment and inclusion	Insufficient enforcement of equal treatment and anti-discrimination principles.	Deficiencies in the consistent application of equality standards may lead to a decline in employee trust, deterioration of workplace atmosphere, lower engagement, and HR and reputational risks.	Medium- and long-term
S	S3	Affected communities – Impact of operations on surrounding communities	Deterioration of relations with local communities due to insufficient dialogue or increasing nuisance related to plant operations (risk of social conflict and reputational damage).	Insufficient communication with or response to the needs of local communities may lead to resident dissatisfaction, social conflicts, and pressure to limit the plant's operations.	Medium- and long-term
S	S4	Consumers and end-users – Product safety	Potential impact related to the safety and health of users, which may involve legal liability and significant reputational consequences. Even isolated incidents could have very serious effects, justifying the highest impact severity assessment despite the low probability of occurrence (complaints and product liability).	There is also a risk of incidents resulting from improper or unsafe use of products.	Short- and medium-term

MATERIAL SUSTAINABILITY RISKS IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	RISK IDENTIFICATION	RISK ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
G	G1	Business conduct	Risk of non-compliance with legal regulations or ethical standards (compliance breach) in operational activities and business relationships.	Violations may result from process errors, insufficient employee awareness, unclear rules, or lack of controls. Consequences include administrative sanctions, legal service costs, claims, loss of trust among customers and stakeholders, and reputational damage. The risk increases during regulatory changes and under cost or time pressure.	Short- and medium-term
G	G1	Business conduct	Risk of corruption, bribery, conflicts of interest, or misconduct in procurement, sales, external services, intermediary relations, and decision-making processes.	Incidents may occur in areas involving a high degree of discretionary decision-making (suppliers, discounts, tenders, sponsorships, intermediaries). Consequences include penalties and legal liability, investigation and remediation costs, exclusion from tenders, termination of contracts, and significant reputational damage. This is considered a "low-frequency, high-severity" risk.	Short- and medium-term
G	G1	Business conduct	Risk of ineffective oversight and non-transparent decision-making processes (governance weakness), leading to management errors or inconsistent decisions.	Poor transparency in accountability, delegation of authority, or control mechanisms may result in delays, incorrect investment decisions, improper resource allocation, internal conflicts, and lack of policy enforceability. The effects usually accumulate over time and become visible during planning, budgeting, and target execution cycles.	Medium-term
G	G1	Business conduct	Risk of errors, inconsistencies, or incompleteness in ESG data, as well as the risk of greenwashing allegations or failure to meet reporting/audit requirements.	The risk may materialize through inconsistent KPI definitions, lack of data quality controls, absence of audit trails, fragmented responsibilities, or incorrect data consolidation. Consequences include report corrections, loss of credibility, risk of losing contracts (due to customer requirements), additional audit and reporting costs, and legal/reputational risks arising from inaccurate disclosures.	Short- and medium-term
G	G1	Business conduct	Risk of cyber incidents (attacks, ransomware, phishing), loss of data confidentiality, disruption of business continuity, or breaches of data protection (e.g. personal data / sensitive business information).	Incidents may lead to operational disruptions, system downtime, data breaches, recovery costs, notification obligations, claims, and reputational damage. The consequences may also affect the value chain (IT suppliers, customers). This is a highly dynamic risk with increasing market exposure.	Krótkoterminowa
G	G1	Business conduct	Risk of deteriorating supplier relationships and supply chain disruptions resulting from payment delays or non-transparent settlement terms (especially towards SMEs).	Payment delays may result in contractual tensions, reduced availability of materials/services, escalation of disputes, operational costs for suppliers, and reputational risks. The risk increases where there is insufficient monitoring of DPO (Days Payable Outstanding), fragmented settlement processes, and unclear invoice approval and complaint procedures.	Short- and medium-term
G	G1	Business conduct	Reputational and compliance risk arising from insufficiently transparent management of public policy activities, lobbying, and industry memberships.	Imprecise communication of positions, lack of a register of memberships/fees, or inconsistent rules regarding contacts with public administration or industry organizations may lead to allegations of insufficient transparency, conflicts of interest, and stakeholder tensions; indirectly also to difficulties in relations with institutional customers.	Short- and medium-term
G	G1	Business conduct	Risk of a confirmed corruption or bribery incident and insufficient reporting of incident-related metrics.	A single incident may result in legal sanctions, investigations, loss of contracts, the need for corrective actions, and significant reputational damage. In addition, the lack of a reliable register/reporting system (including "zero-incident" reporting) reduces credibility and may lead to a negative assessment of the control system.	Short- and medium-term

MATERIAL SUSTAINABILITY OPPORTUNITIES IN THE RAWLPLUG GROUP

ESG	ESG IN ESRS	ESRS TOPIC	OPPORTUNITY IDENTIFICATION	OPPORTUNITY ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
E	E1	Climate change	Improvement of energy efficiency and reduction of operating costs.	Rawlplug's activities aimed at improving energy efficiency represent a significant opportunity to reduce the environmental impact of operations and lower operating costs. In particular, these activities include: • implementation of automated AGV vehicles in production plants (e.g. in Wrocław), reducing energy consumption in internal transport and minimizing downtime, • installation of modern, automated production equipment that reduces the energy intensity of manufacturing processes for mechanical anchors, chemical anchors, and plastic components, • optimization of production processes, including improved production planning, machine scheduling, and material flow management, leading to reduced electricity and fuel consumption in manufacturing processes, • modernization of infrastructure and machinery in terms of energy efficiency, such as automated lighting and heating control systems and heat recovery systems. The implementation of these measures enables: • reduction of greenhouse gas emissions resulting from energy consumption in production facilities, • reduction of the risk associated with rising energy costs, directly improving production profitability, • strengthening Rawlplug's reputation as a company committed to sustainable development, • improvement of operational efficiency and the potential increase of production capacity without increasing energy consumption.	Medium-term (1–5 years) – implementation of AGV systems and automation of selected processes, optimization of machinery and production flow.
E	E2	Pollution	Reduction of regulatory costs and sanction risks through strengthening environmental management systems.	Rawlplug's activities include: • increasing the level of waste segregation and waste control, • maximizing recovery and recycling processes, • reuse of post-production waste, • optimization of product and packaging design, • obtaining Environmental Product Declarations (EPDs) for all product groups, • modernization of infrastructure in the area of environmental protection systems. The implementation of these measures enables: • reduction of the risk of penalties and compliance-related costs, • increased attractiveness of products in tenders requiring environmental declarations, • improvement of competitive position, • reduction of operational risk.	Medium-term (1–5 years) – development of environmental management systems, modernization of installation safety measures, increasing recycling and recovery rates, obtaining EPDs for all product groups, and adaptation to increasingly stringent regulations concerning chemical substances.

MATERIAL SUSTAINABILITY OPPORTUNITIES IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	OPPORTUNITY IDENTIFICATION	OPPORTUNITY ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
E	E5	Circular economy	Implementation of renewable and alternative raw materials in production.	The energy transition and growing regulatory pressure related to CO_2 emissions create an opportunity for the Rawlplug Group to implement renewable and alternative raw materials in its production processes. These activities may include: • replacing part of petroleum-based plastic granulates with recycled materials or bioplastics, • using recycled metal raw materials in the production of mechanical anchors and power tools, • researching and testing alternative chemical resins with lower emission intensity and reduced environmental impact, • obtaining Environmental Product Declarations (EPDs) for all product groups in order to increase environmental transparency and support lifecycle impact management. Implementation of this strategy creates opportunities for: • reducing negative environmental impacts, including greenhouse gas emissions and the consumption of non-renewable resources, • decreasing exposure to fluctuations in petroleum-based raw material prices through material diversification, • strengthening Rawlplug's reputation and competitive advantage in the fixing systems and power tools market, • potential improvement in material efficiency and long-term operating cost savings.	Long-term (above 5 years) – pilot implementation and deployment of renewable and recycled raw materials, reduction of dependence on petroleum-based resources.
E	E5	Circular economy	Optimization of waste management, increasing recycling rates, and implementation of circular economy principles leading to cost reduction and improved material efficiency.	The development of waste management systems at Rawlplug represents a significant opportunity to reduce negative environmental impacts and improve the Group's financial performance. Rawlplug's activities include: • increasing the level of segregation of production and packaging waste at production facilities, • maximizing recovery and recycling of steel and plastic waste, • reusing post-production waste in manufacturing processes (where technologically feasible), • optimizing product and packaging design in order to reduce the amount of generated waste, • cooperating with customers and downstream partners regarding the management of waste at the end of product life cycles. Implementation of these measures may contribute to: • reducing costs related to waste management, • lowering demand for primary raw materials, • improving compliance with future environmental regulations, • strengthening Rawlplug's image as a responsible manufacturer, • increasing the competitiveness of the offering through more environmentally friendly products.	Short-term (up to 1 year) – improvement of waste segregation and optimization of waste streams. Medium-term (1–5 years) – implementation of recycling and eco-design solutions. Long-term (above 5 years) – full implementation of circular economy principles.

MATERIAL SUSTAINABILITY OPPORTUNITIES IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	OPPORTUNITY IDENTIFICATION	OPPORTUNITY ANALYSIS	TIME HORIZON (SHORT-, MEDIUM-, LONG-TERM PERSPECTIVE)
S	S1	Own workforce – Occupational health and safety	Opportunity to further strengthen the occupational safety culture through the development of OHS management systems, training programs, and preventive measures.	Effective use of this opportunity may lead to a reduction in workplace accidents, improvement of employee well-being, higher employee engagement, and lower costs related to absenteeism and turnover.	Short- and medium-term
S	S1	Own workforce – Competence development and training	Development of employee competencies through systematic and well-tailored training programs.	Effectively implemented and continuously developed training programs, including Rawlplug Academy, may contribute to increased work efficiency, better utilization of employee potential, and enhanced employer attractiveness.	Medium-term
S	S1	Own workforce – Well-being and work–life balance	Systematic development of a culture supporting well-being and work–life balance as part of a long-term human capital management strategy.	Systematic development of a culture supporting well-being and work–life balance, as part of a long-term human capital management strategy, may increase employee engagement and loyalty, improve health and work performance, and strengthen Rawlplug's position as an attractive employer.	Medium and long-term
S	S1	Own workforce – Equal treatment and inclusion	Continuous strengthening of equality, diversity, and inclusion culture.	Developing initiatives that support equal treatment fosters trust, better teamwork, higher employee engagement, and strengthens Rawlplug's reputation as a responsible and attractive employer.	Medium and long-term
S	S3	Affected communities – Impact of operations on surrounding communities	Building Rawlplug's position as a key and responsible employer and a partner in local community development.	Long-term engagement in the development of local communities, including cooperation with educational institutions and social initiatives, may strengthen stakeholder trust, improve access to qualified employees, and support operational stability and social acceptance of plant operations. Rawlplug already undertakes such activities, including sponsorship of sports events at WKK and sponsorship of the "Świt" team for people with disabilities, including medalists of the Tokyo Paralympic Games, which strengthens the Company's positive image and its relationships with local communities.	Medium and long-term
S	S4	Consumers and end-users – Product safety	Strengthening competitive advantage through a high level of product safety and user education (higher customer satisfaction and competitive advantage).	Further development of safety standards, quality testing, and broad customer education through manuals, instructional videos, social media, and cooperation with influencers from the construction industry may increase user awareness, reduce the risk of errors, build trust in the brand, and support long-term customer loyalty.	Medium and long-term

MATERIAL SUSTAINABILITY OPPORTUNITIES IN THE RAWLPLUG GROUP – CONTINUED

ESG	ESG IN ESRS	ESRS TOPIC	OPPORTUNITY IDENTIFICATION	OPPORTUNITY ANALYSIS	PERSPEKTYWA (KRÓTKO-, ŚREDNIO-, DŁUGOTERMINOWA)
G	G1	Business conduct	Strengthening Rawlplug's reputation as an ethical and regulation-compliant company, increasing stakeholder trust.	A strong ethical culture attracts valuable employees, reduces turnover, builds competitive advantage in tenders, and increases the stability of cooperation with public institutions and major contractors. Regulatory compliance reduces the costs of disputes, penalties, and unplanned downtime, while increasing regulatory resilience.	Short- and medium-term
G	G1	Business conduct	Enhancing the organization's credibility in B2B relationships and enabling participation in tenders requiring specific compliance standards.	A strong anti-corruption system facilitates entry into the supply chains of major clients (especially corporate customers), reduces the costs of inspections and external audits, improves ESG ratings, and increases opportunities for long-term partnerships. It also helps reduce operational and legal losses.	Medium-term
G	G1	Business conduct	Increasing operational efficiency and improving decision quality through clear governance and accountability principles.	Better organized and more transparent corporate governance enables faster decision-making, optimization of costs and resources, improvement of project processes, and reduction of internal conflicts. Transparency increases operational predictability for business partners and investors.	Medium-term
G	G1	Business conduct	Strengthening Rawlplug's position in tenders and building competitive advantage through reliable, consistent, and high-quality ESG information.	Improved data quality enables compliance with growing requirements from corporate customers (especially in highly developed Western markets), improves regulatory compliance, and reduces correction costs and the risk of greenwashing allegations. Transparency increases the likelihood of preferential cooperation terms and improves performance in industry benchmarks.	Medium-term
G	G1	Business conduct	Building competitive advantage through a high level of information security and business continuity.	Strong cybersecurity increases the trust of customers and suppliers, reduces downtime costs, limits the risk of administrative penalties, improves operational resilience, and facilitates obtaining certifications required by clients from highly regulated industries. The growing importance of cybersecurity also creates opportunities to secure new contracts, particularly international ones.	Short- and medium-term
G	G1	Business conduct	Strengthening Rawlplug's credibility within the supply chain through transparent cooperation rules and timely payments (particularly towards SMEs).	Stable and predictable settlements improve supply chain resilience, shorten lead times, and reduce transaction costs. Becoming a "first-choice" partner for key suppliers may translate into preferential terms and prioritization during periods of market tension.	Short- and medium-term
G	G1	Business conduct	Increasing transparency and improving the quality of dialogue with regulators and industry organizations through clear public policy/lobbying rules and a register of memberships.	Transparent positions and control over representative activities facilitate participation in consultations, accelerate access to regulatory information, and improve the Company's perception as a credible sector stakeholder. This strengthens B2B relationships and opportunities in tenders requiring high governance standards.	Medium-term
G	G1	Business conduct	Building market trust through regular and transparent reporting of corruption incident metrics (including "zero-incident" values).	A mature monitoring and reporting system improves ESG ratings, reduces due diligence costs for corporate clients, and facilitates entry into highly demanding supply chains. Transparency confirms the effectiveness of internal controls and reduces the risk of disputes.	Medium-term

Description of the Materiality Assessment
In 2025, the Rawlplug Group conducted a double materiality assessment to identify and evaluate the most significant ESG (environmental, social, and governance) topics, in accordance with the requirements of the CSRD Directive and ESRS standards.

The purpose of the analysis was to determine which issues are material both from the perspective of the Group's impact on its environment and the impact of ESG factors on the Group's financial and operational performance.

The analysis process was carried out in several stages. First, the value chain was mapped, covering raw material sourcing, production processes, logistics and distribution, product use, and lifecycle. This was followed by a structured stakeholder dialogue involving a total of 90 respondents, including 60 employees (internal stakeholders) and 30 external stakeholders (customers, suppliers, shareholders, public institutions, and other groups).

Stakeholders assessed the materiality of individual ESG issues across three areas: environmental (E), social (S), and governance (G). Each respondent identified the most important issues and specified the nature of their impact.

The quantitative results were then subject to expert calibration, taking into account the specifics of the Rawlplug Group's operations and the nature of its impacts and risks.

Impact Materiality Perspective
The assessment of impact materiality was conducted across the entire value chain of the Rawlplug Group, covering both operational activities and relationships with suppliers and customers. This approach enabled a comprehensive identification and evaluation of the Group's impacts on people and the environment.

The entire process was based on stakeholder dialogue, the results of which constituted a key input for identifying and preliminarily assessing material ESG issues. A quantification method was applied, based on weighting the responses of different stakeholder groups.

The following weights were applied:
- employees – weight 3,
- customers, suppliers, and shareholders – weight 2,
- other stakeholders – weight 1.

The cumulative materiality score for each ESG issue was calculated accordingly.

The assessment was carried out based on criteria aligned with ESRS standards, in particular:
- scale and severity of impact,
- scope of impact,
- reversibility of effects,
- likelihood of occurrence (in the case of potential impacts).

MATERIALITY WEIGHT = Number of indications by employees × 3 + Number of indications by customers / suppliers / shareholders × 2 + Number of indications by other stakeholders × 1

The resulting value reflected both the level of stakeholder interest in a given issue and the relative importance of stakeholder groups in the assessment process.

The analysis considered impacts that were:
- actual and potential,
- positive and negative,
- short-term, medium-term, and long-term.

Following the quantitative analysis based on stakeholder input, the results were further validated by experts from the Sustainability Office. This stage involved refining the nature of impacts and their potential consequences, which in justified cases could lead to adjustments in the final materiality assessment.

MATERIALITY SCALE

	NEGLIGIBLE	LOW	MODERATE	SIGNIFICANT	CRITICAL
	No actual impact identified; only a theoretical possibility of impact on people and the environment exists.	Minor impact on people and the environment; only a limited number of activities may generate effects.	Moderate impact on people and the environment; activities covering several selected processes may generate effects.	Significant impact on people and the environment; activities covering a substantial part of the organization, multiple processes, and selected products and services may generate effects.	Very significant impact on people and the environment; activities covering the entire organization, all processes, and all products and services may generate effects.
MATERIALITY WEIGHT	<50	50-99	100-149	150-199	≥200
ASSESSMENT	1	2	3	4	5

Each issue was assigned a rating on a five-point materiality scale (from negligible to critical). Issues assessed as moderate, significant, or critical were considered material from an impact perspective and were included in disclosure requirements in accordance with ESRS.

Additionally, a priority scale was introduced to reflect the urgency and time horizon for taking action on specific ESG issues. Based on the cumulative materiality weight, the following action priorities were defined:

- ≥150 – high priority,
- 75–149 – medium priority,
- <75 – low priority.

This approach enabled not only the identification of key impacts but also their prioritization and the effective planning of management and reporting activities in line with ESRS requirements.

Financial Materiality Perspective

In parallel with the impact assessment, the Rawlplug Group conducted a financial materiality analysis aimed at identifying ESG-related risks and opportunities that may affect the Group's financial performance, financial position, and future cash flows.

The assessment was carried out with the involvement of financial teams and internal experts, taking into account the following criteria:

- potential impact on revenues (e.g. changes in demand, customer requirements, market transformation),
- impact on operating costs (e.g. energy prices, raw material costs, environmental fees),
- capital expenditures (CAPEX) related to energy and environmental transformation,
- regulatory risks and compliance costs,
- impact on access to financing and cost of capital,
- reputational risks and their implications for operational activities.

The assessment covered different time horizons and included both risks and potential opportunities (e.g. development of products with a lower environmental footprint, increased energy efficiency).

The results of the analysis were then combined with the impact materiality assessment to determine the final list of material topics. Issues rated at a minimum level of 3 were considered material from the perspective of risks and opportunities and were included in disclosure requirements in accordance with ESRS.

Double Materiality Principle
The double materiality analysis forms the foundation of the process for identifying and assessing the most important ESG topics within the Rawlplug Group. Its application results from the requirements of the CSRD Directive and the European Sustainability Reporting Standards (ESRS).

According to this principle, a topic is considered material if it meets at least one of the following criteria:

- Impact materiality – when the Group's activities have an actual or potential impact on the environment, society, or governance,
- Financial materiality – when a given issue may affect financial performance, cash flows, or enterprise value in the short, medium, or long term.

In practice, this means that some issues are material because of their impact on the environment (e.g. GHG emissions, working conditions), while others are material because they may shape future costs, revenues, and business risks (e.g. energy prices, environmental regulations). Some topics meet both criteria simultaneously and therefore require particular management attention.

Within the Rawlplug Group, both dimensions of materiality were analysed in parallel and then combined, enabling the identification of a comprehensive list of material topics and areas requiring management, monitoring, or strategic action. The results of the analysis form the basis for ESRS-compliant disclosures and for planning further sustainability activities.

Results of the Rawlplug Group Materiality Assessment
The results of the double materiality analysis made it possible to identify groups of ESG topics that, to varying degrees, shape the Rawlplug Group's operations and stakeholder expectations. The identified issues cover environmental, social, and governance areas, and their importance stems both from the Group's impact on its environment and from potential financial and reputational consequences.

Below is a synthetic, descriptive overview of the main categories of materiality.

1. ISSUES IDENTIFIED AS CRITICAL FOR THE ORGANIZATION'S FUNCTIONING

The first group includes topics that stakeholders clearly associate with the most direct and tangible impacts of Rawlplug. These relate primarily to core manufacturing activities and the safety of people and the environment. Particular emphasis was placed on responsible energy management, occupational health and safety, transparency and ethical business conduct, and proper waste management.

These issues are perceived as having a direct impact on the Company's operational stability, reputation, and compliance with increasingly stringent regulations. They form the foundation of the Group's sustainable operations, and stakeholders expect active measures, continuous improvement, and ongoing investments in these areas.

2. ISSUES OF SIGNIFICANT STRATEGIC IMPORTANCE REQUIRING MONITORING AND SYSTEMATIC DEVELOPMENT

The second group consists of important but more diverse topics – ranging from environmental and social to governance-related issues. Stakeholders highlight the need for careful monitoring and a structured approach to their development. These include, among others, anti-corruption processes, employee competence development, strengthening organizational culture, responsible supply chain management, quality of communication, and pollution reduction.

These areas are often systemic in nature, with their importance growing alongside market evolution, regulatory changes, and rising societal expectations. Some relate to technical aspects such as emissions or hazardous substances, while others concern workplace culture, ethics, and transparency. This implies the need for a stable, long-term approach combining internal regulations with operational actions.

3. ISSUES OF COMPLEMENTARY IMPORTANCE, RELEVANT IN THE LONG TERM

The third category includes topics that, while part of responsible business conduct, are associated with lower immediate stakeholder pressure or a more limited scope of impact. These primarily concern corporate governance, risk management, work-life balance, logistics, water management, and impacts on local communities and the natural environment.

It is important to note that fewer indications do not imply a lack of importance. Rather, they suggest that these issues are not currently perceived as critical or urgent. Their relevance may increase over time as the organization matures and regulatory conditions evolve. As such, they are treated as part of the long-term strategy and potential areas for future initiatives.

The analysis of the results also allows for several important cross-cutting conclusions.

Firstly, among internal stakeholders, issues related to safety, resource efficiency, and the quality of workplace culture resonate particularly strongly. This indicates a higher level of awareness of environmental and social impacts within the organization, as well as the specific nature of a business largely based on manufacturing activities.

Secondly, external stakeholders more often emphasize the importance of transparency, ethics in the value chain, and the quality of communication, reflecting Rawlplug's role in business relationships and in international markets. Additionally, indications related to environmental issues–especially climate-related ones–suggest that topics such as decarbonization and energy transition will gain increasing importance over time.

Thirdly, the results clearly show that people-related issues–such as safety, development, organizational culture, and dialogue–play a key role in how employees perceive Rawlplug's responsibility. This area is seen not only as an important element of sustainability but also as a foundation for building competitive advantage.

As a result, the materiality analysis enabled the identification of both areas requiring immediate action and those in which the Rawlplug Group should systematically develop and strengthen its strategic approach.

12. Disclosure requirements under ESRS covered by the entity's sustainability statement

IRO-2

GENERAL INFORMATION

ENVIRONMENT

ENVIRONMENT – CONTINUED

SOCIAL

ESG

ENVIRONMENT

CLIMATE CHANGE

1. Integration of sustainability-related performance into incentive schemes

GOV-3

Detailed information regarding oversight of climate-related matters is presented in the *General Information* section of this report.

2. Transition plan for climate change mitigation

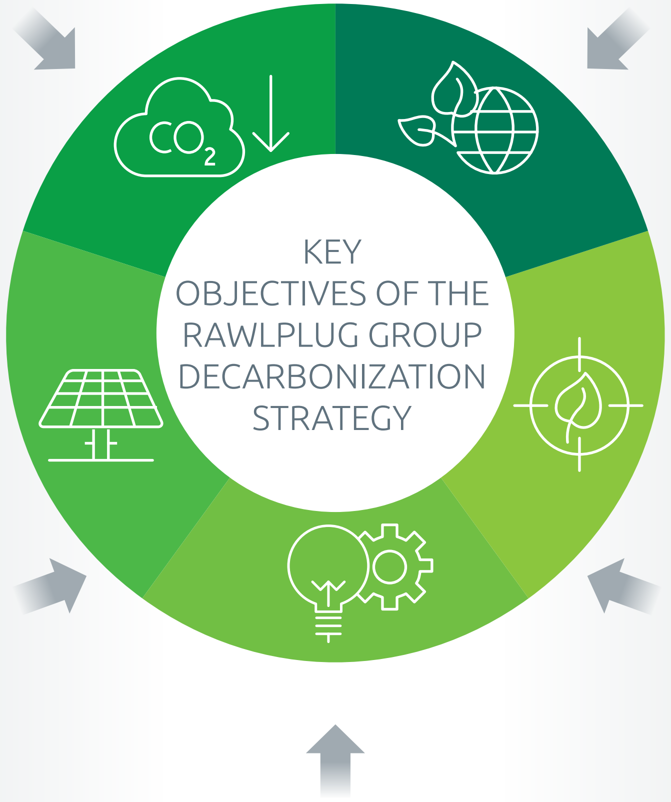
E1-1

The Rawlplug Group has developed a general Decarbonization Strategy aimed at gradually reducing greenhouse gas emissions associated with its operational activities and value chain. The document defines the organization's direction in the area of climate transition, identifying key areas where the environmental impact of the Group's activities can be reduced.

The strategy is based on improving the energy efficiency of processes, increasing the share of energy from renewable sources, developing technological solutions that support more efficient use of raw materials, and reducing the amount of waste generated. An important element of the approach is the integration of environmental criteria into relationships with suppliers and business partners.

1. Reduction of CO_2 and other greenhouse gas emissions
Reducing the carbon footprint across the entire value chain of the Group, including production processes, logistics, and raw material management. These activities are aimed at gradually aligning emission levels with the objectives of international climate initiatives, including the Paris Agreement, which seeks to limit the increase in global average temperature to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C.

2. Energy transition
Increasing the share of energy derived from renewable sources and reducing dependence on fossil fuels, particularly through investments in photovoltaic installations and initiatives aimed at improving the energy efficiency of infrastructure and production processes.



3. Development of technological innovation
Implementing and developing production technologies that enable more efficient energy use and reduction of generated waste. These activities are carried out in line with circular economy principles and the objective of optimizing resource utilization.

4. Sustainable use of raw materials
Supporting responsible management of natural resources through the selection of raw materials and materials from suppliers meeting specified environmental standards, as well as through initiatives aimed at increasing material efficiency in production processes.

5.Development of regulations and internal policies supporting decarbonization
Gradual development of policies, procedures, and management tools supporting the achievement of climate objectives and the integration of environmental issues into decision-making processes within the organization.

The document has a framework character and outlines the main directions of the Group's climate transition. At the current stage, it does not yet include detailed implementation plans, timelines, or a full set of measurable interim targets for all areas of activity.

In the coming years, the strategy is planned to be gradually expanded alongside deeper analysis of greenhouse gas emissions across individual scopes and the identification of the most effective emission reduction measures.

The long-term objective of the Rawlplug Group is to achieve net-zero emissions by 2050, in line with the direction of global climate policy and the objectives of the Paris Agreement. The Decarbonization Strategy represents the first step towards systematic emissions management and the integration of climate-related issues into the Group's business strategy.

At the same time, work is ongoing to further refine the strategy, including the definition of measurable reduction targets, identification of key investment projects, and development of tools for monitoring progress in decarbonization activities.

The Decarbonization Strategy is complemented by the Transition Plan for Climate Change Mitigation, prepared and published by the Rawlplug Group in the 2024 report (pp. 77–78). This document provides an initial extension of the directions outlined in the Decarbonization Strategy and defines the general assumptions for the Group's transition towards low-emission operations. The plan has a framework nature and will be further developed in subsequent reporting periods.

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

SBM-3

Material impacts

As part of the double materiality assessment conducted in 2025 (IRO-1), Rawlplug identified material climate-related impacts. The most significant environmental matters identified by both internal and external stakeholders include greenhouse gas (GHG) emissions and the energy efficiency of production processes. These issues were assessed as key due to the nature of the Group's operations, which are based on the industrial production of technical products.

Rawlplug's material impact on climate change results primarily from the consumption of electricity and fuels in production processes, generating greenhouse gas emissions in Scopes 1 and 2, and indirectly also in Scope 3 across the value chain.

The main emission sources are related to the operational activities of the Group's production facilities, particularly the operation of energy-intensive machinery and equipment used in the manufacturing of mechanical anchors, chemical anchors, plastic products, and in power tool assembly processes. An important element of the Group's carbon footprint also includes emissions related to logistics – transportation of raw materials such as steel, plastic granulates, and chemical components, as well as distribution of finished products to domestic and international markets.

The identified impact is actual, negative, and long-term in nature, as it directly results from Rawlplug's business model and the scale of its manufacturing operations. It occurs throughout the entire value chain – from raw material sourcing, through production processes at the Group's facilities, to transportation and product distribution.

At the same time, the identified impact is closely linked to the key climate-related risks identified in the scenario analysis. Under the climate transition scenario (limiting global warming to 1.5°C), the high energy intensity of production processes may lead to increased operating costs due to tightening climate policies, rising energy prices, and the implementation of regulatory mechanisms such as the EU ETS and CBAM. Under the high-emissions scenario (temperature increase above 4°C), climate change may disrupt operations and supply chains, including interruptions in production or reduced availability of raw materials and energy resulting from extreme weather events.

Rawlplug undertakes actions aimed at reducing the negative climate impact of its operations and improving the energy efficiency of production processes. These activities include modernization of production infrastructure, implementation of more efficient technologies and equipment, optimization of production processes, and development of solutions reducing energy consumption across the Group's facilities.

These measures contribute to reducing greenhouse gas emissions, lowering operating costs, and increasing Rawlplug's resilience to climate-related risks in the short-, medium-, and long-term perspective.

Scenario analysis

The identification of climate-related risks was conducted in 2025 based on an extended scenario analysis covering:

Transition risks – a scenario assuming limitation of global warming to 1.5°C, aligned with the objectives of the Paris Agreement and European climate regulations.
Physical risks – a high-emissions scenario leading to an average global temperature increase above 4°C, reflecting the absence of effective global climate mitigation measures.

The analysis incorporated the results of the double materiality assessment (IRO-1), covering both Rawlplug's impact on the environment and stakeholders, and the potential risks and opportunities for the Group. Significant developments in the business environment were also assessed, including climate regulations, market and technological changes. The analysis was supported by the latest scientific climate data and the views of key stakeholders.

Based on this analysis, key climate risks and related opportunities were identified.

Scenario analysis results and conclusions

IMPACT	TRANSITION RISK (1.5°C SCENARIO)	PHYSICAL RISK (HIGH-EMISSIONS SCENARIO >4°C)	OPPORTUNITIES
Greenhouse gas (GHG) emissions	Increase in regulatory and operating costs – under a rapid climate transition scenario, tightening climate policies (EU ETS, CBAM, growing reporting and regulatory requirements) may increase the costs of raw materials, energy, and emissions, and may affect Rawlplug's competitiveness. The risk concerns both own operations and upstream activities (suppliers of steel and other energy-intensive raw materials).	Disruptions to production and logistics across the entire Rawlplug Group – the lack of effective climate mitigation measures leads to extreme weather events (heatwaves, floods, hurricanes, droughts), which may cause production interruptions, reduced availability of raw materials and components across all facilities, supply chain delays, and increased operating costs.	Emission reduction and process modernization increase operational resilience, improve corporate image, attract ESG-focused investors, and reduce energy and emission costs.
Energy efficiency and production processes	Costs of implementing new technologies and work reorganization; technological and investment risk.	Lack of investment increases exposure to the physical impacts of climate change, including production interruptions, limitations in energy and raw material availability, and damage to facility infrastructure caused by extreme weather conditions.	Modernization of production facilities and processes reduces energy consumption, improves operational resilience and preparedness for climate regulations, and enhances operational efficiency.
Transport and logistics	High investment and regulatory costs related to low-emission transport.	Damage to transport infrastructure and delivery delays affecting products and raw materials due to extreme weather conditions.	Reduction of transport emissions and operating costs, improvement of logistics efficiency, and strengthening of the company's reputation as a climate-responsible organization.
Availability of raw materials	Risk of increased costs and supply limitations resulting from climate policy, CBAM, and emission restrictions in suppliers' regions.	Extreme weather conditions in supplier regions may limit the availability of steel, plastics, and chemical components, causing production interruptions and delays throughout the value chain.	Diversification of sources, increasing the share of recycled materials, reducing dependence on fossil-based raw materials, and improving material efficiency and reputation.

Key conclusions from the business model resilience assessment

As part of the extended climate risk analysis, two key risks were identified:

INCREASE IN COSTS RELATED TO GREENHOUSE GAS EMISSIONS
Type of risk: Transition risk
Scenario: Limiting global warming to 1.5°C
Description: Under a rapid climate transition scenario, the risk of increased operating costs results from tightening climate policy and the implementation of new regulatory mechanisms, such as the EU ETS, the Carbon Border Adjustment Mechanism (CBAM), and growing reporting requirements related to carbon footprint and greenhouse gas emissions.

The increase in costs may include both direct financial burdens related to purchasing emission allowances or implementation of carbon taxes, as well as indirect costs associated with modernization of facilities, introduction of energy-efficient production processes, and upgrades of emission reporting and monitoring systems.

This risk applies to all Rawlplug Group companies, regardless of the location of their facilities, because regulatory obligations, ESG-related expectations from customers and investors, and reporting requirements affect the entire operational activity and value chain.

DISRUPTIONS TO PRODUCTION PROCESSES AND SUPPLY CHAINS CAUSED BY EXTREME WEATHER EVENTS
Type of risk: Physical risk
Scenario: High-emissions scenario (>4°C)
Description: The lack of effective global climate mitigation actions leads to increasingly severe extreme weather events – heatwaves, floods, droughts, and hurricanes. These events may disrupt the production processes of all Rawlplug Group companies, as raw materials and components are sourced globally from multiple locations.

This risk may lead to production interruptions, limited material availability, and delays within supply chains, resulting in financial losses and the need to adapt operational activities.

4. Description of processes for identifying and assessing material climate-related impacts, risks, and opportunities

IRO-1

As part of the conducted double materiality assessment, Rawlplug identified a material climate-related impact primarily associated with greenhouse gas emissions resulting from the consumption of electricity and fuels in production processes and logistics activities.

This impact is actual and negative in nature, as it directly results from the energy-intensive nature of the Group's manufacturing operations, including the production of mechanical anchors, chemical anchors, plastic components, and the assembly of power tools. Greenhouse gas emissions arise both from operational activities (Scopes 1 and 2) and across the value chain (Scope 3), particularly in connection with the production of steel, plastics, and the transportation of raw materials and products.

The double materiality assessment also identified related financial risks, such as rising energy costs, increasing climate policy-related regulatory requirements, and stakeholder pressure to reduce the carbon footprint. At the same time, opportunities related to improving energy efficiency, modernizing production processes, and reducing emissions were identified, which may contribute to lowering operating costs and strengthening the Group's competitive position.

A detailed description of the identification of impacts, risks, and opportunities is included in the general IRO-1 section of this statement.

IMPACT

Negative impact on climate through GHG emissions resulting from energy and fuel consumption in production processes and logistics.

RISKS

Increase in energy costs and costs related to GHG emissions; tightening climate regulations.

OPPOR-TUNITIES

Improvement of energy efficiency, reduction of emissions, and reduction of operating costs.

5. Policies related to climate change mitigation and adaptation

E1-2

The Rawlplug Group's approach to managing the climate impact of its operations is based on the Environmental Policy and the Decarbonization Strategy, which define the general framework for the organization's activities aimed at reducing environmental impact.

Environmental policy

The Environmental Policy defines the fundamental principles for conducting business in a responsible and sustainable manner across all areas of the Group's operations. The document forms part of the ESG strategy and identifies key directions for environmental protection activities, particularly reducing the negative environmental impact of operations, developing employees' environmental awareness, and continuously improving the environmental management system.

As part of the implementation of the Environmental Policy, the Rawlplug Group undertakes activities aimed at:

- reducing greenhouse gas emissions,
- optimizing energy consumption,
- responsible waste management,
- protection of water resources,
- development of a more sustainable supply chain.

An important element of the approach is also employee education and engagement in initiatives supporting environmental protection.

The Environmental Policy applies to all companies within the Rawlplug Group, regardless of their business profile. The document establishes common environmental principles for the entire Group while allowing individual companies to develop and adapt environmental activities to the specific characteristics of their operational activities.

The Environmental Policy is adopted by resolution of the President of the Management Board. Its functioning is subject to periodic management-level review based on information provided by organizational units responsible for environmental activities within the Group.

Climate change mitigation

The Environmental Department, reporting directly to the President of the Management Board, is responsible for implementing and coordinating activities resulting from the Environmental Policy. Its responsibilities include, in particular, monitoring the achievement of environmental objectives, developing environmental management procedures and tools, and supporting the Group's organizational units in implementing activities aimed at reducing environmental impact.

Decarbonization strategy

The Environmental Policy is complemented by the Rawlplug Group's Decarbonization Strategy, described in section E1-1 of this report. The document defines the main directions for activities related to reducing greenhouse gas emissions and the energy transition of the Group's operations, including increasing energy efficiency, expanding the use of renewable energy sources, and seeking technological solutions supporting the reduction of environmental impact.

The Decarbonization Strategy is established by the President of the Management Board and the Management Board of the Rawlplug Group, who define the directions of activities related to emission reduction and energy transition. The President of the Management Board exercises direct oversight over the implementation of the Decarbonization Strategy, including monitoring the progress of activities undertaken as part of implementing the strategy's objectives across the various areas of the Group's operations.

The Environmental Policy and the Decarbonization Strategy are framework documents and constitute the basis for the further development of climate impact management activities. In the coming years, they are planned to be gradually expanded, including further specification of progress monitoring tools and deeper integration of climate-related issues into the Group's management and operational processes.

6. Actions and resources related to climate policy

E1-3

Climate change mitigation

The Rawlplug Group's priority is to reduce the climate impact of its operations and greenhouse gas emissions through systematic energy management, technological investments, process optimization, and cooperation across the value chain. The Group's environmental strategy is aligned with the global objectives of the Paris Agreement and aims to achieve net-zero emissions by 2050.

The main climate mitigation activities include:

- Optimization of energy consumption and emissions – Rawlplug has implemented energy management systems at production facilities (including in Wrocław), enabling the monitoring of energy consumption and identification of areas for efficiency improvements.
- Investments in low-emission technologies – installation of photovoltaic panels and exploration of further renewable energy solutions aimed at reducing fossil fuel consumption and emissions from production and logistics processes.
- Modernization of machinery and equipment – upgrading production machinery and equipment (including more energy-efficient injection molding machines), supporting reductions in energy consumption as well as direct and indirect emissions.

- Management of emissions across the value chain – measurement and reporting of GHG emissions throughout the value chain, from raw material sourcing, through production and transportation, to product use, in order to identify key emission areas and reduce them.
- Environmental Product Declarations (EPDs) – obtaining EPDs for selected products within the Rawlplug portfolio as a tool for transparency and communication of product environmental impacts throughout their lifecycle.
- Development of sustainable supply chains – cooperation with suppliers implementing sustainable development principles and ethical, responsible sourcing of raw materials and product components.
- Employee education and engagement – conducting the RawlNews information campaign and regular ESG training sessions aimed at increasing climate awareness and promoting environmentally responsible practices in daily work.

Climate change adaptation

In response to growing climate-related risks, the Rawlplug Group undertakes activities aimed at increasing operational resilience and reducing the impact of extreme weather conditions on supply chains and production processes.

Key adaptation measures include:

- Climate risk analysis – identification of production and logistics locations vulnerable to extreme weather events (e.g. droughts, floods, heatwaves), supporting preventive action planning.
- Inventory management and production planning – integration of weather change scenarios into logistics and warehouse planning systems in order to minimize supply disruptions and delay risks.
- Supplier diversification – expanding the supplier base with partners from different regions to reduce the risk of disruptions in areas where extreme weather conditions could affect raw material availability.
- Logistics flexibility – preparation for rapid changes in transportation methods or delivery routes in response to environmental conditions or crisis events.
- Product and portfolio design – promoting products and solutions that are more resilient to various climate-related usage conditions and demonstrate improved environmental performance during long-term use.
- Enhancing operational awareness – training and internal communication focused on recognizing climate risks and implementing practical adaptation measures both in production and strategic planning.

7. Targets related to climate change mitigation and adaptation

E1-4

The Rawlplug Group began measuring its carbon footprint on a limited basis in 2022. In 2024, for the first time, the carbon footprint was calculated across all three emission scopes in accordance with the GHG Protocol standard (Scope 1, Scope 2, and Scope 3), covering all consolidated Group entities and the main emission categories. This represents a significant step towards full transparency and climate management.

The GHG emission measurements include:

- SCOPE 1 (direct emissions) – emissions from fuels used in production processes and internal transport;
- SCOPE 2 (indirect energy-related emissions) – consumption of electricity, heating, and cooling;
- SCOPE 3 (indirect value chain emissions) – emissions related to raw material purchases, external transportation, business travel, and other supply chain categories.

At the end of 2025, the Rawlplug Group began implementing the OneStream system to enable comprehensive collection and reporting of environmental data for the entire year 2025. Through the use of OneStream, the Rawlplug Group is able to monitor greenhouse gas emissions in a more precise and detailed manner than in previous years. The new tool will enable more accurate definition of emission reduction targets and more reliable planning of decarbonization activities.

As a result of improved data quality and accuracy, the total carbon footprint value of the Rawlplug Group in 2025 is higher than in the previous year. The higher value does not result from an actual increase in the Group's climate impact, but from more comprehensive inclusion of all emission sources and more precise calculations enabled by the new tool. In previous years, the limited scope of data and lower reporting granularity resulted in lower reported carbon footprint values.

The Rawlplug Group plans that, in the coming years, emission values will be compared with 2025 data, enabling the establishment of precise long-term decarbonization targets. Furthermore, in 2027, the Group will update its climate targets, as the data reported for 2026 will be fully comparable with 2025 values. This will allow the establishment of even more precise targets based on a complete and reliable data set.

The Rawlplug Group has developed a Transition Plan for Climate Change Mitigation, which was published in the 2024 annual report (pp. 77–78). The document defines the general directions for transforming the Group's operations towards greenhouse gas emission reduction, particularly through actions related to energy efficiency, the use of renewable energy sources, and optimization of production processes.

The Transition Plan expands upon the Decarbonization Strategy and is aligned with the long-term objective of achieving net-zero emissions by 2050. At the current stage, the document remains general in nature and does not yet include detailed financial scenarios or full quantification of the emission reduction pathway.

The Group plans to further develop the Transition Plan in the coming years, including further specification of interim targets, operational activities, and integration with financial planning.

8. Energy consumption and energy mix

E1-5

The total energy consumption of the Rawlplug Group in 2025 (including fuel consumption as well as electricity, heating, and cooling energy consumption) amounted to 70,094.85 MWh. Purchased, acquired, or self-generated electricity, heating, and cooling energy accounted for 34.17% of total energy consumption, while the remaining 65.83% represented energy derived from the consumption of fuels: crude oil, petroleum products, and natural gas.
Energy source structure:

55,701.91 MWh	fossil sources (79.47%)
14,357.59 MWh	renewable sources (20.48%) – self-generated energy

The fuels presented in the table refer to fuels consumed in company vehicles as well as generators and boiler rooms (rows 1–4), while electricity and thermal energy from all sources indicated in the table represent energy consumed in production, office, and warehouse buildings, either purchased from external suppliers (rows 5 and 8) or self-generated (row 12).

ENERGY CONSUMPTION AND ENERGY MIX

		UNIT	2024	2025	YEAR-ON-YEAR CHANGE (YOY)	
1	Fuel consumption from coal and coal products	MWh	0.00	0.00	0.00	%
2	Fuel consumption from crude oil and petroleum products	MWh	8,307.67	12,736.70	53.31	%
3	Fuel consumption from natural gas	MWh	6,376.54*	33,365.78	423.26	%
4	Fuel consumption from other fossil sources	MWh	537.11	0.00	-100.00	%
5	Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	34,122.60*	9,599.43	-71.87	%
6	Total energy consumption from fossil sources	MWh	49,343.92	55,701.91	12.89	%
7	Share of fossil sources in total energy consumption	%	93.61	79.47	-14.14	p.p.
8	Energy consumption from nuclear sources	MWh	0.00	35.35	-	
9	Share of energy from nuclear sources in total energy consumption	%	0.00	0.05	0.05	p.p.
10	Fuel consumption from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0.00	0.00	-	
11	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	0.00	0.00	-	
12	Consumption of self-generated renewable energy without fuel use	MWh	3,370.00	14,357.59	326.04	%
13	Total energy consumption from renewable sources	MWh	3,370.00	14,357.59	326.04	%
14	Share of renewable sources in total energy consumption	%	6.39	20.48	14.09	p.p.
15	Total electricity consumption	MWh	52,713.92	70,094.85	32.97	%

** Data for 2024 in this area may be subject to inaccuracies resulting from reporting errors.*

The total energy consumption of the Rawlplug Group in 2025, amounting to 70,094.85 MWh, represents an increase of more than 32.97% compared to the previous year. This increase results from the previously mentioned improvement in reporting precision and data collection enabled by the implementation of the new OneStream tool, which allows the collection and consolidation of energy consumption data from all companies within the organization. The methodology for calculating energy consumption was based on invoice data or meter readings.

At the same time, a significant change in the structure of the energy mix is visible – the share of fossil energy sources decreased (by 14.14 percentage points), while the share of renewable energy increased significantly (by 14.09 percentage points). This mainly results from the dynamic growth in self-generated renewable energy production (up 326.04% year-on-year), indicating the progressing energy transition of the Group and the growing importance of low-emission energy sources.

TOTAL ENERGY CONSUMPTION FROM FOSSIL SOURCES IN CLIMATE HIGH-IMPACT SECTORS WITHIN THE RAWLPLUG GROUP

ENERGY INTENSITY RELATIVE TO NET REVENUE	UNIT	2025
Total energy consumption within activities in climate high-impact sectors relative to net revenue from activities in climate high-impact sectors	MWh / PLN 1 million	65.59

9. Gross Scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions

E1-6

Approach to GHG emissions measurement

In 2025, the Rawlplug Group carried out a comprehensive calculation of greenhouse gas (GHG) emissions covering all emission scopes (Scope 1, Scope 2, and Scope 3), in accordance with the internationally recognized The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The calculation covered all companies within the Group and the full range of indirect emission categories in Scope 3, enabling a complete view of climate impact across the entire value chain.

The calculation process was based on operational data obtained from invoices, financial systems, and information collected directly from organizational units. These data were converted into CO_2e emissions using recognized emission factor databases, including: National Centre for Emissions Management (KOBiZE), Department for Environment, Food and Rural Affairs (DEFRA), ecoinvent, Multi-Regional Environmentally Extended Supply-Use Table (MR-SUT) and Input-Output Table (MR-IOT) – EXIOBASE, Institute for Global Environmental Strategies (IGES), The Intergovernmental Panel on Climate Change (IPCC), as well as national and international reference sources.

An important step towards improving reporting quality was the implementation of the OneStream tool in 2025, which enabled standardization of the data collection process and improved data completeness and accuracy. As a consequence, 2025 should be treated as the first year of full, high-quality operational GHG emissions reporting.

The year 2024 was adopted as the baseline year for further monitoring of progress; however, due to the significant improvement in data quality in 2025, the comparability of Scope 1 and Scope 2 results remains limited.

Reporting period

The reporting period for which GHG emissions were calculated covers the period from 1 January 2025 to 31 December 2025. This period corresponds to the financial year of the Rawlplug Group.

Organizational boundaries

The GHG emissions calculation was conducted for all 37 companies of the Rawlplug Group in accordance with the operational control approach.

In most companies, with the exception of: Koelner Hungária Kft, Rawlplug Manufacturing (Thailand) Ltd, Koelner-Ukraine LLC, Koelner Kazakhstan Ltd, Rawlplug California Inc., Herco Ireland Ltd., the Rawlplug Group holds 100% ownership interest and 100% financial control. Therefore, the selection of the GHG emissions consolidation criterion based on ownership share or financial control (equity share approach vs. financial control approach according to the GHG Protocol) was not material.

This means that the report includes GHG emissions from all operations over which the Group exercises operational control, regardless of ownership structure.

Operational boundaries

The operational control approach was adopted as the consolidation criterion in accordance with the GHG Protocol. Defining operational boundaries was crucial for assigning GHG emissions to the appropriate scopes and categories according to GHG Protocol definitions.

Within the adopted operational boundaries:

- SCOPE 1 emissions include primarily fuel combustion and process emissions;
- SCOPE 2 emissions relate to purchased electricity, heat, and cooling energy;
- SCOPE 3 emissions include emissions arising throughout the value chain, both upstream and downstream, including distribution, product use, and end-of-life treatment.

LIST OF ENTITIES FORMING THE RAWLPLUG S.A. GROUP

	COMPANY NAME	COUNTRY	SHARE IN CAPITAL	FINANCIAL CONTROL	OPERATIONAL CONTROL
1	Rawlplug S.A.	Poland	100.00%	yes	yes
2	Rawlplug Ltd	United Kingdom	100.00%	yes	yes
3	Koelner Rawlplug IP Sp. z o.o. O/Łańcut, O/Wrocław	Poland	100.00%	yes	yes
4	Koelner Hungária Kft	Hungary	51.00%	yes	yes
5	Rawlplug CZ s.r.o.	Czech Republic	100.00%	yes	yes
6	Koelner Deutschland GmbH	Germany	100.00%	yes	yes
7	Stahl GmbH	Germany	100.00%	yes	yes
8	Rawlplug Middle East FZE	United Arab Emirates	100.00%	yes	yes
9	Rawlplug Building & Construction Material Trading LLC	United Arab Emirates	100.00%	yes	yes
10	Rawlplug Ireland Ltd	Ireland	100.00%	yes	yes
11	Koelner Vilnius UAB	Lithuania	100.00%	yes	yes
12	Rawlplug France SAS	France	100.00%	yes	yes
13	Rawl Scandinavia AB	Sweden	100.00%	yes	yes
14	Rawlplug Slovakia s. r. o.	Slovakia	100.00%	yes	yes
15	Koelner Ltd	Russia	100.00%	yes	yes
16	Rawlplug Manufacturing (Thailand) Ltd	Thailand	99.91%	yes	yes
17	Koelner-Ukraine LLC	Ukraine	87.00%	yes	yes
18	Koelner Trading KLD LLC	Russia	100.00%	yes	yes
19	Koelner Kazakhstan Ltd	Kazakhstan	70.00%	yes	yes
20	Rawlplug Portugal Lda	France	100.00%	yes	yes
21	Rawl Africa (PTY) Ltd	South Africa	100.00%	yes	yes
22	Rawlplug Singapore Pte. Ltd	Singapore	100.00%	yes	yes
23	Rawlplug Shanghai Trading Ltd	People's Republic of China	100.00%	yes	yes
24	Rawlplug Inc.	United States of America	100.00%	yes	yes
25	Rawlplug Products and Services India Private Ltd	Republic of India	100.00%	yes	yes
26	Rawlplug Italy S.R.L.	Italy	100.00%	yes	yes
27	Rawlplug Vietnam Company Ltd	Vietnam	100.00%	yes	yes
28	JN192 Sp. z o.o.	Poland	100.00%	yes	yes
29	JN192 Sp. z o.o. sp.k.	Poland	100.00%	yes	yes
30	Rawlplug Australia Pty Ltd	Australia	100.00%	yes	yes
31	Rawlplug 5PL sp. z o.o.	Poland	100.00%	yes	yes
32	Rawlplug Turkey İnşaat Malzemeleri Limited Şirketi	Türkiye	100.00%	yes	yes
33	Rawlplug Energia Odnawialna Sp. z o.o.	Poland	100.00%	yes	yes
34	Rawlplug Inwestycje Sp. z o.o.	Poland	100.00%	yes	yes
35	Rawlplug España, S.L.	Spain	100.00%	yes	yes
36	Rawlplug California Inc.	United States of America	51.00%	yes	yes
37	Herco Ireland Ltd.	Ireland	25.00%	yes	yes

Description of calculation methodology, data sources, and emission factors
The GHG emissions were calculated using an internal tool in accordance with the GHG Protocol. Emission values are reported in tonnes (Mg) of carbon dioxide equivalent (CO_2e).

The conversion of collected activity data into greenhouse gas emissions was carried out by multiplying activity data by appropriate emission factors specific to each emission source (e.g. fossil fuel combustion or electricity generation).

The general formula applied for all scopes was:

GHG EMISSION = ACTIVITY × EMISSION FACTOR

where:
Activity means the measure of activity (e.g. electricity consumption in kWh, fuel consumption in liters, etc.);
Emission factor means the greenhouse gas emission coefficient assigned to a given activity (e.g. kg CO_2/kWh for electricity or kg CO_2/liter for fuel).

Activity data representing emission sources were obtained from invoices, internal databases, IT systems, surveys, and direct consultations with employees.

Sources of emission factors:
1. SCOPE 1 GHG EMISSIONS. Most Scope 1 emissions were calculated using emission intensity factors from the following sources:
   - fuel combustion in stationary equipment – KOBiZE (2025) and DEFRA (2025),
   - fuel combustion in vehicles – DEFRA (2025),
   - direct emissions from industrial processes – DEFRA (2025) and IPCC 6,
   - fugitive emissions – DEFRA (2025).
2. SCOPE 2 GHG EMISSIONS.
   A. For the location-based method, emissions were calculated using:
   - KOBiZE factors for purchased electricity in Polish companies,
   - and the following location-based factors for foreign entities: IGES, Australian Government GHG Emission Factors, U.S. Energy Information Administration (EIA), and Climatiq.

   B. For the market-based method, the primary data source consisted of factors provided by the Association of Issuing Bodies (AIB), enabling consideration of declared energy origin and Guarantees of Origin in European countries. For entities outside the EU, the location-based factor was applied.
   C. For thermal energy:
   - Polish companies used factors published in the report "Energetyka cieplna w liczbach" issued by the Polish Energy Regulatory Office,
   - while foreign entities applied factors from ecoinvent 3.11 relating to district or industrial heating other than natural gas.

   D. Cooling energy emissions were calculated using factors provided by ecoinvent 3.11.
3. SCOPE 3 GHG EMISSIONS, values were calculated using emission factors derived from the following databases and sources: DEFRA (2025), ecoinvent 3.11 (2025), the Inventory of Carbon & Energy (ICE) database, and the KOBiZE greenhouse gas emission factor for electricity for 2025 in the case of Category 11.

For financial data, emission intensity factors from the EXIOBASE 3.8.2 database (Multi-Regional Environmentally Extended Supply-Use Table (MR-SUT) and Input-Output Table (MR-IOT)) were applied. These factors relate to greenhouse gas emissions (or other pollutants) expressed per thousand euros and were calculated using the Economic Input-Output (EIO) methodology.
With regard to Scope 1 emissions, most emissions were calculated using emission intensity factors from various sources:
- fuel combustion in stationary equipment – KOBiZE (2025) and DEFRA (2025),
- fuel combustion in vehicles – DEFRA (2025),
- direct emissions from industrial processes – DEFRA (2025) and the Intergovernmental Panel on Climate Change (IPCC

INFORMATION ON THE METHODOLOGY FOLLOWED TO CALCULATE THE 2025 EMISSIONS

	SOURCE OF EMISSIONS		SOURCE OF INPUT DATA	SOURCE OF EMISSION FACTORS
SCOPE 1	Fuels and cooling agents consumed in buildings and vehicles owned by the Rawlplug Group (in relevant units)		Invoices, CRO (consumption of emission sources in relevant units)	DEFRA, KOBiZE, IPCC
SCOPE 2	Electricity and heat consumed in the Rawlplug Group's buildings		Invoices (consumption of emission sources in relevant units)	KOBIZE, IGES, GHG Emission Factors, Australian National Greenhouse Accounts Factors, Climatiq, U.S. Energy Information Administration, AIB, ECOINVENT, URE
SCOPE 3	CATEGORY 1	PURCHASED GOODS AND SERVICES		
	Sourcing of raw materials		Database of purchased raw materials (mass of each raw material), database of purchased goods (financial data)	DEFRA, EXIOBASE, ECOINVENT, ICE,
	CATEGORY 2	CAPITAL GOODS		
	Purchased capital goods and emissions generated while producing the capital goods purchased by the company		CapEx statement from financial systems	EXIOBASE
	CATEGORY 3	FUEL- AND ENERGY-RELATED ACTIVITIES NOT INCLUDED IN SCOPE 1 OR SCOPE 2		
	Emissions related to the production, transport, and distribution of the fuels and energy purchased for and consumed in buildings and in-house vehicles. Well-To-Tank emissions were taken into account for those associated with energy transmission and distribution losses and fossil fuels		Invoices (consumption of emission sources in relevant units)	DEFRA
	CATEGORY 4	UPSTREAM TRANSPORT AND DISTRIBUTION (FROM SUPPLIERS TO RAWLPLUG'S WAREHOUSES)		
	Transportation of purchased goods from the supplier to Rawlplug warehouses (air, sea, and land transport)		Invoices (type of transport, place of dispatch and delivery, weight of transported cargo - goods together with packaging)	ECOINVENT
	CATEGORY 5	WASTE GENERATED IN OPERATIONS		
	Industrial waste directly associated with the raw materials purchased, products, and municipal waste		Waste database, survey of foreign companies (averaged data from lessors)	DEFRA, ECOINVENT
	CATEGORY 6	BUSINESS TRAVEL		
	Transport and hotel stay at destination		Business travel database (cost data)	DEFRA, ECOINVENT,

	SOURCE OF EMISSIONS		SOURCE OF INPUT DATA	SOURCE OF EMISSION FACTORS
SCOPE 3	CATEGORY 7	EMPLOYEE COMMUTING		
	Transportation of Rawlplug employees to their workplace		Employee survey (means of transport, distance, number of in-office working days) and vehicle count in company parking areas	DEFRA
	CATEGORY 8	UPSTREAM LEASED ASSETS		
	Consumption of fuels, electricity, heating energy, and refrigerants in leased facilities (offices, warehouses) - emissions not included in Scopes 1 and 2		Invoices (office lease agreements)	EXIOBASE
	CATEGORY 9	DOWNSTREAM TRANSPORT AND DISTRIBUTION		
	Transport of purchased goods to the customer		Shipment database (cost data)	EXIOBASE
	CATEGORY 10	PROCESSING OF SOLD PRODUCTS		
	Rawlplug offers only finished products and does not distribute semi-finished products requiring further processing by customers			
	CATEGORY 11	USE OF SOLD PRODUCTS		
	Indirect electricity consumption during the use of Rawlplug power tools purchased by customers. Fastening products purchased by customers are characterized by long service life; therefore, this aspect was considered negligible in the carbon footprint calculation		Number of products sold - sales database	Regulation of the Minister of Climate and Environment of 24 September 2024 on the greenhouse gas emission factor for electricity for 2025
	CATEGORY 12	END-OF-LIFE TREATMENT OF SOLD PRODUCTS		
	Average weight of sold power tools classified as waste electrical and electronic equipment. Fastening products are characterized by long service life; therefore, this aspect was considered negligible in the carbon footprint calculation		Number of products sold converted into average weight - sales database	ECOINVENT
	CATEGORY 13	DOWNSTREAM LEASED ASSETS		
	Rawlplug does not lease premises to third parties			
	CATEGORY 14	FRANCHISES		
	Rawlplug does not operate franchise facilities			
	CATEGORY 15	INVESTMENTS		
	Rawlplug does not hold capital investments outside the Rawlplug Group			

Total greenhouse gas emissions

In the 2025 reporting year, the Rawlplug Group's total greenhouse gas emissions amounted to:

Location-based method	202,317.40 Mg CO_2e
Market-based method	208,697.63 Mg CO_2e

The difference between the results arises from the different approaches to electricity emission factors. The location-based method reflects the average emission intensity of energy systems, whereas the market-based method takes into account actual energy purchasing conditions, including the use of Guarantees of Origin. Both calculation methods were applied for Scope 2 emissions.

SCOPE 1 GREENHOUSE GAS EMISSIONS

Direct emissions (Scope 1) amounted to 14,925.49 Mg CO_2e in 2025 and were mainly related to fuel combustion in installations and vehicles, as well as process and fugitive emissions such as refrigerant leakages.

SCOPE 2 GREENHOUSE GAS EMISSIONS

Scope 2 emissions were calculated in accordance with the dual reporting approach and amounted to:

- 21,405.80 Mg CO_2e (location-based),
- 27,786.03 Mg CO_2e (market-based).

The noticeable difference between the results obtained under both methods results from the use of different emission factors. The location-based method is based on average emission intensity indicators for national and regional energy systems, while the market-based method reflects energy purchasing conditions, including suppliers' fuel mix structures and available market data.
Within this approach, emission factors published by the Association of Issuing Bodies (AIB) were applied. AIB data take into account the declared origin of energy and relate to electricity purchased together with Guarantees of Origin. This made it possible to reflect the actual impact of the Group's purchasing decisions on emission levels rather than only average grid conditions. Where AIB factors were unavailable, the emission factors applied under the location-based method were used, in accordance with the GHG Protocol approach.

Combined Scope 1 and Scope 2 emissions amounted to:

- 36,331.30 Mg CO_2e (location-based),
- 42,711.53 Mg CO_2e (market-based).

SCOPE 3 VALUE CHAIN EMISSIONS

The largest share of the Group's total carbon footprint comes from Scope 3 emissions, which amounted to 165,986.11 Mg CO_2e in 2025. This means that more than 80% of total emissions arise outside the Group's direct operational control, throughout the entire value chain.

The most significant emission sources include:

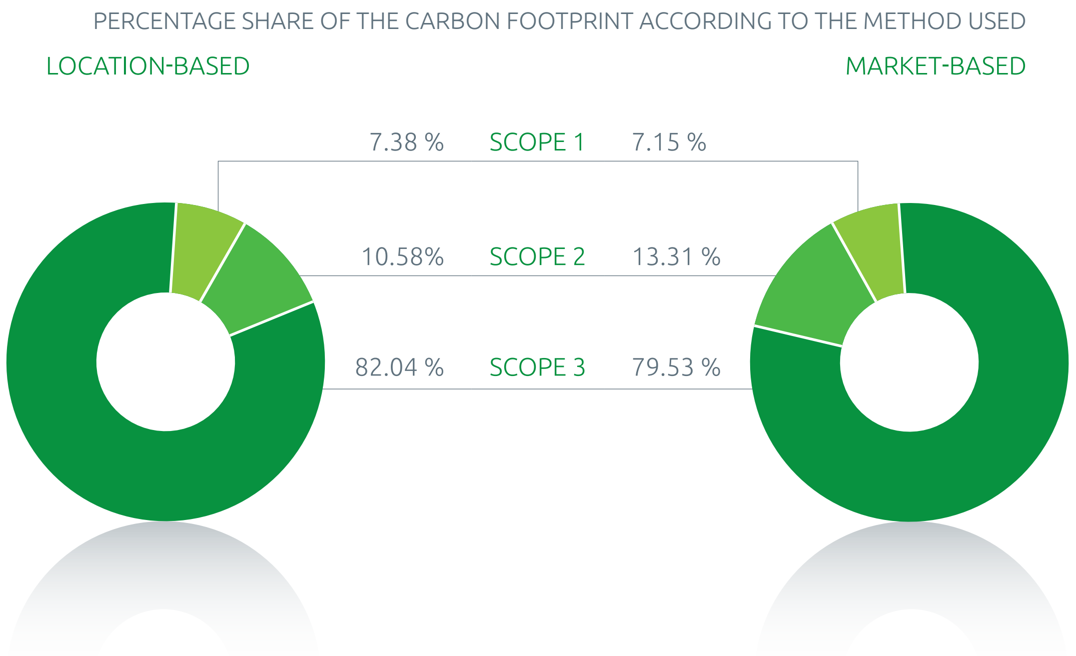
- Purchased goods and services – 113,198.48 Mg CO_2e,
- Use of sold products – 35,430.16 Mg CO_2e.

The first category reflects emissions associated with the production of raw materials and components used by the Group and represents the dominant emission source within the total carbon footprint. The second category results from energy consumption during the use of power tools, with the increase in this category in 2025 directly related to a significant increase in sales of this product group by approximately 64% compared to the previous year. Other categories, such as transportation, energy-related activities outside Scopes 1 and 2, business travel, and capital goods, account for a significantly smaller, although still noticeable, share of total emissions.

GREENHOUSE GAS (GHG) EMISSIONS IN THE RAWLPLUG GROUP

		UNIT	EMISSION VALUE
	SCOPE 1 GREENHOUSE GAS EMISSIONS		
	Gross Scope 1 greenhouse gas emissions	$MgCO_2e$	14,925.49
	Share of Scope 1 greenhouse gas emissions covered by the regulated emissions trading system	%	0.00
	SCOPE 2 GREENHOUSE GAS EMISSIONS		
	According to the location-based method	$MgCO_2e$	21,405.80
	According to the market-based method	$MgCO_2e$	27,786.03
	SCOPE 3 GREENHOUSE GAS EMISSIONS		
	Total gross indirect Scope 3 greenhouse gas emissions	$MgCO_2e$	165,986.11
1	Purchased goods and services	$MgCO_2e$	113,198.48
2	Capital goods	$MgCO_2e$	2,153.30
3	Fuel- and energy-related activities not included in Scope 1 or 2	$MgCO_2e$	4,135.95
4	Upstream transportation and distribution	$MgCO_2e$	4,496.31
5	Waste generated in operations	$MgCO_2e$	507.26
6	Business travel	$MgCO_2e$	2,183.07
7	Employee commuting	$MgCO_2e$	714.51
8	Upstream leased assets	$MgCO_2e$	96.16
9	Downstream transportation and distribution	$MgCO_2e$	3,064.45
10	Processing of sold products	$MgCO_2e$	0.00
11	Use of sold products	$MgCO_2e$	35,430.16
12	End-of-life treatment of sold products	$MgCO_2e$	6.46
13	Downstream leased assets	$MgCO_2e$	0.00
14	Franchises	$MgCO_2e$	0.00
15	Investments	$MgCO_2e$	0.00
	TOTAL GREENHOUSE GAS EMISSIONS		
	Total Scope 1+2 greenhouse gas emissions (location-based)	$MgCO_2e$	36,331.30
	Total Scope 1+2 greenhouse gas emissions (market-based)	$MgCO_2e$	42,711.53
	Total Scope 1+2 (location-based) + Scope 3 greenhouse gas emissions	$MgCO_2e$	202,317.40
	Total Scope 1+2 (market-based) + Scope 3 greenhouse gas emissions	$MgCO_2e$	208,697.63

PERCENTAGE BREAKDOWN OF GHG EMISSIONS ACROSS THE THREE MAIN SCOPES



Emissions intensity

In this report, the Rawlplug Group presents an estimated carbon footprint for private-label products. The emission indicator per product unit was calculated based on data concerning the consumption of materials and raw materials used in their production. Scope 3 emissions, Category 1 (purchased goods and services), relating to the production of private-label products, were taken into account and divided by the total number of analyzed products amounting to 33.8 million units.

Transport-related emissions were not included in the calculation. In order to monitor emission efficiency, the Group applies emission intensity indicators relative to revenue.

In 2025, total Scope 1 and 2 emissions (location-based) amounted to 34.00 Mg CO_2e per PLN 1 million of net revenue while for the full emission scope (Scopes 1, 2, and 3), the indicator amounted to 189.32 Mg CO_2e per PLN 1 million.

Additionally, emissions per product unit for private-label products were estimated at an average of 3.35 kg CO_2e per unit , allowing for a better understanding of the environmental impact of products at the unit level.

GHG EMISSIONS INTENSITY PER UNIT OF PRIVATE-LABEL PRODUCT MANUFACTURED IN THE RAWLPLUG GROUP

	UNIT	2025
Emissions per unit of private-label product manufactured	kg CO_2e	3.35

Comparison: 2024 vs. 2025

The year 2025 represents an important stage in the development of the Rawlplug Group's emissions reporting system. The increase in reported Scope 1 and 2 emissions primarily results from improvements in data quality and coverage rather than from an actual increase in emissions. Therefore, 2025 should be treated as the reference point for future comparative analyses.

The year 2024 had previously been designated as the baseline year for further greenhouse gas emissions reporting within the Rawlplug Group, covering for the first time a full calculation of emissions across all three scopes in accordance with *The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard*. Since then, the organization has consistently improved its reporting methodology, expanded the scope of analyses, and enhanced data collection processes.

A significant element of this evolution was the implementation of the OneStream tool in 2025, which substantially improved the quality, completeness, and consistency of collected operational data.

Due to the significant improvement in data collection processes in 2025, including broader coverage of companies and greater granularity of source data, direct comparison between 2024 and 2025 results for Scopes 1 and 2 is not fully representative. The increase in emissions reported in these scopes mainly results from improved data quality and completeness rather than actual increases in energy or fuel consumption. Consequently, 2025 should be treated as the first year of full, high-quality reporting of direct and indirect operational emissions.

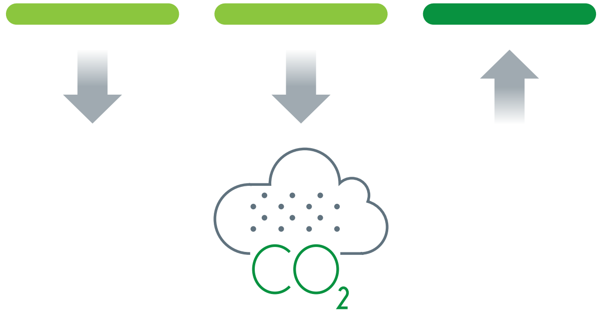
The increase in reported Scope 1 emissions was largely driven by the implementation of OneStream and the broader inclusion of data, including a larger number of companies and more detailed fuel combustion information.

Scope 2 emissions also increased as a result of the expansion and standardization of electricity, heating, and cooling energy reporting. In 2025, the full range of emission factors and data sources was applied for the first time, increasing accuracy and enabling the consistent use of both reporting methods in line with GHG Protocol standards.

Unlike Scopes 1 and 2, Scope 3 reflects an actual trend change, as the reporting methodology did not undergo equally significant modifications. Total Scope 3 emissions decreased by 21.5 thousand Mg CO_2e, representing a reduction of approximately 11.5%.

The most significant differences relate to:

Purchased goods and services	Downstream transportation and distribution	Use of sold products
144,471.39 Mg CO_2e	22,681.64 Mg CO_2e	35,430.16 Mg CO_2e
DECREASE	DECREASE	INCREASE
113,198.48 Mg CO_2e	3,064.45 Mg CO_2e	10,210.37 Mg CO_2e



The overall emissions structure in 2025 shows that more than 82% of all emissions (according to the location-based method) originate from Scope 3, confirming that the greatest reduction potential lies within the value chain.

The increase in total location-based emissions primarily results from the doubling of reported operational emissions (Scopes 1 and 2), which, according to the adopted methodology, should not be interpreted as an actual increase in emissions per se, but rather as an improvement in data quality.

Summary

The emissions structure of the Rawlplug Group clearly indicates that the key climate impact is associated with the value chain, particularly the purchase of raw materials and the use of products. This means that effective emission reduction actions require not only optimization of operational processes, but also close cooperation with suppliers and further development of the product portfolio towards more environmentally efficient solutions.

At the same time, the energy area remains an important component of emissions management, and the differences between the location-based and market-based methods indicate the potential for further decarbonization activities related to energy purchasing.

10. Greenhouse gas removals and greenhouse gas mitigation projects financed through carbon credits

E1-7

In the 2025 financial year, the organization did not implement any greenhouse gas removal projects or emission reduction projects financed through carbon credits.

At the same time, the organization undertakes activities aimed at reducing greenhouse gas emissions through the use of renewable energy within its own operations.

Electricity generated from photovoltaic (PV) installations amounted to 14,357.59 MWh, representing approximately 20.5% of total energy consumption of 70,094.85 MWh.

The use of renewable energy contributes to reducing CO_2 emissions associated with the purchase of electricity from the power grid. The estimated amount of avoided emissions is approximately 2,872 tCO_2, based on a standard electricity emission factor of 0.2 tCO_2/MWh.

The organization treats the development of its own renewable energy sources as part of its decarbonization strategy and plans to further increase the share of renewable energy in total energy consumption in the coming years.

11. Internal carbon pricing

E1-8

The Rawlplug Group does not apply an internal carbon price (Internal Carbon Pricing – ICP) in its decision-making or investment processes. The organization continues to monitor climate-related risks and considers the possibility of implementing ICP in the future as part of the further development of its climate management system.

12. Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

E1-9

The Rawlplug Group identifies both transition risks and physical risks related to climate change that may affect its financial position in the medium and long term.

The most significant transition risks include rising energy costs, potential charges related to greenhouse gas emissions, and the need to adapt operations to changing legal regulations. In particular, this may result in increased operating costs, including production costs and investments in low-emission technologies.

Physical risks primarily include potential disruptions in the supply chain resulting from extreme weather events, which may lead to increased raw material costs and delays in order fulfillment.

At the same time, the Group identifies opportunities related to the climate transition, including improvements in energy efficiency, development of its own energy sources, and optimization of production processes, which in the long term may contribute to reducing operating costs and increasing competitiveness.

As of the reporting date, the Group does not perform a quantitative estimation of the financial impact of the identified risks and opportunities.

POLLUTION

1. Description of the processes used to identify and assess material pollution-related impacts, risks, and opportunities

IRO-1

As a result of the double materiality assessment, Rawlplug identified an environmental pollution impact primarily related to plastic processing operations and the production of chemical anchors. This impact concerns in particular the potential contamination of soil, water, and air, as well as the risk of microplastic emissions and leakages of chemical substances used in production processes.

This impact is actual and negative in nature; however, its scale is limited due to the environmental management systems in place and the procedures for controlling chemical substances and waste. The analysis also identified financial risks related to potential tightening of environmental regulations, increased technology adaptation costs, and the possibility of environmental incidents.

At the same time, opportunities were identified arising from the development of environmental management systems, increased recycling levels, and optimization of production processes, which may reduce environmental risks and improve operational efficiency.

A detailed description of the identification of impacts, risks, and opportunities is included in the general IRO-1 section of this statement.

IMPACT

Negative environmental impact through the risk of emissions of microplastic particles and chemical substances

RISKS

Increase in regulatory costs and potential environmental incident costs

OPPORTUNITIES

Reduction of regulatory costs through the development of environmental management systems

2. Policies related to pollution

E2-1

As part of its operations, the Rawlplug Group does not maintain separate, detailed policies specifically addressing microplastic emissions or chemical substance leakages, and in the double materiality assessment this issue was not considered critically material. The average impact materiality was assessed as moderate.

At the same time, the existing Environmental Policy and Supplier Code of Ethics define general principles concerning pollution prevention and environmental protection. The Environmental Policy includes objectives such as:

- reducing the negative environmental impact of the company's operations,
- promoting environmentally responsible attitudes among employees,
- continuous improvement of the environmental management system.

Operational activities include: reduction of greenhouse gas emissions, optimization of energy consumption, responsible waste management, sustainable supply chain management, and environmental education for employees.

Chemical management system and Safety Data Sheets (SDS)

In 2023, Rawlplug implemented a modern IT tool supporting chemical substance management – an SDS management application operating at the Wrocław facility, where chemical anchors are manufactured. The system serves as a central register of chemical substances and a comprehensive tool supporting compliance with REACH and CLP regulations.

Key functionalities of the system include:

- analysis of mixture composition,
- chemical risk assessment,
- generation of simplified Safety Data Sheets,
- creation of labels compliant with legal requirements,
- substance approval module.

The implementation of the application enabled the replacement of dispersed, manual registers with a unified digital system, significantly increasing information management efficiency, shortening response times in emergency situations, and improving data accessibility for employees.

Particular emphasis was placed on the development of simplified Safety Data Sheets presenting key information in an accessible way, including:

- hazards and protective measures,
- storage requirements,
- emergency procedures,
- first aid measures.

KEY PRINCIPLES OF CHEMICAL SUBSTANCE MANAGEMENT

AREA	KEY REQUIREMENTS
Substance identification	Full inventory of all chemicals together with hazard assessment
Regulatory compliance	Verification of compliance with REACH, CLP, and national regulations
Safety Data Sheets (SDS)	Obligation to maintain, update, and provide SDS documentation in Polish
ChemiQ system	Central SDS register, document workflow management, and substance approval process
Risk assessment	Assessment of occupational health & safety and environmental risks prior to substance approval
Employee training	Mandatory employee familiarization with SDS documentation and confirmation of understanding of the rules
Storage	Storage conditions compliant with fire protection requirements and minimizing leakage risks
Labeling	Compliance with GHS and CLP requirements – pictograms, H and P statements, hazard identification
Emergency response	Emergency preparedness and response procedures
Monitoring and continuous improvement	Continuous monitoring of the effectiveness of implemented measures

Internal regulations and operational instructions

Chemical substance management at Rawlplug is based on formalized procedures, in particular:

- Instruction "Management of Chemical Substances and Mixtures" (IJ-14001-03),
- Instruction for the Storage of Chemical Substances (Łańcut facility) (1/BI/09).

These instructions define detailed rules of conduct, responsibilities, and operational requirements.

Organizational responsibilities

The chemical management system is based on clearly defined roles and responsibilities, including:

- managers of organizational units (operational supervision),
- health & safety and environmental specialists (risk and compliance assessment),
- R&D and technical documentation departments (preparation of SDS documentation),
- employees (compliance with rules and procedures).

Minimization of environmental impact

Thanks to the implemented solutions, Rawlplug:

- reduces the use of hazardous substances,
- minimizes the risk of emissions and leakages into the environment,
- ensures safe storage and use of chemicals,
- increases transparency and control over the circulation of substances.

This approach is aligned with the Group's long-term sustainable development strategy, aimed at reducing the negative environmental impact of operational activities while ensuring employee safety.

3. Actions and resources related to pollution

E2-2

Rawlplug undertakes a range of activities aimed at reducing the risk of air, water, and soil pollution, as well as increasing the safety of chemical substance use.

ACTIONS AIMED AT REDUCING POLLUTION RISKS

WASTE MANAGEMENT AND RECYCLING. Increasing waste segregation and control, maximizing recovery and recycling, and reusing post-production waste.

CHEMICAL SUBSTANCE MANAGEMENT. Implementation of an SDS management system, mixture composition analysis, chemical risk assessment, substance approval module, emissions calculator, and a label creator compliant with REACH and CLP requirements.

PROCESS OPTIMIZATION AND PRODUCT DESIGN. Implementation of solutions reducing raw material consumption and pollutant emissions, including improvements in packaging design.

INFRASTRUCTURE MODERNIZATION. Enhancing the safety of storage and use of chemical substances and minimizing the risk of leakages.

COOPERATION WITH SUPPLIERS. Requiring compliance with international chemical standards and conducting audits and controls throughout the supply chain.

These actions contribute to reducing the risk of penalties and compliance costs, increasing product attractiveness in tenders requiring environmental declarations, and reducing operational risk.

4. Targets related to pollution

E2-3

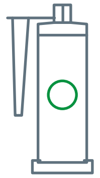
As part of its sustainability strategy, Rawlplug has established key operational targets aimed at reducing pollution and minimizing the environmental impact of its operations:

Achieving zero incidents related to chemical substance leakages by 2030.
This target applies to the central production facility in Wrocław, where chemical anchors are manufactured. Its implementation is based on the deployment of advanced technical and organizational solutions, including modern systems for chemical storage and monitoring, as well as systematic employee training. In 2025, significant progress was achieved – the number of incidents was reduced by 50% compared to the previous year.

Development of a next-generation chemical anchor not requiring GHS pictogram labeling by 2040 (compared to standard products used in 2025).
Activities in this area focus on implementing green chemistry principles through the elimination or significant reduction of hazardous substances in product compositions, particularly compounds marked with GHS-02, GHS-05, GHS-07, and GHS-09 pictograms, as well as the complete exclusion of substances associated with severe H-statements.

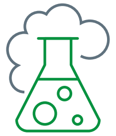
OPERATIONAL TARGETS AIMED AT REDUCING POLLUTION

2040



Development of a next-generation chemical anchor that does not require GHS pictogram labeling

2030



Achieving zero incidents related to chemical substance leakages

2025

Implementation of a comprehensive procedure for the management of chemical substances and mixtures

The project includes the development of a new curing method and two key product components (resin and hardener), while maintaining the required technical and performance parameters.

Research and development work is ongoing. In 2025, the technological concept and preliminary formulation assumptions were developed; however, a final hardener formula was not yet available. Component A still contained a low-concentration ingredient characterized by a high number of H-statements. At the same time, a preliminary patent concept concerning the hardener composition was submitted, forming the basis for further development work.

Implementation of a comprehensive procedure for the management of chemical substances and mixtures by the end of 2025.
The procedure covers the identification, classification, registration, safe storage, and use of chemical substances in accordance with applicable regulations, particularly REACH and CLP. The target was completed as planned, and detailed information is presented in subsection E2-1 "Policies related to pollution."

Additionally, in previous years Rawlplug completely eliminated the use of styrene in the production of chemical anchors, contributing to the reduction of volatile organic compound (VOC) emissions and increasing the safety of both users and employees.

5. Pollution of air, water, and soil

E2-4

The negative environmental impact is primarily associated with the production of plastic anchors and chemical anchors, in which polymer granulates and synthetic resins are used:

- Pollution of soil and water by microplastic particles generated during the handling, transportation, and injection molding of plastics.
- Risk of leakages of chemical substances, including resins, which could enter the soil and water environment in the event of a failure or accident.
- Air emissions related to the processing of steel and chemical anchors.

In 2025, the Rawlplug Group emitted the following into the atmosphere:

Carbon dioxide (CO_2)	1,533,680.71 kg
Nitrogen oxides (NOx/NO_2)	12,068.4 kg
Sulfur oxides (SOx/SO_2)	1,226.952 kg

Rawlplug recorded no emissions to water or soil in 2025. All production processes comply with national and European regulations, and the control systems in place limit the environmental impact of the Group's operations.

6. Potentially hazardous substances and substances of very high concern

E2-5

In the production activities of the Rawlplug Group, chemical substances and mixtures are used which, due to their properties, may pose potential risks to the environment and employee health. However, the Company applies a responsible and strictly controlled chemical management policy aimed at minimizing their impact and ensuring full compliance with applicable legal regulations.

Rawlplug has implemented a systematic approach to chemical substance management covering the entire lifecycle of substances – from the purchasing stage and hazard identification, through use, to storage and disposal. A key role in this area is performed by the Environment, Health & Safety (EHS) teams, which are responsible for supervising compliance of processes with environmental and occupational health & safety requirements.

An environmental management system compliant with the ISO 14001 standard has been implemented at the production facilities in Wrocław and Łańcut, confirming compliance with high standards in the control of environmental impact, including the management of hazardous substances.

7. Anticipated financial effects related to pollution-related impacts, risks, and opportunities

E2-6

Risks related to pollution primarily concern potential costs arising from the tightening of regulations regarding the use of chemical substances and the management of environmental emissions.

In particular, these may include the need for additional capital expenditures related to adapting production processes, implementing safer substances or technologies, and increasing monitoring and reporting costs.

Potential financial risks also include costs associated with possible environmental incidents, including remediation activities, administrative sanctions, or reputational damage.

At the same time, actions aimed at reducing pollution may contribute to improving process efficiency and reducing material losses, which may have a positive impact on financial performance.

As of the reporting date, the Group does not perform a detailed quantification of these impacts.

WATER AND MARINE RESOURCES

1. Description of the processes used to identify and assess material impacts, risks, and opportunities related to water and marine resources

IRO-1

The double materiality assessment identified Rawlplug's impact on local water resources resulting from water consumption in production processes, particularly at the production facility in Łańcut. Water is used in technological and auxiliary processes related to the production of metal products.

This impact is actual and negative in nature; however, its scale was assessed as relatively limited compared to other environmental areas, as confirmed by stakeholder consultation results.

The identified financial risks primarily concern the potential increase in water consumption costs, environmental charges, and stricter regulatory requirements related to water management and wastewater discharge.

At the same time, opportunities were identified related to water consumption optimization, implementation of monitoring systems, and closed-loop circulation systems, which may contribute to reducing operating costs and improving the environmental efficiency of operations.

A detailed description of the identification of impacts, risks, and opportunities is included in the general IRO-1 section of this statement

IMPACT	RISKS	OPPORTUNITIES
Negative impact on local water resources through water consumption in production processes	Increase in water consumption costs and costs related to wastewater discharge	Optimization of water consumption and improvement of operational efficiency

2. Policies related to water and marine resources

E3-1

The Rawlplug Group does not have a separate, formalized policy dedicated specifically to the management of water and marine resources. However, water management is integrated into the Group's overall environmental management framework, particularly through the Environmental Policy and operational activities at production facilities.

According to the results of the double materiality assessment, water-related issues (ESRS E3) were assessed as an area of lower impact materiality, primarily due to the nature of the Group's operations, where water consumption is limited in scale and mainly related to auxiliary processes (e.g. cooling).

At the same time, the Group identifies potential local risks associated with operations in regions exposed to water scarcity. This applies to selected foreign entities located, among others, in South Africa, Australia, Spain, Italy, and Türkiye. However, it should be emphasized that these entities primarily perform commercial and administrative functions; therefore, their impact on local water resources is limited.

The Group monitors developments in regulations and best practices related to water management and does not exclude the possibility of developing a more formalized approach in the future, proportionate to the scale of risks and environmental impact.

3. Actions and resources related to water and marine resources

E3-2

Despite the absence of a separate policy, the Rawlplug Group undertakes operational activities aimed at the rational management of water resources and reducing the impact of operations on the water environment.

An example of efficient water management is the production facility in Łańcut, where systems enabling the recovery and reuse of water in technological processes have been implemented, reducing both water consumption and the volume of discharged wastewater.

Additionally, the Group carries out educational activities for employees aimed at increasing awareness regarding responsible water management.

In the area of marine resources, the Group does not conduct activities that directly impact marine environments.

ACTIONS AIMED AT REDUCING IMPACT ON THE WATER ENVIRONMENT

- OPTIMIZATION OF WATER CONSUMPTION in production processes, including the use of closed-loop systems for cooling water
- USE OF RAINWATER, including for irrigation of green areas surrounding production facilities
- MONITORING OF WATER CONSUMPTION AND identification of areas with potential losses
- WASTEWATER QUALITY MANAGEMENT, including the use of treatment systems and control procedures compliant with applicable regulations
- INVESTMENTS in technologies reducing water consumption, including treatment and reuse of process water

4. Targets related to water and marine resources

E3-3

As of the reporting date, the Rawlplug Group has not formally adopted quantitative environmental targets directly related to water and marine resources.

TARGETS RELATED TO WATER RESOURCES

- REDUCING WATER consumption in production processes
- INCREASING the efficiency of water resource use
- MINIMIZING THE IMPACT of operations on water quality through wastewater control and the application of appropriate technologies
- INCREASING EMPLOYEE awareness regarding the protection of water resources

The Group operates in accordance with the general principles of the Environmental Policy and follows operational directions established within this framework.

The absence of formal quantitative targets results from the relatively low materiality of this area in the double materiality assessment. At the same time, the Group plans to further develop its approach to water management, including consideration of measurable targets in future reporting periods as data monitoring systems continue to develop.

5. Water consumption

E3-4

In 2025, the total water consumption of the Rawlplug Group amounted to 137,566.61 m³, representing an increase of 7.25% compared to 2024 (128,266.65 m³).

Water consumption in areas exposed to water-related risks, including areas with significant water stress, amounted to 57.7 m³, representing a decrease of 79.1% year-on-year. This decrease results, among other things, from changes in the reporting methodology and updates to the scope of collected data.

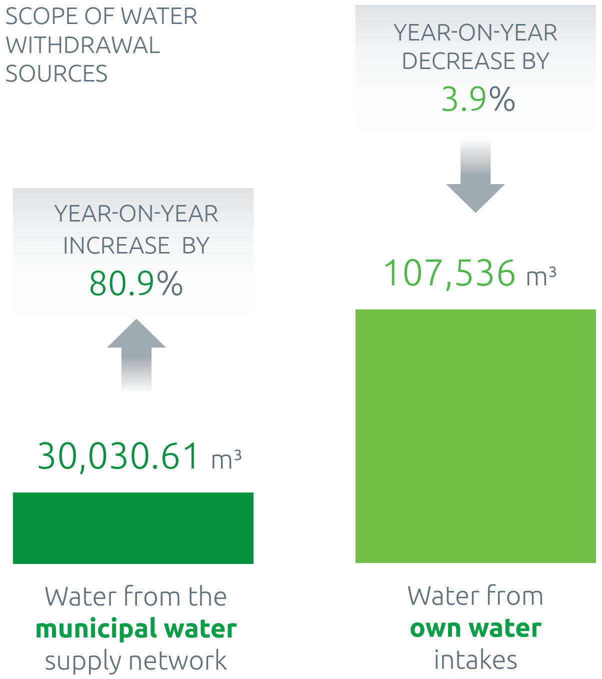
The water consumption intensity indicator in 2025 amounted to 128.73 m³ per PLN 1 million of revenue.

Changes in water withdrawal and wastewater discharge largely result from the expansion of the reporting scope to include all Group companies (including commercial entities) and from the implementation of a new reporting tool.

Total wastewater discharge in 2025 amounted to 66,678.84 m³, representing an increase compared to the previous year, also mainly resulting from methodological changes.

The Rawlplug Group continuously monitors water consumption and undertakes actions aimed at optimizing water use, particularly in key production facilities.

SCOPE OF WATER WITHDRAWAL SOURCES



WATER IN THE RAWLPLUG GROUP

		UNIT	2025
Water consumption	Total water consumption	m³	137,566.61
	Total water consumption in areas exposed to water-related risks, including areas with significant water stress	m³	57.70
Water consumption intensity	Total water consumption per PLN 1 million of revenue	m³/ 1 mln PLN	128.73
Water withdrawal and discharge	Total water withdrawal from the municipal water supply network	m³	30,030.61
	Total water withdrawal from own water intakes	m³	107,536.00
	Total wastewater discharge	m³	66,678.84

6. Anticipated financial effects arising from impacts, risks, and opportunities related to water and marine resources

E3-5

The impact of water-related risks on the financial position of the Rawlplug Group is assessed as limited; however, it may increase over the long term.

Potential risks include rising costs related to water withdrawal and wastewater discharge, as well as the need for investments in systems for monitoring and optimizing water consumption.

In the event of local water availability constraints, operational disruptions may also occur, particularly in production areas.

At the same time, activities related to water consumption optimization may contribute to reducing operating costs and increasing process efficiency.

The Group currently does not perform a quantitative estimation of the financial impact in this area.

BIODIVERSITY AND ECOSYSTEMS

1. Transition plan for biodiversity and ecosystems and consideration of biodiversity and ecosystems in the strategy and business model

E4-1

As of the reporting date, the Rawlplug Group does not have a separate, formalized transition plan related to biodiversity and ecosystems.

According to the results of the double materiality assessment, biodiversity issues (ESRS E4) were assessed as an area of lower impact materiality. This results from the nature of the Group's operations, which are primarily focused on the production of metal products and commercial activities that are not associated with direct and significant interference in areas of high natural value.

The Group's impact on biodiversity is mainly indirect in nature and is related to the use of raw materials, supplier activities, and the operation of production infrastructure.

Environmental protection issues, including indirectly biodiversity-related matters, are addressed within the overall ESG strategy and Environmental Policy, particularly through activities aimed at reducing emissions, improving resource efficiency, and minimizing pollution.

The Group monitors the development of regulations and stakeholder expectations related to biodiversity and plans to further develop its approach in this area, including consideration of a more formalized action plan in the future.

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

SBM-3

As part of the conducted double materiality assessment, the Rawlplug Group identified potential biodiversity- and ecosystem-related impacts of an indirect and local nature associated with the operation of production facilities. These impacts primarily result from noise emissions, increased transport intensity, and the development and use of industrial areas.

At the same time, the Group did not identify any material negative impacts related to land degradation, desertification, soil sealing, or impacts on endangered species.

The identified impacts do not translate into material risks for the Group's business model and do not constitute a limiting factor for the implementation of its strategy. Potential regulatory and operational risks related to biodiversity, including stricter environmental requirements or local environmental restrictions, are assessed as low due to the nature of the Group's activities and the absence of direct interference in areas of high natural value.

In the area of biodiversity, the Group also does not identify significant business opportunities that would have a direct impact on business development. Nevertheless, consideration of environmental aspects, including impacts on local ecosystems, constitutes an element of responsible operational management and supports the maintenance of regulatory compliance and stakeholder relations.

The topic of biodiversity and ecosystems was assessed as having low materiality, which is reflected in its limited integration with the key elements of Rawlplug's strategy and business model.

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

IRO-1

The double materiality assessment identified Rawlplug's impact on local ecosystems related to the operation of production facilities, the development of industrial areas, and transport activities.

This impact is actual and negative in nature; however, its scale was assessed as limited because the Group's activities do not involve direct exploitation of natural resources or operations in specially protected areas.

The identified risks primarily concern the potential tightening of environmental regulations, location-related restrictions for industrial activities, and increasing stakeholder expectations regarding environmental protection.

At the same time, opportunities were identified arising from maintaining high environmental standards, transparent ESG reporting, and strengthening relationships with investors and business partners.

A detailed description of the identification of impacts, risks, and opportunities is included in the general IRO-1 section of this statement.

Negative indirect impact on local ecosystems related to industrial activities

Increase in regulatory costs and limitations on infrastructure development

Strengthening market position through high environmental standards

4. Policies related to biodiversity and ecosystems

E4-2

The Rawlplug Group does not have a separate policy dedicated specifically to biodiversity and ecosystems.

These issues are addressed indirectly within the Environmental Policy, which includes general principles of responsible management of the environmental impact of operations, including the reduction of negative impacts on ecosystems.

According to the results of the double materiality assessment, the absence of a separate policy results from the relatively limited and indirect impact of the Group on biodiversity.

At the same time, the Group does not exclude the possibility of developing more detailed regulations in this area in the future.

5. Actions and resources related to biodiversity and ecosystems

E4-3

According to the results of the double materiality assessment, the Rawlplug Group's impact on biodiversity and ecosystems was assessed as limited and mainly local in nature. At the same time, the Group undertakes actions aimed at minimizing negative impacts and actively supporting local ecosystems, particularly in the direct surroundings of its facilities.

Sustainable land management and habitat protection

Rawlplug continues to actively implement initiatives related to ecosystem protection and development on company-owned land. Cooperation with experts from the Faculty of Biological Sciences of the University of Wrocław enabled a detailed inventory of flora and fauna, resulting in the identification of 375 species of organisms, including numerous protected species, bats, birds, and pollinating insects. The results of the inventory constitute the basis for habitat protection strategies as well as compensation and educational activities.

At the Wrocław headquarters, the company has introduced and continues to expand a number of ecosystem-supporting initiatives:

- Flower meadows and water micro-retention – planting nectar-producing plants supports water retention, reduces soil erosion, and creates habitats for pollinating insects.
- Reduced lawn mowing – decreases exhaust emissions and supports insect habitats.
- Bat shelters – three-chamber nesting boxes for approximately 100 bats and rocket-style shelters for more than 500 bats have been installed on company premises, enabling observation and population monitoring using camera traps and sound detectors.
- Insect hotels – ten ecological shelters for mason bees and hymenopteran insects, made of FSC-certified hardwood and located in carefully selected sunny areas.

Sustainable production and ecosystem protection

Rawlplug's production processes are regularly analyzed in terms of their impact on local ecosystems. At the Łańcut facility, a technological water recovery system has been implemented, reducing wastewater discharge and limiting water consumption.

In addition, the company consciously develops green areas surrounding its facilities, creating habitats favorable to pollinating insects, birds, and other beneficial species, significantly contributing to the improvement of local biodiversity.

Monitoring the impact of operations on biodiversity

One of Rawlplug's key activities is systematic seasonal environmental monitoring, enabling the assessment of operational impacts on biodiversity and ecosystem condition.

Monitoring activities include:

- field observations,
- analysis of changes in flora and fauna,
- assessment of soil and surface water quality,
- evaluation of infrastructure and noise impacts.

Data are collected in close cooperation with independent environmental organizations and scientific institutions, enabling reliable impact assessment and implementation of effective corrective actions.

By 2035, Rawlplug plans to systematically continue and expand environmental monitoring across all operational locations, enabling:

- identification of threats to habitats and protected species,
- implementation of compensatory measures such as planting native vegetation, creating acoustic barriers, and further expansion of fauna-friendly infrastructure,
- preparation of environmental observation reports forming the basis for environmental action planning.

Education and awareness building

Rawlplug engages employees in educational activities related to biodiversity and ecosystem protection. Through training sessions, awareness campaigns, and the implementation of best practices regarding green area management and reduction of pesticide use, the company builds environmental awareness among employees, enabling the harmonious integration of industrial activities with environmental protection.

6. Targets related to biodiversity and ecosystems

E4-4

According to the results of the double materiality assessment, biodiversity and ecosystems were assessed as an area of relatively low impact materiality, resulting from the indirect nature of the Rawlplug Group's impact on the natural environment.

Despite this, the Group identified the need for the gradual development of its approach to biodiversity impact management and established a qualitative and operational target.

The Group's objective is to determine the impact of its activities on biodiversity and ecosystems through the implementation of seasonal monitoring of areas affected by operations by 2035.

Implementation of this objective includes in particular:

- conducting periodic (seasonal) monitoring of the impact of operational activities on surrounding ecosystems,
- cooperation with environmental organizations or environmental experts,
- educational activities for employees regarding biodiversity protection,
- identification of potential areas requiring protective or impact mitigation measures.

The indicator for achieving the objective is the number of reports prepared based on environmental monitoring activities. The objective primarily covers the Group's own operations and, to a limited extent, also elements of the supply chain (upstream), and is medium-term in nature.

The Group plans to further develop its biodiversity management approach in the coming years, including the potential refinement of quantitative targets as data availability and monitoring systems continue to improve.

7. Impact metrics related to biodiversity and ecosystems

E4-5

As of the reporting date, the Rawlplug Group does not apply dedicated quantitative metrics directly related to the impact of its operations on biodiversity and ecosystems.

According to the results of the double materiality assessment, this impact is indirect and limited in nature, which currently results in the absence of detailed monitoring indicators.

8. Anticipated financial effects arising from biodiversity- and ecosystem-related risks and opportunities

E4-6

The Rawlplug Group identifies a limited direct impact of its operations on biodiversity; however, it takes into account potential regulatory and reputational risks related to this area.

In the long term, environmental requirements concerning the impact of industrial activities on ecosystems may become more stringent, which could result in the need to incur additional costs related to environmental monitoring or the implementation of compensatory measures.

Financial risks may also arise from customer and business partner requirements regarding biodiversity impact assessments.

At the same time, a responsible approach to this area may support the building of reputational value and stakeholder relationships.

As of the reporting date, the financial impact has not been quantitatively estimated.

CIRCULAR ECONOMY

E5

1. Description of the processes used to identify and assess material impacts, risks, and opportunities related to resource use and circular economy

IRO-1

As part of the double materiality assessment, Rawlplug identified impacts related to the use of natural resources and waste generation resulting from the nature of the Group's production activities.

This impact is actual and negative in nature because Rawlplug's operations involve the use of primary raw materials such as steel, plastics, and chemical components. At the same time, production processes generate production waste, packaging waste, and waste arising at the end of the product lifecycle.

The double materiality assessment also identified financial risks related to limited raw material availability, increasing material costs, and tightening regulations concerning waste management and extended producer responsibility.

At the same time, opportunities were identified related to the development of the circular economy, increasing material recycling rates, optimizing product and packaging design, and the use of secondary raw materials.

A detailed description of the identification of impacts, risks, and opportunities is included in the general IRO-1 section of this statement.owej

IMPACT

Negative impact through the consumption of primary raw materials and generation of waste

RISKS

Increase in raw material costs and tightening waste management regulations

OPPOR-TUNITIES

Development of the circular economy and improvement of material efficiency

2. Policies related to resource use and circular economy

E5-1

Issues related to efficient resource use and the development of a circular economy constitute an important element of the Rawlplug Group's environmental management approach and are included in the Group's Environmental Policy.

This policy defines the directions of activities aimed at reducing the environmental impact of operations, in particular:

- rational use of raw materials,
- reduction of waste generation,
- increasing recovery and recycling rates,
- optimization of material use throughout the product lifecycle.

The strategic approach in this area is complemented by operational activities and initiatives undertaken within product and production process development, responding to the key environmental impacts identified in the double materiality assessment.

According to the results of this assessment, the use of natural resources – in particular steel, plastics, and chemical components – constitutes one of the main areas of the Group's actual and long-term environmental impact. This impact occurs throughout the value chain, especially at the upstream stage related to the sourcing of primary raw materials characterized by high emission and material intensity.

At the same time, waste management remains an important area, covering both production waste and packaging waste, as well as waste generated at the end of product life cycles.

In response to these challenges, the Rawlplug Group's activities related to the circular economy focus on the following directions:

- increasing material efficiency in production processes, including reducing raw material losses and optimizing material use,
- reducing the consumption of primary raw materials, particularly through analysis of opportunities to use alternative and secondary materials,
- developing waste management systems, including increasing segregation, recovery, and recycling rates,
- optimizing product and packaging design in order to reduce material consumption and the amount of waste generated,
- increasing environmental transparency of products, including through the preparation of Environmental Product Declarations (EPD),
- monitoring supply chain impacts, particularly regarding the use of energy-intensive and petroleum-based raw materials.

This approach is aligned with the long-term direction of the Rawlplug Group's transformation toward a more efficient and resource-saving business model that takes into account increasing regulatory requirements and stakeholder expectations.

As of the reporting date, the Group does not have a separate, formalized policy dedicated exclusively to the circular economy. At the same time, due to the growing importance of this area and its confirmation in the double materiality assessment, the Group is considering further development of a systemic approach, including the potential establishment of more detailed principles and objectives in the future.

The Group monitors the development of regulations in this area (including circular economy regulations, extended producer responsibility, and CBAM) and plans further development of its systemic approach, including the potential formalization of a dedicated policy in the future.

3. Actions and resources related to resource use and circular economy

E5-2

The double materiality assessment indicated that issues related to resource efficiency, waste generation, and product lifecycle management are key both from the perspective of environmental impact and business risks and opportunities. In response to these findings, the Rawlplug Group implements a broad range of activities supporting the transition toward a circular economy. These activities primarily focus on reducing the consumption of primary raw materials, extending product lifecycles, increasing material recovery rates, and minimizing waste sent for disposal.

Extending product lifecycles and business models

A key element of the strategy is the development of service offerings and product usage models that enable the extension of full product functionality.

The Rawlplug Group invests in a comprehensive power tool service model, including regular maintenance, repairs, and spare parts availability, significantly extending product lifecycles and reducing the need for replacement.

At the same time, the company is developing a power tool rental model for periods ranging from 12 to 48 months, providing customers with flexible access to equipment without the need for purchase.

This approach reduces demand for new products, limits the consumption of natural resources, and decreases the amount of waste electrical and electronic equipment, supporting the broader transformation from a sales-based model toward a service-based model.

Optimization of production processes and material use

In the operational area, the Rawlplug Group implements solutions aimed at reducing material consumption and increasing reuse.

Cleaning cloths and filtration materials used in production processes are cleaned and reused, reducing waste generation, limiting the consumption of new raw materials, and lowering operational costs.

Production facilities use balers for compressing waste such as cardboard and plastic film, reducing waste volume, increasing the efficiency of waste logistics, and enabling orderly recycling.

Waste monitoring and management are conducted in Poland through the BDO system and in foreign entities through ongoing operational records. These data are used to optimize production processes and identify areas requiring improvement.

Product design and environmental transparency

Rawlplug places strong emphasis on developing products with lower environmental impact and on increasing transparency of environmental data.

In 2025, the company obtained six new Type III Environmental Product Declarations (EPD) for key product groups, including chemical anchors, stainless steel and carbon steel mechanical anchors, façade fixings, and concrete screws.

These declarations include life cycle assessment (LCA) analyses covering greenhouse gas emissions during production and throughout the entire product lifecycle, as well as potential benefits beyond the system boundary.

They enable customers to make informed purchasing decisions and allow Rawlplug products to participate in sustainable construction projects, while also providing a basis for further material and environmental optimization.

Compensatory activities and reduction of environmental impact

Within its operations, the Group undertakes initiatives aimed at reducing environmental pressure, including:

- optimization of raw material consumption, particularly steel and plastics,
- increasing production process efficiency, reducing material losses,
- development of packaging with lower environmental impact, particularly through increasing the share of paper and cardboard packaging.

Resources and investments supporting circular economy activities

The implementation of circular economy activities is supported by investments in production infrastructure and material recovery systems, as well as the development of IT systems such as OneStream, enabling precise monitoring of environmental data.

Activities are also supported by the involvement of operational, technical, and R&D teams.

In addition, the Group cooperates with external partners in the areas of recycling, material recovery, and environmental analysis, enabling comprehensive resource management and maximization of benefits throughout the product lifecycle.

4. Targets related to resource use and circular economy

E5-3

The Rawlplug Group undertakes activities related to sustainable resource use and the circular economy (CE), focusing both on minimizing waste in production processes and on designing products in accordance with circular economy principles. The objective is to reduce the environmental impact of operations, increase resource efficiency, and promote recycling and reuse of materials throughout the value chain.

The Group's main activities under E5-3 include:

- Waste minimization and recycling: implementation of technologies and processes reducing the amount of waste generated in production and increasing recycling and recovery rates.
- Product design in line with circular economy principles: consideration of product lifecycle aspects already at the design stage, minimization of resource consumption, extension of product lifespan, and creation of opportunities for reuse or recycling.
- Obtaining EPDs for the main product range: documenting the environmental impact of products through Environmental Product Declarations (EPD), enabling transparent reporting of emissions and resources used in production.
- Employee education and engagement: implementation of awareness campaigns and ESG training aimed at increasing awareness and ensuring proper handling of waste and raw materials in operational processes.

RAWLPLUG GROUP ACTIVITIES RELATED TO CIRCULAR ECONOMY AND RESOURCE USE

Product design in accordance with circular economy principles

Waste minimization and recycling

Obtaining EPDs for the main product range

Employee education and engagement

These activities enable the Rawlplug Group to systematically reduce the environmental impact of its operations, improve resource efficiency, and introduce products with a lower environmental footprint.

Obtaining EPDs for the main product range additionally supports reporting transparency and enables informed environmental decision-making throughout the value chain.

RAWLPLUG GROUP TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

ASPECT	ACTION	TARGET	METRIC	TIME HORIZON
Waste	Waste minimization and recycling	Increase the share of waste intended for recovery, recycling, or reuse to 85% by 2029 compared to the 2024 baseline year. Increase employee awareness regarding proper waste management through an educational campaign directed at production units in 2025.	Percentage share of waste intended for recovery, recycling, or reuse in year Y Number of employees trained	Long-term
Products	Design in line with circular economy principles	Reduce waste generated in production processes relative to the number of produced units by 10% by 2030 compared to the 2025 baseline year.	Percentage ratio of production waste to raw materials used	Medium-term
Products	Design in line with circular economy principles	Obtain EPDs for the main product range by 2030.	Number of EPDs obtained in a given year	Medium-term

5. Resource inflows

E5-4

Data regarding resources introduced into the Rawlplug Group in 2025 were prepared based on the Group's internal documents and systems.

Material categories primarily include chemical raw materials, plastics, steel, technical materials, and packaging used in production, logistics, and operational processes.

Data concerning biological materials and reused materials are not reported due to the current inability to fully verify them within the existing reporting system.

RESOURCES INTRODUCED INTO THE RAWLPLUG GROUP

RESOURCES INTRODUCED INTO THE ORGANIZATION	UNIT	2024	2025	YEAR-ON-YEAR CHANGE (YOY)
Total mass of raw materials introduced	Mg	36,931.87	52,719.69	42.75%
chemical raw materials	Mg	2,032.63	1,583.31	-22.11%
plastics	Mg	3,690.12	6,364.22	72.47%
steel	Mg	31,209.12	44,772.15	43.46%
Total mass of technical materials introduced	Mg	2,739.21	8,375.68	205.77%
labels	Mg	236.59	76.95	-67.48%
packaging accessories	Mg	816.22	587.25	-28.05%
glass packaging	Mg	24.68	3.40	-86.22%
plastic packaging	Mg	350.68	302.62	-13.71%
paper and cardboard packaging	Mg	1,311.04	7,405.47	464.85%
Total mass of biological materials introduced	Mg	0.00	0.00	0.00%
Total mass of raw materials, technical materials, and biological materials introduced	Mg	39,671.08	61,095.37	54.00%
Percentage share of biologically sourced materials originating from sustainable sources	%	0.00	0.00	0.00%
Percentage share of reused materials	%	no data	no data	-

In 2025, the total mass of resources introduced into the Rawlplug Group amounted to 61,095.37 Mg, representing an increase of 54.0% compared to 2024 (39,671.08 Mg).

The vast majority of this mass consisted of primary raw materials, including steel, plastics, and chemical raw materials used in production and logistics processes. The detailed breakdown of resources is presented below.

Primary raw materials (mass in Mg, percentage share in total raw material mass, change compared to 2024)

STEEL – in 2025, the amount introduced reached 44,772.15 Mg, representing approximately 84.8% of the total raw material mass. Compared to 2024 (31,209.12 Mg), this represents an increase of 43.46%. Steel is mainly used in fixing system components, screws, and other product elements.

PLASTICS – the mass in 2025 reached 6,364.22 Mg (approximately 12.1% of total raw material mass), representing an increase of 72.47% compared to 2024 (3,690.12 Mg). These plastics are used in the production of wall plugs and other fixing components.

CHEMICAL RAW MATERIALS – in 2025, the mass amounted to 1,583.31 Mg, representing a decrease of 22.11% compared to 2024 (2,032.63 Mg). Chemical raw materials are used in the production of chemical anchors and as technological additives.

Technical materials (mass in Mg, percentage share in total technical material mass, change compared to 2024)

PAPER AND CARDBOARD PACKAGING – 2,362.82 Mg in 2025, representing an increase of 464.85% compared to 2024. Paper and cardboard play a key role in the product packaging system.

LABELS – the mass in 2025 amounted to 182.92 Mg, representing a decrease of 67.48% compared to 2024.

GLASS PACKAGING – 21.33 Mg, representing a decrease of 86.22% compared to the previous year.

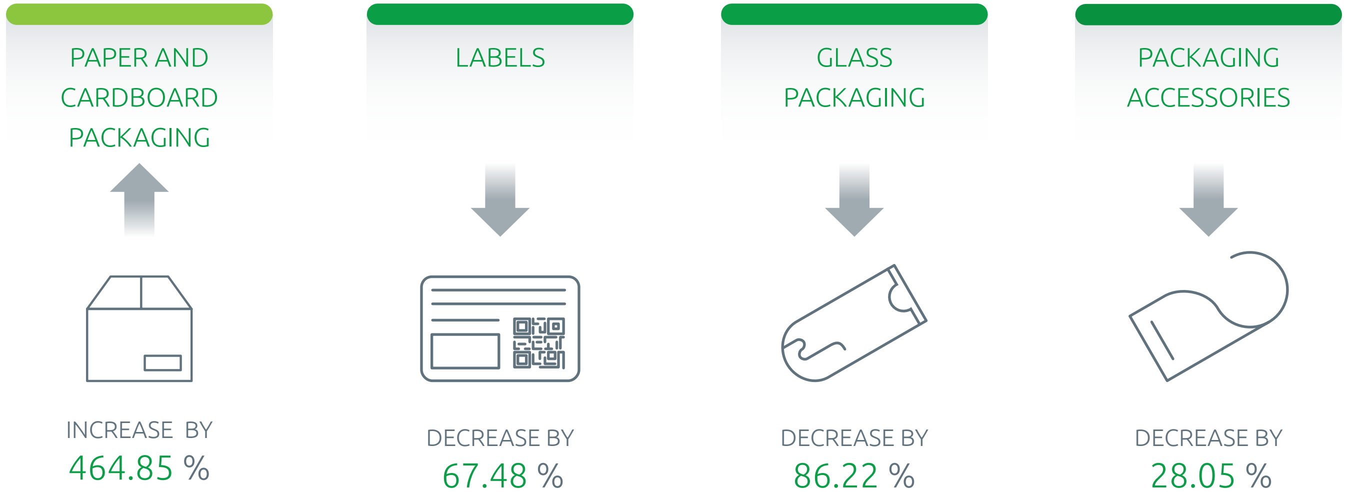
PACKAGING ACCESSORIES – 3,808.61 Mg, representing a decrease of 28.05% compared to 2024.

The total mass of technical materials in 2025 amounted to 8,375.68 Mg, representing an increase of 205.77% compared to 2024 (2,739.21 Mg).

In 2025, no use of biological materials or reused resources was recorded due to the current inability to fully verify such data within the existing reporting system.

Data regarding technical materials and packaging were calculated based on the number of purchased units and average weights assigned to individual material groups.

The structure of introduced resources indicates the dominant share of steel and plastics in the total mass of raw materials used in production and logistics processes.



6. Resource outflows

E5-5

Resources leaving the Rawlplug Group include products placed on the market, packaging, and waste generated as a result of operational and production activities. Due to the nature of the Group's business, which includes in-house production, Rawlplug has direct influence over product design, material selection, product durability, and opportunities for further management throughout the product lifecycle.

The main categories of resource outflows include:

- finished products (including screws, wall plugs, anchors, wire products, tools, and power tools),
- packaging (paper and cardboard, plastics, and wood, including pallets),
- waste, both hazardous and non-hazardous.

In 2025, the total number of products placed on the market by the Rawlplug Group amounted to 4,493,329,285 units, confirming the scale of the Group's operational and production activities.

A detailed sales structure by product group is presented in the table.

FINISHED PRODUCTS LEAVING THE RAWLPLUG GROUP

CATEGORY	QUANTITY [PCS]
Wall plugs	1,136,614,056
Wire products	1,005,109,579
Anchors	255,213,033
Screws	1,586,963,268
Construction chemicals	2,918,671
Power tools	28,289,622
Tools	474,410,952
Chains and ropes	2,538,174
Carpentry connectors	1,271,930
Total	4,493,329,285

With regard to packaging, in 2025 the organization generated packaging materials with a total mass of slightly more than five thousand tonnes, with a dominant share of wooden packaging (pallets) and paper packaging, resulting from the specific requirements for product protection during transportation and storage.

PACKAGING LEAVING T
HE RAWLPLUG GROUP

PACKAGING TYPE	MASS [MG]
Paper and cardboard packaging	1,497.78
Plastic packaging	328.42
Wooden packaging (including wooden pallets)	3,266.37
Metal packaging	9.432
Multi-material packaging	50.948

Data regarding packaging were prepared based on information reported to the BDO system and data obtained from recovery organizations cooperating with the Rawlplug Group. Data concerning products and materials originate from the Group's internal sales systems and databases.

In addition, the headquarters of Rawlplug S.A. participates in supporting the development of the national selective packaging waste collection system, as confirmed by its license to use the "Green Dot" trademark, demonstrating involvement in the extended producer responsibility system.

Waste

In the case of the Rawlplug Group's operations, waste generation constitutes an important aspect of environmental impact. Waste is generated both in production and operational processes.

The main waste streams are associated with manufacturing processes, material processing, as well as logistics and transport activities, including packaging, storage, and product distribution.

In 2025, the total mass of generated waste amounted to 3,047.14 Mg, representing a decrease of 36.91% compared to 2024.

- hazardous waste: 605.98 Mg
- non-hazardous waste: 2,441.16 Mg

The vast majority of waste was directed to recovery processes (3,036.58 Mg in total). The share of waste not subjected to recycling amounted to only 0.35%, indicating a high level of waste management efficiency within the Group.

Waste data originate from BDO registers (for entities in Poland) and from local record-keeping systems for foreign entities. The Group conducts ongoing monitoring of waste quantities and waste management methods, enabling the identification of optimization areas.

HAZARDOUS AND NON-HAZARDOUS WASTE BY WASTE MANAGEMENT METHOD GENERATED WITHIN THE RAWLPLUG GROUP IN 2025

WASTE LEAVING THE ORGANIZATION	UNIT	2024	2025	YEAR-ON-YEAR (YOY)
Hazardous waste	Mg	690.45	605.98	-12.23%
Preparation for reuse	Mg	0.00	0.00	0.00%
Recycling	Mg	666.49	4.33	-99.35%
Other recovery processes	Mg	bd	596.01	-
Incineration	Mg	0.00	0.00	0.00%
Landfilling	Mg	bd	5.64	-
Other disposal processes	Mg	bd	0.00	-
Non-hazardous waste	Mg	4,139.27	2,441.16	-41.02%
Preparation for reuse	Mg	0.00	0.00	0.00%
Recycling	Mg	411.21	2.66	-99.35%
Other recovery processes	Mg	bd	2,433.58	-
Incineration	Mg	0.00	0.00	0.00%
Landfilling	Mg	bd	4.92	-
Other disposal processes	Mg	bd	0.00	-
Total amount of waste directed to recovery	Mg	bd	3,036.58	-
Total amount of radioactive waste	Mg	0.00	0.00	0.00%
Total amount of waste generated	Mg	4,829.72	3,047.14	-36.91%
Percentage share of waste not subjected to recycling	%	bd	0.35%	-

Recyclable materials

In order to determine the recycling potential of materials leaving the organization, the Rawlplug Group, due to the absence of a single unified industry methodology, applies reference values based on European data and industry publications:

STEEL – approximately 90% of the material is directed to recycling[1].

PLASTICS ORIGINATING from building demolition[2]:

- PP – approximately 23% undergoes mechanical recycling processes, while approximately 50% is directed to energy recovery processes,
- HDPE – approximately 24% undergoes mechanical recycling processes, while approximately 49% is directed to energy recovery processes.

PAPER AND CARDBOARD (CARTON) – approximately 75% is recycled. This value is based on the average paper recycling rate in EU-27 countries as well as Norway, Switzerland, and the United Kingdom. Due to the inability to confirm that all packaging complies with eco-design principles, an average indicator of 75.1% for 2024[3] was adopted (data for 2025 are not yet available).

These values were used to present the "Recyclable materials" table in the report, relating to the Group's main material streams.

1 *https://circulareconomy.europa.eu/platform/sites/default/files/euric_metal_recycling_factsheet.pdf*
2 *https://circulareconomy.europa.eu/platform/sites/default/files/euric_-_plastic_recycling_fact_sheet.pdf*
3 *https://www.cepi.org/cepi-key-statistics-2024*

Product durability

An important element of the Rawlplug Group's approach to the circular economy is the high durability of its products, which directly contributes to reducing resource consumption and waste generation throughout the product lifecycle.

According to the data presented in the report, most key product groups are characterized by a very long minimum service life.

The long lifespan of products results from the use of high-quality materials and the adaptation of products to demanding conditions of use in the construction industry.

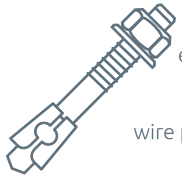
This approach reduces the need for frequent product replacement, which translates into lower raw material consumption and a smaller amount of waste throughout the entire product lifecycle.

In the case of power tools, the absence of a clearly defined minimum durability period results from the diversity of applications, intensity of use, and operating conditions.

At the same time, the Group undertakes activities aimed at extending the lifecycle of these products through quality improvements, availability of spare parts, and repair options. More information on this topic is included in the section "Extending product lifecycles and business models."

MINIMUM DURABILITY OF PRODUCTS

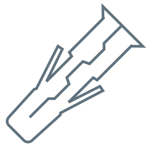
STEEL PRODUCTS



for example: anchors, screws, wire products

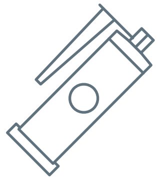
DURABILITY 50 YEARS

WALL PLUGS



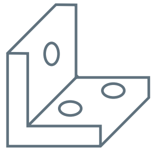
DURABILITY 25 YEARS

BONDED ANCHORS



DURABILITY 50 YEARS

CARPENTRY CONNECTORS



DURABILITY 50 YEARS

7. Anticipated financial effects arising from impacts, risks, and opportunities related to resource use and circular economy

E5-6

In the area of the circular economy, the Rawlplug Group identifies both risks and opportunities with significant financial potential.

The main risks include increasing costs of raw materials, particularly materials with a high environmental footprint, as well as the need to adapt products and processes to regulatory requirements and market expectations related to sustainable design and recycling.

This may involve the need to incur investment expenditures related to product development, material changes, or modernization of production processes.

At the same time, the implementation of circular economy principles creates opportunities to reduce raw material consumption, decrease waste generation, and optimize operational costs.

Additionally, it may contribute to increasing competitiveness through adaptation of the product offering to growing customer expectations and regulatory requirements.

As of the reporting date, the Group does not conduct a detailed quantification of financial impacts in this area.

EU TAXONOMY

1. General information

The EU Taxonomy, established by Regulation (EU) 2020/852 of the European Parliament and of the Council, constitutes a classification system for economic activities defining which types of activities may be considered environmentally sustainable. The obligation to disclose information in this area applies to entities subject to reporting requirements under Directive 2013/34/EU, as amended by Directive (EU) 2022/2464 (CSRD).

Detailed qualification rules and reporting requirements are specified in the European Commission Delegated Acts, in particular: 2021/2139, 2021/2178, 2022/1214, 2023/2485, and 2023/2486. These acts establish the Technical Screening Criteria (TSC) and the "Do No Significant Harm" (DNSH) principles in relation to the six environmental objectives set out in Article 9 of Regulation (EU) 2020/852.

As an entity subject to reporting obligations under Directive 2013/34/EU, as amended by the CSRD Directive, the Rawlplug Group presents taxonomy disclosures for the 2025 financial year as part of its sustainability report.

For reporting purposes, an analysis of the Group's economic activities was conducted to assess their Taxonomy eligibility and Taxonomy alignment. As a result of this analysis, activities were assigned to one of the following three categories:

- environmentally sustainable activities (eligible and compliant with TSC, DNSH, and minimum safeguards),
- Taxonomy-eligible activities that do not meet all alignment requirements,
- activities not eligible under the EU Taxonomy.

In accordance with Article 8 of Regulation (EU) 2020/852 and Commission Delegated Regulation (EU) 2021/2178, the Rawlplug Group discloses the percentage share of Taxonomy-eligible and Taxonomy-aligned activities with respect to three key financial indicators:

- turnover (revenue),
- capital expenditure (CapEx),
- operating expenditure (OpEx).

In addition to quantitative indicators, the Group also presents a description of the applied methodology, key assumptions, and the process of identifying and allocating activities to the appropriate EU Taxonomy categories.

The scope and presentation method of disclosures are continuously updated in line with the development of regulations and interpretations related to the EU Taxonomy.

2. Methodology for assessing compliance with Regulation (EU) 2020/852

The assessment of the Rawlplug Group's activities for compliance with the EU Taxonomy was conducted in four stages:

1. IDENTIFICATION OF TAXONOMY-ELIGIBLE ACTIVITIES

A review of all revenue streams, capital expenditures (CapEx), and operating expenditures (OpEx) was carried out to determine which types of activities correspond to the descriptions included in the Annexes to Commission Delegated Regulations (EU) 2021/2139, 2022/1214, 2023/2485, and 2023/2486.

In cases of interpretative uncertainty, NACE classification was used solely as a supporting tool, while eligibility was determined based on the actual wording of the activity descriptions contained in the delegated acts.

2. ALLOCATION OF FINANCIAL DATA

Relevant turnover, CapEx, and OpEx values were allocated to the identified eligible activities in accordance with the accounting principles applied by the Group and the definitions of KPIs specified in Delegated Regulation (EU) 2021/2178.

3. ASSESSMENT OF COMPLIANCE WITH THE TECHNICAL SCREENING CRITERIA (TSC)

For activities identified as eligible, an assessment was conducted to determine compliance with the Technical Screening Criteria (TSC), which include:

- criteria for substantial contribution to at least one environmental objective,
- Do No Significant Harm (DNSH) criteria with respect to the remaining environmental objectives,
- compliance with the Minimum Safeguards specified in Article 18 of Regulation (EU) 2020/852.

An activity was considered Taxonomy-aligned only where all elements of the TSC were met simultaneously.

The assessment was conducted based on the literal wording of the criteria included in the relevant annexes to the delegated acts, taking into account quantitative thresholds, technical parameters, procedural requirements, and documentation requirements.

4. PREPARATION OF DISCLOSURES

Based on the results of the above analyses, the required quantitative disclosures and this description of the methodology and results were prepared.

3. Analysis of the Rawlplug Group's activities in relation to EU Taxonomy alignment

The Rawlplug Group's activities primarily include the production and distribution of fixing systems and products for the construction sector, as well as supporting activities.

The Group's core manufacturing activity is not explicitly included in the catalogue of activities identified in the EU Taxonomy as a separate eligible category. This means that, at the current stage of regulatory development, it has not been covered by detailed Technical Screening Criteria.

Accordingly, the analysis of EU Taxonomy alignment focused on supporting and investment activities (including renewable energy, energy efficiency, waste management, and infrastructure), which have been identified in the delegated acts as potentially eligible under the Taxonomy framework.

The process of identifying Taxonomy-eligible and Taxonomy-aligned activities was carried out in cooperation between the Sustainability Office, operational units, and the Controlling Department.

Responsibility for coordinating the process and aggregating financial data rested with the Finance Departments under the supervision of the Sustainability Office.

4. Assessment of compliance with the Technical Screening Criteria (TSC)

Substantial Contribution (SC) criteria
With respect to activities classified as potentially aligned with the EU Taxonomy, the Rawlplug Group conducted an assessment of compliance with the substantial contribution criteria specified in the relevant annexes to Commission Delegated Regulation (EU) 2021/2139 and subsequent delegated acts.

For activities assigned to the "climate change mitigation" objective, the assessment included, in particular, verification of the level of energy consumption reduction resulting from the modernization of infrastructure and machinery, analysis of the technical parameters of renewable energy installations, and confirmation of project compliance with required energy efficiency thresholds.

For activities related to waste management or the circular economy, verification included compliance with the waste hierarchy and the absence of mixing of separately collected fractions.

For activities deemed environmentally sustainable, compliance with the conditions for significant contribution specified in the relevant technical qualification criteria was confirmed.

Do No Significant Harm (DNSH) criteria
In accordance with the requirements of the EU Taxonomy, for each activity considered to make a substantial contribution to a given environmental objective, an assessment was carried out to determine compliance with DNSH criteria in relation to the remaining environmental objectives.

The assessment included in particular:
- analysis of physical climate risks in line with the hazard classification set out in Appendix A to Delegated Regulation (EU) 2021/2139,
- verification of impacts on water and marine resources,
- assessment of compliance with circular economy principles,
- analysis of compliance with requirements concerning pollution prevention and control of chemical substances,
- verification of potential impacts on biodiversity and ecosystems.

The climate risk assessment was conducted over two time horizons:up to 10 years,from 10 to 30 years.

As a result of the analysis, no activities or assets of the Rawlplug Group exposed to high (material) physical climate risk were identified. The identified risks were assessed as low or moderate and were incorporated into the Group's risk management system.

Minimum Safeguards
In accordance with Article 18 of Regulation (EU) 2020/852, Minimum Safeguards mean the application of procedures ensuring compliance with:
- the OECD Guidelines for Multinational Enterprises,
- the UN Guiding Principles on Business and Human Rights,
- the eight fundamental ILO conventions,
- the International Bill of Human Rights.

The assessment of compliance with the Minimum Safeguards was conducted in line with the recommendations of the EU Platform on Sustainable Finance set out in the document Final Report on Minimum Safeguards.

The analysis included verification of four potential indicators of non-compliance with the Minimum Safeguards:
1. existence and adequacy of due diligence processes regarding human rights, labour rights, anti-corruption, taxation, and fair competition,
2. existence of final court rulings concerning violations of human rights or labour law,
3. lack of cooperation with the OECD National Contact Point,
4. failure to respond within three months to allegations submitted by the Business and Human Rights Resource Centre.

The verification confirmed that:
- the Rawlplug Group has formalized and operational due diligence processes covering the areas required under the Minimum Safeguards, the Company has established corporate governance and ethics frameworks, including a code of ethics, anti-corruption and conflict of interest principles, a whistleblowing system, and regulatory compliance oversight mechanisms, responsibility for compliance and sustainability reporting has been assigned to the appropriate management functions, including the President of the Management Board, the adopted solutions are aligned with ESRS requirements regarding governance and business conduct, the organization declares compliance with human rights and labour standards arising from legal regulations and ILO conventions, no cases of forced labour or child labour were identified, grievance mechanisms and elements of due diligence in contractor relationships are in place, supplier qualification processes and contractual clauses concerning ethical standards are applied within the value chain, the ESG risk monitoring system within the supply chain is being further developed and formalized, particularly with regard to human rights risk assessment,

- during the reporting period no final rulings concerning violations of human rights or labour law involving the Group were issued,
- no cases of non-cooperation with the OECD National Contact Point were identified,
- no instances of failure to respond to allegations from the Business and Human Rights Resource Centre occurred.

As a result of the verification process, it was concluded that the Rawlplug Group's activities during the reporting year were conducted in compliance with the Minimum Safeguards referred to in Article 18 of Regulation (EU) 2020/852.

The due diligence statement and descriptions of risk management and internal control systems related to sustainability reporting are presented in GOV-4 and GOV-5.

5. Results for the financial year

In the reporting year:

- Environmentally sustainable activities accounted for:

0.02 %	of revenue (PLN 0.0 million)
20.78 %	of CapEx (PLN 7.7 million)
0.00 %	of OpEx (PLN 0.0 million)

- Taxonomy-eligible but non-aligned activities accounted for:

0.00 %	of revenue (PLN 0.0 million)
7.73 %	of CapEx (PLN 2.9 million)
49.34 %	of OpEx (PLN 6.1 million)

- Non-eligible activities accounted for:

99.98 %	of revenue (PLN 1,069.0 million)
71.49	of CapEx (PLN 26.5 million)
50.66	of OpEx (PLN 6.2 million)

The total turnover in the reporting year amounted to PLN 1,069.0 million, capital expenditures amounted to PLN 37.1 million, and operating expenditures amounted to PLN 12.4 million.

6. Accounting principles

In order to ensure proper and reliable reporting of the key performance indicators related to EU Taxonomy-eligible and Taxonomy-aligned activities, the following principles were adopted for:

With regard to the key performance indicators within the meaning of the EU Taxonomy (Regulation (EU) 2021/2178), the application of the above accounting principles enables the precise determination and reporting of the required numerical values in accordance with the applicable regulations.

Turnover KPI	the denominator consists of the total consolidated revenues of the Rawlplug Group in 2025, i.e. the sum of aggregated revenues after consolidation eliminations; this value is disclosed in the consolidated statement of profit or loss under the item "Revenue from sales of products, goods, materials and services";
	the numerator consists of the total revenues derived from activities that are Taxonomy-eligible and Taxonomy-aligned.
Capital expenditure KPI (CapEx)	the denominator consists of the total expenditures on the acquisition of intangible assets and property, plant and equipment within the Rawlplug Group in 2025, i.e. the sum of aggregated expenditures after consolidation eliminations; this value is disclosed in the consolidated cash flow statement under the item "Expenditures on acquisition of property, plant and equipment and intangible assets";
	the numerator consists of the total capital expenditures related to Taxonomy-eligible and Taxonomy-aligned activities.
Operating expenditure KPI (OpEx)	the denominator consists of the total consolidated selling costs and general administrative expenses of the Rawlplug Group in 2025, i.e. the sum of aggregated selling costs and general administrative expenses after consolidation eliminations;
	the numerator consists of the total operating expenditures (in line with the requirements of the Regulation) related to Taxonomy-eligible and Taxonomy-aligned activities.

Data used for the calculations were obtained from the accounting and financial systems of consolidated entities (primary data) as well as from the consolidated financial data of the Rawlplug Group.

7. Summary of the Rawlplug Group's key performance indicators

Key performance indicators related to turnover (Turnover KPI)

TAXONOMY-ALIGNED ACTIVITIES

The production and distribution of fasteners and installation accessories, constituting the core business activity of the Rawlplug Group, has not been included in the EU Taxonomy and delegated acts. However, within the turnover KPI, the following Taxonomy-eligible and Taxonomy-aligned activity was identified:

- 5.5. Collection and transport of non-hazardous waste in separately collected fractions at source. Selective collection services for cardboard and plastic foil in selected production facilities with a financial value of:
  PLN 162,895
  These activities contribute to climate change mitigation through recycling and reuse of materials.

Key performance indicators related to capital expenditure (CapEx)

TAXONOMY-ALIGNED ACTIVITIES

Within the CapEx category, the Rawlplug Group classified the following activities as Taxonomy-aligned:

- 4.1. Electricity generation using photovoltaic technology. Including the construction and operation of photovoltaic installations across several Rawlplug Group locations, with a total value of:
  PLN 5,339,495
  Capital expenditures incurred in this area fully meet the Technical Screening Criteria and contribute substantially to the environmental objective of climate change mitigation.
- 4.10. Electricity storage. Construction and operation of energy storage facilities in several Rawlplug Group locations, qualifying under the Taxonomy and meeting the Technical Screening Criteria. Total amount:
  PLN 882,951
- 6.13. Infrastructure for personal mobility and cycling logistics. Costs related to the construction of bicycle parking infrastructure and supporting cycling mobility infrastructure, with total capital expenditures of:
  PLN 22,000
- 7.3. Installation, maintenance and repair of energy efficiency equipment. Replacement and modernization of industrial machinery and equipment – including plastic injection molding machines improving energy efficiency in line with energy audit results – as well as replacement of lighting systems with LED technology (light sources, accessories, wiring), with a total value of:
  PLN 1,397,542
  The above property, plant and equipment were recognized in the accounting records in accordance with IAS 16 "Property, Plant and Equipment".

TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ACTIVITIES

The following activities were identified as Taxonomy-eligible but not aligned within the CapEx category:

- 5.1. Construction, extension and operation of water collection, treatment and supply systems Construction of two drilled water wells at the production facility site with total expenditures of:
  PLN 5,500
- 5.4. Upgrade of wastewater collection and treatment systems. Modernization of a wastewater pumping station, provision of utilities to a construction plot, and purchase and installation of an oil separator on galvanizing wastewater lines at the wastewater treatment plant, with total capital expenditures of:
  PLN 38,494
  These activities do not meet the Technical Screening Criteria but qualify under the Taxonomy.
- 6.5. Transport by motorcycles, passenger cars and light commercial vehicles. Expenditures related to the purchase and leasing of the Rawlplug Group vehicle fleet amounting to:
  PLN 861,850
  Despite being Taxonomy-eligible, the activity does not meet the Technical Screening Criteria related to climate change mitigation.
- 7.2. Renovation of existing buildings. Expenditures related to renovations of industrial buildings in several Rawlplug Group locations, with total capital expenditures of:
  PLN 1,130,456
- 8.1. Data processing, website hosting and related activities. Investments in IT equipment that do not meet the Technical Screening Criteria in the environmental area.
  Total capital expenditure amounted to:
  PLN 654,941

Key performance indicators related to operating expenditure (OpEx)

TAXONOMY-ALIGNED ACTIVITIES

Within the operating expenditure area, the Rawlplug Group did not identify activities supporting the achievement of environmental objectives.

TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ACTIVITIESThe following activities were identified as Taxonomy-eligible but not aligned within the OpEx category:

- 8.1. Data processing, website hosting and related activities. Subscriptions for IT tools, including servers and network devices, which do not meet the Technical Screening Criteria in the environmental area. Total operating expenditure amounted to:
  PLN 6,117,760

PERCENTAGE OF REVENUE IN LINE WITH THE SYSTEMATICS

	Business activity	Code(s)	Investment expenditure (absolute value)	Share of investment expenditure [%]	Criteria for significant contribution						DNSH						Minimum safeguards	Percentage of taxonomy-aligned revenue – year 2024	Category (supporting activity) [E]	Category (transition activity) [T]
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
A.	TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1	Types of environmentally sustainable activities (Taxonomy-aligned)																			
	Collection and transport of cardboard intended for recycling – locations: Wrocław, Łańcut	CCM 5.5	100.94	0.01%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Collection and transport of plastic foil intended for recycling – locations: Wrocław, Łańcut	CCM 5.5	61.95	0.01%	T	N	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Turnover from environmentally sustainable (Taxonomy-aligned) activities (A.1)	-	162.90	0.02%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A.2	TAXONOMY-ELIGIBLE BUT ENVIRONMENTALLY NON-SUSTAINABLE ACTIVITIES (TAXONOMY-NON-ALIGNED ACTIVITIES)																			
	Turnover from Taxonomy-eligible but environmentally non-sustainable (Taxonomy-non-aligned) activities (A.2)	-	0.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total (A.1 + A.2)	-	162.90	0.02%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B.	NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
	Turnover from non-Taxonomy-eligible activities (B)	-	1,068,840.39	99.98%																
	Total (A + B)	-	1,069,003.29	100.00%																

PERCENTAGE OF TAXONOMY-ALIGNED REVENUE – CAPEX

	Business activity	Code(s)	Investment expenditure (absolute value)	Part of turnover [%]	Criteria for significant contribution						DNSH						Minimum safeguards	Percentage of turnover according to the 2024 taxonomy	Category (supporting activity) [E]	Category (transition activity) [T]
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
A.	TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1	Types of environmentally sustainable activities (Taxonomy-aligned)																			
	Generation and use of renewable energy from photovoltaic panels – locations: Wrocław, Kożuchów, Łańcut, Hungary	CCM 4.1.	5,339.50	14.38%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Electricity storage – locations: Kożuchów, Hungary	CCM 4.10.	882.95	2.38%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Replacement of sodium lighting with LED lighting – locations: Wrocław	CCM 4.1.	73.30	0.20%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Replacement and modernization of machinery and equipment improving energy efficiency – locations: Wrocław (Wittmann EcoPower55-300t B8X injection molding machines with thermostats, energy efficiency improvement of 25%)	CCM 7.3.	1,397.54	3.76%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Construction of bicycle parking infrastructure for employees – locations: Kożuchów	CCM 6.13.	22.00	0.06%	T	N/EL	N/EL	N/EL	N/EL	N/EL	T	T	T	T	T	T	T	0%	E	T
	Capital expenditures from environmentally sustainable (Taxonomy-aligned) activities (A.1)	-	7,715.29	20.78%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A.2	TAXONOMY-ELIGIBLE BUT ENVIRONMENTALLY NON-SUSTAINABLE ACTIVITIES (TAXONOMY-NON-ALIGNED ACTIVITIES)																			
	Modernization of wastewater pumping stations – locations: Wrocław	CCM 5.4.	38.49	0.10%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
	Purchase and installation of an oil separator on galvanizing wastewater lines at the wastewater treatment plant – locations: Łańcut	CCM 5.4.	177.23	0.48%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
	Purchase of a new passenger car and light commercial vehicle fleet – locations: Wrocław, Łańcut, Hungary	CCM 6.5.	861.85	2.32%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
	Renovation of buildings – locations: Wrocław, Łańcut	CCM 7.2.	1,130.46	3.05%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
	Purchase of new IT equipment – locations: all locations	CCM 8.1.	654.91	1.76%	N/EL	EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
	Construction of two drilled water wells for water extraction – locations: Łańcut	CCM 5.1.	5.50	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
	Capital expenditures from Taxonomy-eligible but environmentally non-sustainable (Taxonomy-non-aligned) activities (A.2)	-	2,868.43	7.73%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total (A.1 + A.2)	-	10,583.72	28.51%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B.	NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
	Turnover from non-Taxonomy-eligible activities (B)	-	26,538.66	71.49%																
	Total (A + B)	-	37,122.37	100.00%																

PERCENTAGE OF TAXONOMY-ALIGNED REVENUE – OPEX

Business activity	Code(s)	Investment expenditure (absolute value)	Part of turnover [%]	Criteria for significant contribution						DNSH						Minimum safeguards	Percentage of turnover according to the 2024 taxonomy	Category (supporting activity) [E]	Category (transition activity) [T]
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 TYPES OF ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																			
Operating expenditures from environmentally sustainable (Taxonomy-aligned) activities (A.1)	-	0	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A.2 TAXONOMY-ELIGIBLE BUT ENVIRONMENTALLY NON-SUSTAINABLE ACTIVITIES (TAXONOMY-NON-ALIGNED ACTIVITIES)																			
Subscription of IT tools supporting organizational operations – locations: all locations	CCM 8.1.	6,117.76	49.34%	N/EL	EL	N/EL	N/EL	N/EL	N/EL	-	-	-	-	-	-	-	-	-	-
Operating expenditures from Taxonomy-eligible but environmentally non-sustainable (Taxonomy-non-aligned) activities (A.2)	-	6,117.76	49.34%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (A.1 + A.2)	-	6,117.76	49.34%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
Turnover from non-Taxonomy-eligible activities (B)	-	6,280.50	50.66%																
Total (A + B)	-	12,398.26	100.00%																

Although the activities carried out by the Rawlplug Group that are aligned with the EU Taxonomy have been assigned to a specific environmental objective, namely Climate Change Mitigation (CCM), they do not simultaneously contribute to the achievement of the other environmental objectives.

In order to ensure full transparency and consistency of the disclosed information, an additional table has been presented illustrating the contribution of the Rawlplug Group's activities to the achievement of individual environmental objectives.

ENVIRONMENTAL OBJECTIVES		CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER AND MARINE RESOURCES	CIRCULAR ECONOMY	POLLUTION PREVENTION AND CONTROL	BIODIVERSITY AND ECOSYSTEMS
Taxonomy alignment by objective	Share of turnover / Total turnover	0.02 %	0%	0%	0%	0%	0%
	Share of capital expenditures / Total capital expenditures	20.78 %	0%	0%	0%	0%	0%
	Share of operating expenditures / Total operating expenditures	0%	0%	0%	0%	0%	0%
Taxonomy eligibility by objective	Share of turnover / Total turnover	0%	0%	0%	0%	0%	0%
	Share of capital expenditures / Total capital expenditures	7.73 %	0%	0%	0%	0%	0%
	Share of operating expenditures / Total operating expenditures	49.34 %	0%	0%	0%	0%	0%

8. Activities related to nuclear energy and natural gas

In accordance with Article 8(6)–(8) of Delegated Regulation (EU) 2022/1214, non-financial undertakings are required to disclose information regarding activities related to nuclear energy and natural gas.

The Rawlplug Group hereby informs that, within the scope of its operations, it does not conduct activities nor generate revenues related to nuclear energy or natural gas.
Consequently, there are no capital expenditures (CapEx) or operating expenditures (OpEx) related to these areas, and no additional disclosures required under the applicable regulations are available.
The Rawlplug Group undertakes to monitor its activities and, should any exposure related to nuclear energy or natural gas arise, it will promptly disclose the relevant information in future reports in accordance with the applicable regulations.

Activities related to nuclear energy

DESCRIPTION OF THE ACTIVITY	EXHIBITION
The undertaking carries out research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle, finances such activities, or has exposure to them.	NO
The undertaking carries out the construction and safe operation of new nuclear facilities for the generation of electricity or process heat, including for district heating systems or industrial processes such as hydrogen production, as well as their safety upgrades using best available technologies, finances such activities, or has exposure to them.	NO
The undertaking carries out the safe operation of existing nuclear facilities generating electricity or process heat, including for district heating systems or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades, finances such activities, or has exposure to them.	NO

Activities related to natural gas

DESCRIPTION OF THE ACTIVITY	EXHIBITION
The undertaking carries out the construction or operation of electricity generation facilities using gaseous fossil fuels, finances such activities, or has exposure to them.	NO
The undertaking carries out the construction, modernization, and operation of combined heat/cool and power generation facilities using gaseous fossil fuels, finances such activities, or has exposure to them.	NO
The undertaking carries out the construction, modernization, and operation of heat generation facilities producing heating/cooling energy using gaseous fossil fuels, finances such activities, or has exposure to them.	NO

ESG

SOCIAL

OWN WORKFORCE

1. Interests and views of stakeholders

SBM-2

The Rawlplug Group prepared the report under ESRS standards, applying operational definitions in the area of employment and human resources.

For the purposes of the Group, an employee means a natural person employed under an employment contract or appointed in accordance with applicable legal regulations and adopted organizational practices. The Group considers its employment-related impacts to be material and covering the entirety of its operational activities, resulting from the scale and nature of its industrial operations.

The Group's own workforce includes a broad range of individuals performing tasks for the organization, regardless of the form of cooperation. This category includes both employees hired under employment contracts or appointments, as well as individuals cooperating with the Company under other permissible forms of work arrangements, including civil law contracts, B2B cooperation models, and contracts with external entities, where their work is directly related to the Group's operational activities.

The Group uses a multi-channel internal communication system adapted to the specifics of its manufacturing operations and international organizational structure. The purpose of the adopted model is to provide employees with continuous access to information regarding current operations, planned operational changes, development directions, and initiatives.

The communication system uses both digital tools and direct forms of contact. Information is communicated through internal information systems, email communications and newsletters, as well as meetings between management and employees, including production and information meetings organized at production sites. Notice boards and information screens located within operational areas also play an important role, alongside training sessions, informational workshops, and ongoing communication with supervisors and the HR department. Employees also have access to formal channels for reporting irregularities and ethical concerns operating under the whistleblowing procedure system.

In the event of significant organizational changes, employees are informed in advance, where required under applicable legislation and internal regulations. Changes concerning work organization, employment conditions, or remuneration rules are communicated transparently, while respecting the principles of social dialogue and applicable consultation procedures.

Rawlplug employees constitute one of the key stakeholder groups in the sustainability management process. As part of the conducted materiality assessments and consultation activities, employees are given the opportunity to express their opinions regarding the impact of the Group's activities on environmental, social, and governance matters, as well as the influence of these issues on the functioning of the organization.

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

SBM-3

Material impacts, risks, and opportunities related to the area of own workforce within the Rawlplug Group were identified as part of the double materiality assessment process and within the Group's existing risk management system. The identification process is carried out systematically and covers both the perspective of the Group's impact on employees and the impact of social factors on operational activities and long-term business stability.

In 2025, no material extraordinary risks or opportunities were identified that would require separate treatment with regard to the Group's own workforce beyond the standard risk management system operating within the Group.

The risk register does not identify operations where there is a significant risk of forced labour or child labour. This results from the nature of the Group's activities, conducted primarily in Europe, as well as the applicable legal regulations and supervisory standards.

To ensure an appropriate level of prevention of undesirable events and protection of employee rights, the Group has established a range of policies, procedures, and due diligence mechanisms in the area of human capital management. These include, among others, internal regulations concerning employment principles, remuneration, anti-discrimination and anti-mobbing measures, occupational health and safety, as well as the functioning of reporting channels within the compliance system.

Rawlplug is committed to creating a work environment based on equal opportunities, respect for dignity, and professionalism. The Group declares that it provides employees with equal opportunities for professional development, fair remuneration, and safe and healthy working conditions consistent with applicable laws and adopted organizational standards. The organization does not tolerate any form of forced labour or child labour and operates in compliance with international human rights standards.

Commitments relating to ethics and responsible business conduct have been formalized in the Group's Code of Ethics, which defines the fundamental principles of conduct, including respect for human rights and prevention of discrimination, corruption, and other abuses. These principles are embedded in the Group's day-to-day operations and form an integral part of its management approach.

In 2025, the key material impact identified in the area of own workforce concerned working conditions related to employment, safety, and equal treatment of employees, as well as the impact on skills development and employment stability in the regions where the Group conducts operational activities.

3. Policies related to own workforce

S1 -1

The Rawlplug Group's HR policy focuses on supporting employees' professional development and ensuring safe working conditions.

The Rawlplug Group is committed to creating a work environment free from discrimination, ensuring equality in remuneration and access to professional development, building relationships based on professionalism, cooperation, and mutual respect, and preventing all forms of mobbing and abuse.

The Company provides hygienic and safe working conditions and respects employees' right to freedom of association.

Rawlplug does not tolerate forced labour or child labour.

The formal commitment to compliance with ethical principles and international human rights standards is defined in the Rawlplug Group Code of Ethics, which is aligned with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and ILO conventions.

Policies related to employees within the Rawlplug Group are applied in accordance with internal rules governing the creation and updating of corporate regulations. Documents regulating employment, ethics, safety, and employee development are published on the corporate intranet, accessible to all Group employees. Selected policies are supported by training materials and e-learning courses designed to facilitate proper understanding and practical implementation.

The internal regulations are aligned with international standards of responsible business conduct and human rights. Rawlplug declares its commitment to the principles arising from the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. These commitments are reflected, among others, in the Code of Ethics and in policies concerning equal treatment, anti-discrimination, occupational safety, and employee dialogue.

POLICIES, REGULATIONS, AND PROCEDURES IN THE AREA OF HUMAN RESOURCES

POLICY / REGULATION NAME	DESCRIPTION	SCOPE	LEVEL OF RESPONSIBILITY
Code of Ethics	Defines principles of conduct in employee and business relations, including respect for human rights, prohibition of discrimination, mobbing, forced labour, and child labour, as well as prevention of corruption and conflicts of interest. Includes mechanisms for reporting violations (whistleblowing system) and procedures for investigations.	All employees, contractors, and business partners of the Rawlplug Group.	Management Board
Work Regulations	Defines the rights and obligations of the employer and employees, work organization, working time, rules of order and safety, and employee responsibility. Ensures compliance with labour law regulations and the principle of equal treatment.	Employees hired under employment contracts in Group companies in Poland.	Management Board
Employee Remuneration Regulations	Regulates the principles for determining remuneration based on position, scope of responsibilities, competencies, and work performance. The remuneration system is based on transparency, adequacy, and compliance with legal requirements.	Employees hired under employment contracts.	Management Board
Company Social Benefits Fund (ZFŚS) Regulations	Defines the principles for establishing and managing the Social Benefits Fund, criteria for granting benefits, and the categories of eligible persons. The level of support depends on the employee's social situation.	Employees, retirees, and pensioners – in accordance with the Company Social Benefits Fund (ZFŚS) Act.	Employer (Management Board)
Employee Recruitment Procedure	Defines the principles for conducting recruitment processes while ensuring equal opportunities, non-discrimination, and transparency. Includes competency analysis, assessment of cultural fit, and consideration of the Group's strategic needs.	Candidates and individuals participating in recruitment processes.	Human Capital Director
Onboarding and Offboarding Procedure	Regulates the onboarding process for new employees (training, transfer of responsibilities, access to tools) and the offboarding process (settlement of company property, knowledge transfer, closure of access rights).	Newly hired employees and individuals ending cooperation with the Company.	Human Capital Director and direct supervisors
Personal Data Protection Policy	Defines the principles for processing, securing, and archiving personal data of employees and candidates in compliance with GDPR requirements. Covers confidentiality rules, data minimization, and protection against unauthorized access.	All employees and persons whose data is processed within HR processes.	Management Board, Data Protection Officer
Occupational Health & Safety (OHS) and Fire Safety Instructions	Defines the occupational health and safety management system, hazard identification, preventive measures, mandatory training, and emergency response procedures. Also includes fire safety and evacuation instructions.	All individuals working at Rawlplug Group production sites and offices.	Management Board supported by the OHS service
Professional Qualifications Development Procedure	Regulates the principles for assigning employees to training courses, educational programmes and higher education, financing competence development, and concluding training agreements. Supports expert and managerial development in line with the Group's strategy.	Employees of the Group.	Human Capital Director

Internal HR procedures are maintained in accordance with the adopted corporate process, which includes legal analysis, consultations with relevant organizational units, and final approval by management responsible for human resources. This approach ensures compliance with applicable regulations and consistency with the Group's strategic objectives in the area of human capital management.

Rawlplug places strong emphasis on transparent and multi-channel communication. The most commonly used communication tools include e-mail announcements, training sessions, team meetings, direct meetings with supervisors, publications in internal resources, and information published on the corporate website. Communication channels are selected depending on the nature of the adopted policy and each regulation includes a defined communication method, target group, and – in the case of international structures – an appropriate language version.

Through this approach, Rawlplug ensures consistency and effectiveness in the implementation of employee-related policies, thereby fostering an organizational culture based on responsibility, respect for human rights, and high ethical standards, thereby strengthening employee and stakeholder trust.

POLICIES, REGULATIONS, AND PROCEDURES IN THE AREA OF HUMAN RESOURCES – CONTINUED

POLICY / REGULATION NAME	DESCRIPTION	SCOPE	LEVEL OF RESPONSIBILITY
Regulations for Reporting Violations and Whistleblower Protection within Rawlplug Group S.A.	Defines the principles for anonymous and confidential reporting of violations of law, ethical principles, and internal regulations. Ensures whistleblower protection against retaliation and defines investigation procedures.	All employees, contractors, and business partners.	Management Board
Fleet Policy	The Rawlplug Fleet Policy is an internal document defining the principles for managing and using company vehicles. Its main objective is to ensure safe, efficient and sustainable fleet operations. The policy covers, among others, vehicle selection, usage rules, servicing procedures, cost control, fuel consumption and emissions reporting, and user responsibilities.	All employees who have access to company vehicles, including both operational employees and management staff.	Management Board, Fleet Manager
Rawlplug Group Anti-Corruption Policy	The Rawlplug Group Anti-Corruption Policy defines anti-corruption principles and standards applicable across all Group companies. Its purpose is to ensure compliance of business activities with applicable laws and internal regulations, promote transparency and integrity in business relations, and foster an organizational culture based on trust, professionalism, and ethics.	All employees, contractors, and business partners of Rawlplug.	Management Board and Supervisory Board
Rawlplug Capital Group Procedure for Preventing Undesirable Behaviour in the Workplace – Mobbing, Discrimination, and Conflict	This procedure constitutes a formal confirmation of the Group's commitment to creating an environment in which every employee is treated with dignity and fairness. The document clearly defines common principles of conduct, reporting procedures for irregularities, and methods of responding to situations inconsistent with the Group's values and principles. Key assumptions of the procedure include: • zero tolerance for mobbing, discrimination, and harassment; support in resolving conflicts that escalate to a level hindering daily functioning within the company; • transparent and secure complaint and irregularity reporting procedures ensuring discretion and confidentiality while excluding anonymous, unjustified accusations; • verification of reports by a multi-person committee; • implementation of corrective measures aimed at resolving the current issue, supporting the affected person, and preventing recurrence of undesirable behaviour in the future.	All employees and contractors from 10 June 2025.	Human Capital Director, Legal Department Director

4. Diversity and equal opportunities / diversity metrics

S1-12

S1-9

The Rawlplug Group, including Rawlplug S.A. and its subsidiaries conducting manufacturing and commercial activities across Europe, Asia, Africa, and North America, implements its equal treatment policy based on formally adopted corporate documents.

The foundation of the system consists of: the Rawlplug Group Code of Ethics, HR regulations (recruitment, remuneration, promotions), workplace regulations, whistleblowing procedures, and occupational health and safety policies.

These documents are published on the Intranet and apply to all Group companies. Implementation follows a corporate approval process that includes legal analysis and approval by HR management. The adopted regulations are aligned with international human rights and labour standards.

NUMBER OF EMPLOYEES WITH DISABILITIES

	Rawlplug S.A.		Koelner Rawlplug IP				R5PL	
Degree of disability	WROCŁAW	%	WROCŁAW	%	ŁAŃCUT	%	KOŻUCHÓW	%
MODERATE DEGREE	8	1.3	1	1.1	7	1.3	5	2.4
MILD DEGREE	6	1.0	1	1.1	2	0.4	4	1.9
SEVERE DEGREE	1	0.2			1	0.2	2	1

In 2025, the Group employed:

2,141	employees
38	persons with disabilities, representing 1.8% of total employment
648	women, representing 30.27% of total employment

The proportion of women in the workforce largely results from the characteristics of the construction industry and the Company's business profile. At the same time, women constitute the majority of employees in administrative positions. The highest proportion of women employed is observed in the Polish companies within the Group.

SHARE OF WOMEN IN THE EMPLOYMENT STRUCTURE

AREA	TOTAL EMPLOYEES	WOMEN
POLAND	1,447	446
EUROPE*	413	134
ASIA	268	64
AFRICA	7	2
AUSTRALIA	4	1
NORTH AMERICA	2	1
TOTAL	2,141	648

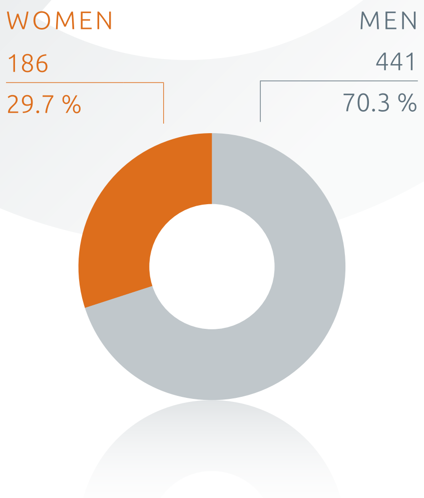
** excluding Polish companies.*

We are working on an evolutionary transformation of diversity-related values within the organization. To support this transformation, we will:

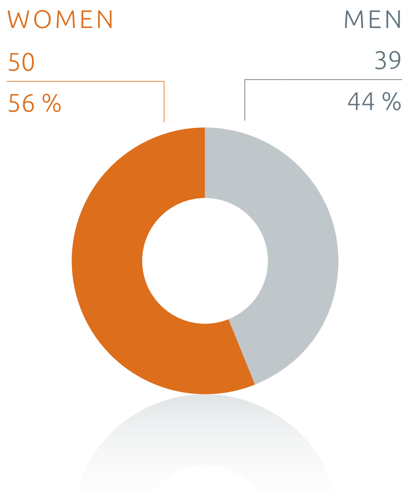
- maintain gender balance in recruitment processes,
- offer development programs for women,
- gradually increase the share of women in senior management positions,
- ensure appropriate representation in succession planning,
- provide employees with knowledge on equal treatment and inclusiveness.

The diversity policy covers both primary identity characteristics (including gender, age, nationality, and disability) and organizational factors (such as position and seniority). The Group ensures uniform recruitment and promotion criteria based on competencies, equal remuneration principles within position groups, and access to training regardless of gender or age.

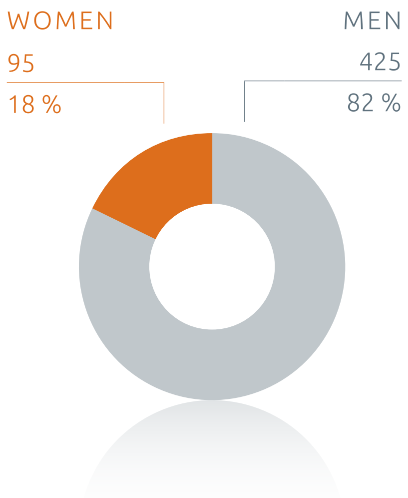
EMPLOYMENT STRUCTURE IN POLISH COMPANIES BY GENDER



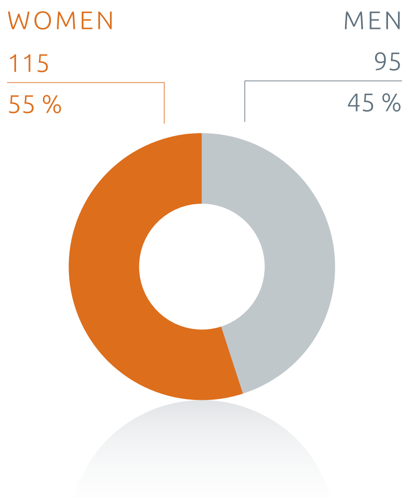
Rawlplug S.A. Wrocław
PRODUCTION PLANT AND HEADQUARTERS



Koelner Rawlplug IP sp. z o.o.
WROCŁAW



Koelner Rawlplug IP sp. z o.o.
ŁAŃCUT - PRODUCTION PLANT



R5PL sp. z o.o.
DISTRIBUTION CENTRE

The implementation of these policies is supported by internal communication, training on the Code of Ethics and occupational health and safety (OHS), as well as managers' responsibility for applying equal treatment principles in day-to-day HR decisions.

The diversity of the Group's international teams is an important element of its operating model and supports organizational efficiency as well as knowledge transfer between markets.

As of the reporting date, Principle 2.1 of the Best Practice for GPW Listed Companies 2021 (DPSN 2021), according to which the composition of the Supervisory Board should be diverse in terms of competencies, experience, and knowledge, has not been fulfilled. The Supervisory Board consists of seven members, including two women, which does not meet the gender representation criterion (below 30%). However, the selection of Board members reflects diversity in education (law, finance, economics), industry experience, and financial and supervisory competencies. The formal adoption of the Diversity Policy is planned for 2026 and is dependent, among other factors, on the current term of office of the Board and Committees, as well as the expected national implementation of the Women on Boards Directive.

Actions supporting equality and ethics within the organization

Rawlplug has adopted the Rawlplug Group Code of Ethics, which ensures a work environment free from discrimination based on gender, age, race, sexual orientation, disability, and other factors. Our commitment to equality and inclusiveness is supported through regular training sessions for all employees, aimed at increasing awareness regarding the prevention of inequalities and the promotion of a culture of respect.

Our recruitment policy is based on the principles of equal opportunities, transparency, and competency-based assessment, eliminating barriers that may hinder access to employment for individuals from diverse backgrounds. We actively seek candidates representing diverse experiences and perspectives. Particular attention is paid to increasing the representation of women in managerial positions by supporting their development and advancement within the organizational structure.

Competence development and equal access to training

We invest in the professional development of our employees by ensuring equal access to training, mentoring programs, and career development paths under the Professional Qualifications Development Procedure. We support our teams in improving their qualifications by enabling them to acquire new skills and actively participate in development initiatives.

Organizational culture based on values

Our organizational culture is built on respect, cooperation, and openness to diversity. We promote dialogue and the exchange of experiences, creating an environment that fosters mutual trust and a sense of belonging. We strive to ensure that every employee can fully realize their potential, regardless of individual circumstances.

Whistleblowing procedure

We have implemented a procedure for reporting ethical violations, enabling employees to report cases of discrimination, breaches of ethical principles, and other misconduct.

Internal whistleblowing reports may be submitted in written or electronic form, including anonymously, through the following reporting channels:

- via e-mail: *naruszenia@rawlplug.com*
- via the form available at: *https://naruszenia.rawlplug.com/*
- by post,
- verbally in person or remotely via MS Teams.

Reports concerning undesirable behaviour in the workplace cannot be anonymous and may be submitted:

- via e-mail: m*obbing@rawlplug.com*
- verbally to the Human Capital Director,
- in writing, directly or by post.

Our objective is to build a transparent and responsible organization in which every concern is treated seriously.

In 2025, the Rawlplug Group recorded one report submitted through the existing whistleblowing reporting channels. The reports mainly concerned breaches of ethical principles.

The conducted investigations did not confirm the occurrence of mobbing or discrimination. As part of follow-up actions, organizational recommendations were developed to strengthen the quality of teamwork and cooperation.

Challenges and objectives

Despite the actions undertaken, we recognize that promoting equality within the organization is an ongoing process that requires continuous monitoring and improvement. Our objective is to create a work environment in which every employee has the opportunity to develop their potential and participate in decision-making processes. We remain committed to continuing our efforts to eliminate inequalities and raise awareness among our employees.

Freedom of association

At Koelner Rawlplug IP Sp. z o.o. in Łańcut, two trade unions operate:

52 members	KN NSZZ „Solidarność”
94 members	Inter-Company Trade Union Organization of the Electromechanical Industry Workers’ Union

5. Employment security

S1-10
S1-16

Remuneration metrics

The remuneration policy at Rawlplug is based on applicable internal regulations, according to which remuneration is adjusted to the employee's position, scope of responsibilities, and competencies. These principles are defined in detail in the Remuneration Regulations, while additional issues related to employment conditions, including working time and cooperation with employee representatives, are included in the Work Regulations. Employment conditions, remuneration, and social benefits are regulated by appropriate internal documents, ensuring transparency and consistency within Rawlplug's HR policy.

We place strong emphasis on full compliance with legal requirements concerning remuneration, additional benefits, equal pay, and minimum wage regulations. Our priority is to ensure fair and lawful employment conditions for all employees under labour law and the Labour Code. Employees are provided with detailed information regarding their remuneration to ensure transparency and full understanding.

Gender pay gap

Monitoring and reducing the gender pay gap is an important objective for organizations seeking to promote gender equality in the workplace.

Rawlplug focused its analysis on the key companies employing the largest number of employees: Rawlplug S.A. in Wrocław, Koelner Rawlplug IP Sp. z o.o. with branches in Wrocław and Łańcut, R5PL Sp. z o.o. – the Distribution Centre in Kożuchów, where comparable positions existed, enabling a consistent analysis to be carried out.

The observed differences in remuneration largely result from the employment structure within the Company. Technical and engineering positions, which require high qualifications and, in some cases, physical effort, are predominantly occupied by men and are associated with higher salary levels.

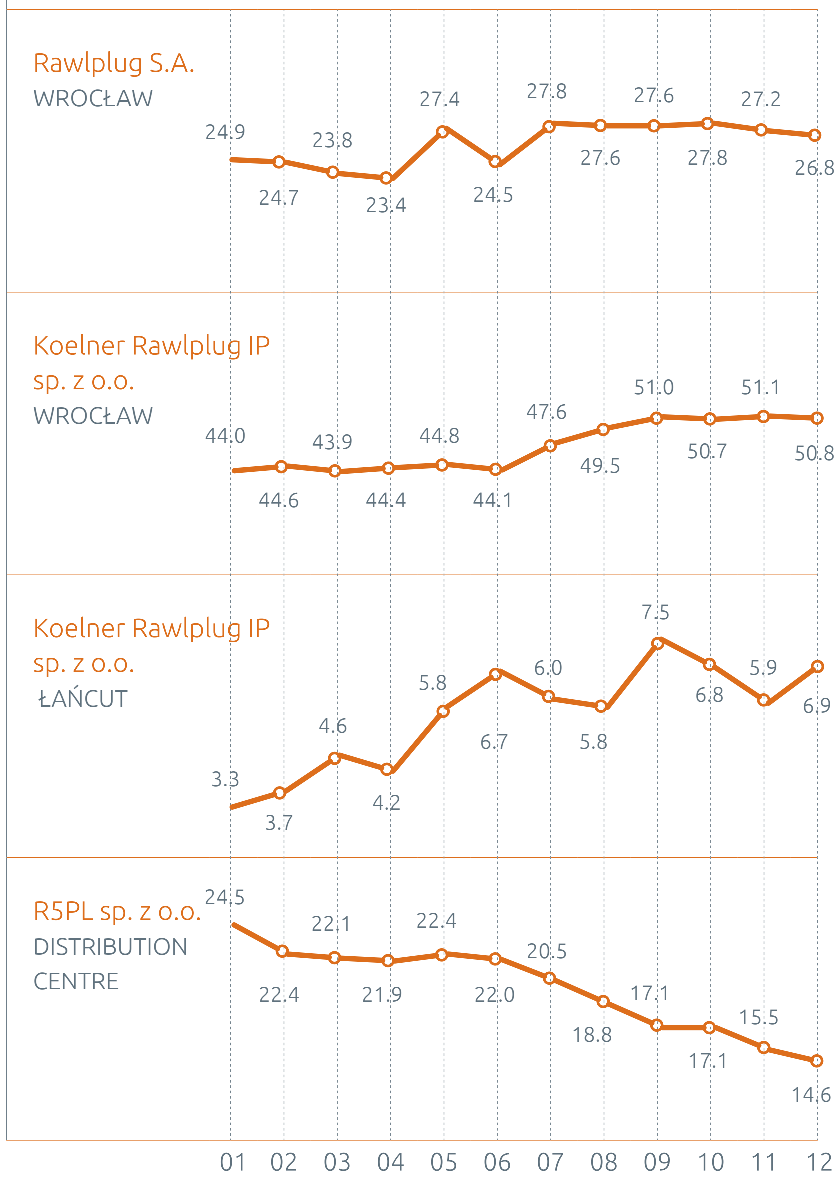
In the remaining Group companies, the gender pay gap is as follows:

Rawlplug Shanghai Trading Ltd – the analysis concerns only the Merchandiser position; the pay gap amounts to approximately 3.13% in favour of men.

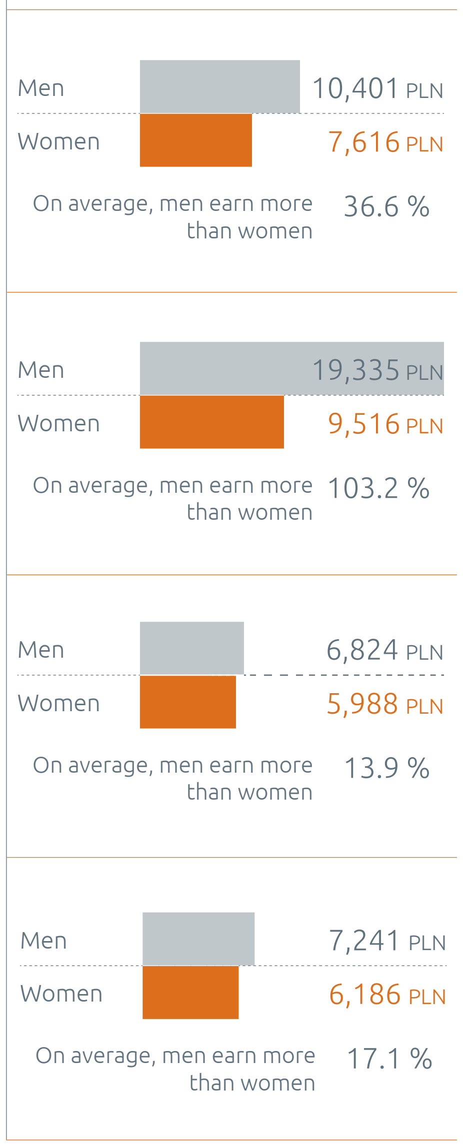
Koelner Hungária Kft (Hungary) – the pay gap exists only in the Storekeeper position and amounts to 0.75%.

Rawlplug Vietnam Company Ltd – the overall pay gap amounts to 4.67%. Currently, there is no legal obligation to report the gender pay gap in Vietnam.

CHART OF THE GENDER PAY GAP EXPRESSED AS A PERCENTAGE [%] IN POLISH COMPANIES FROM JANUARY TO DECEMBER 2025.



AVERAGE TOTAL REMUNERATION



Positive pay gap (in favour of men) was identified in the following positions:

- QA/QC Inspector (4.9%)
- Purchasing Staff (3.1%)
- Sales Engineer (0.2%)

Negative pay gap (in favour of women) was identified in the following positions:

- Assembly Operator (-5.7%)
- HR Staff (-1.7%)
- Packer (-0.8%)

These differences are consistent with the applicable remuneration policy and principles based on measurable and neutral criteria.
Rawlplug Manufacturing (Thailand) Ltd – a pay gap in favour of women (-11%) was identified in managerial positions, resulting from objective criteria such as experience and scope of responsibilities.
Rawlplug Ltd (United Kingdom) – the pay gap in the position of Business Development Manager amounts to 6.52% in favour of men and results from objective factors such as experience level and scope of responsibilities. These differences are consistent with the remuneration policy based on measurable and neutral criteria.
Rawlplug Ireland Ltd – the pay gap was analysed at the level of comparable positions:

- Directors: -0.76% in favour of women
- Customer Service: 6.25%
- Warehouse: 1.78%
- Sales Representatives: 4.95%

The aggregated result (10.33%) is for informational purposes only and represents a consolidated indicator. The gap in the Customer Service area results from objective factors such as experience level, scope of responsibilities, and achievement of sales targets. These differences remain consistent with the applicable remuneration policy based on neutral and measurable criteria.

The following formula was applied to calculate the indicator:

$$k = \frac{m - k}{m} \times 100\%$$

where:

x – pay gap value
m – gross remuneration rate of men
k – gross remuneration rate of women

Working time

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

1. We establish and comply with clear working hours agreed with employees based on applicable legal regulations and organizational rules.
2. We ensure that employees have sufficient time for rest and personal life in accordance with applicable laws and industry regulations.
3. If work outside agreed working hours is necessary, we are committed to providing employees with appropriate remuneration or time off consistent with applicable regulations. Employees are encouraged to maintain a work-life balance, and overtime work should be exceptional and agreed upon with a supervisor.
4. We strive to maintain a high level of awareness regarding the importance of compliance with working time rules within the Group. We conduct training sessions and educational campaigns to ensure employees are familiar with working time principles and regulations. Compliance with this Code of Ethics is an obligation of all employees Within the Group. We are all responsible for maintaining an ethical approach to working time and respecting it as a valuable resource. By acting in accordance with these principles, we contribute to the harmony and efficiency of our organization and to ensuring the satisfaction and well-being of our employees.

Forced labour and child labour

Within the Group, we follow one key principle that forms the foundation of our corporate culture and influences all our actions – the firm and consistent prevention of forced labour and child labour.
This principle not only defines our operations but also constitutes an integral part of our identity as a responsible employer and community partner.

Prevention of forced labour

Forced labour is strictly prohibited throughout the Group. We comply not only with applicable legal regulations but also implement higher ethical standards reflecting our social responsibility. No individual is required to work under threat, coercion or any form of slavery. We support individual freedom and respect fundamental human rights. Our HR policy is based on respect for the dignity of every employee.

Prevention of child labour

Within the Group, the employment of children and individuals under the age of 15 is absolutely prohibited, regardless of circumstances. We consider this a key element of protecting the youngest members of society. We comply with national and international regulations concerning the minimum employment age and carefully monitor recruitment processes to prevent the employment of minors.

We are committed to promoting these principles not only within the Group but also in relations with suppliers, business partners, and the communities in which we operate. These principles are regulated by the "Rawlplug Group Code of Ethics."

6. Procedures for cooperation with own workforce and workers' representatives regarding impacts, scope of collective bargaining, and social dialogue

S1-2

S1-8

Scope of collective bargaining and social dialogue

Responsibility for cooperation with employees within the Rawlplug Group forms part of the personnel management system and rests primarily with managers and directors responsible for individual organizational units. The structure of responsibility has been defined within internal HR regulations and the Group's Code of Ethics.

In operational activities, particular importance is attached to ensuring proper work organization, safety, and comfort in performing professional duties. Management personnel are responsible for implementing standards of teamwork, ensuring compliance with equal treatment principles, and responding to potential irregularities in employee relations.

The personnel management process is supported by an internal communication system, training on ethical standards, and applicable operational procedures. Managers are obliged to consider employees' competencies when delegating tasks, promote a collaborative working environment, and maintain open dialogue within teams, and where appropriate also with employee representatives (for example, consultation of the Work Regulations with the participation of trade unions operating within Koelner Rawlplug IP Sp. z o.o. for the Łańcut branch).

In February 2025 and December 2024, employee representative elections were held at Rawlplug S.A., Koelner Rawlplug IP Sp. z o.o. in Wrocław, and R5PL Sp. z o.o. in Kożuchów. In accordance with the resolutions governing these elections, the elected employee representation is authorized, among others, to:

1. agree on provisions of the Remuneration Regulations concerning the Company Social Benefits Fund in accordance with Article 4(2) and 4(3) of the Act of 4 March 1994 on the Company Social Benefits Fund (consolidated text: Journal of Laws of 2024, item 288),
2. consult the internal reporting procedure in accordance with Article 24(3)(2) of the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws, item 928),
3. consult information material to employees regarding sustainability matters and methods of obtaining and verifying such information in accordance with Article 63r(8) of the Accounting Act of 29 September 1994 (consolidated text: Journal of Laws of 2023, item 120, as amended),
4. appoint employee representatives within the meaning of Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on strengthening the application of the principle of equal pay for men and women for equal work or work of equal value through pay transparency and enforcement mechanisms (Official Journal of the EU L 132/21 of 2023), as well as future national regulations implementing this Directive.

7. Processes for remediation of negative impacts and channels for raising concerns by own workforce

S1-3

TIME HORIZONS OF ACTIONS	KEY ACTIONS AND EXPECTED RESULTS	TIME HORIZONS OF ACTIONS	KEY REMEDIATION ACTIONS
Working conditions	The Company implements an occupational health and safety management system covering identification of occupational risks, regular OHS training, and monitoring of working conditions. Production facilities apply procedures aimed at reducing accident risks and programs promoting a safety culture. The objective is to ensure a safe working environment and reduce the number of workplace accidents. Activities are carried out in accordance with the OHS Policy, Work Regulations, and Labour Code provisions.	Short term: ongoing monitoring of working conditions, OHS training, and analysis of near-miss incidents. Medium term: updates of safety procedures, OHS audits, and modernization of workplaces. Long term: implementation of new technologies improving workplace safety, automation of production processes, and improvement of workplace ergonomics.	In the event of incidents affecting employee health or safety, procedures specified in the OHS Policy and accident response procedures are initiated. These include reporting the incident, appointing an accident investigation team, analysing causes, and preparing accident documentation. Based on the findings, corrective and preventive actions are implemented, such as updating workstation instructions, providing additional OHS training, or introducing organizational changes. Injured employees are provided with formal and organizational support in accordance with labour law regulations.
Employment security	Rawlplug applies an employment policy based on stable forms of employment and transparent remuneration principles. The Company aims to maintain stable employment levels and supports the development of employee competencies. The organization has mechanisms for reporting irregularities defined in the HR Policy, the Regulations for Reporting Violations and Whistleblower Protection, and the Procedure for Preventing Undesirable Behaviour in the Workplace.	Actions are continuous and long-term in nature and include development of HR policies, monitoring employment levels, and adapting incentive systems to market conditions and organizational needs.	In cases involving reports of violations of employee rights, procedures specified in the Work Regulations, whistleblowing procedures – the Regulations for Reporting Violations and Whistleblower Protection – and the Procedure for Preventing Undesirable Behaviour in the Workplace are applied. The process includes analysis of the report, investigation proceedings, and decisions regarding corrective actions. Depending on the nature of the violation, disciplinary measures, training activities, or organizational changes aimed at reducing the risk of recurrence may be implemented. Where violations are confirmed, responsible persons may be subject to disciplinary measures, including sanctions provided for under labour law and, in serious cases, termination of employment. If the nature of the incident indicates a possible criminal offence, the matter may be referred to competent authorities. Following completion of proceedings, actions are implemented to reduce the risk of similar situations occurring in the future. Affected persons are informed of available legal remedies, while whistleblowers are protected against retaliation.

TIME HORIZONS OF ACTIONS	KEY ACTIONS AND EXPECTED RESULTS	TIME HORIZONS OF ACTIONS	KEY REMEDIATION ACTIONS
Equality and diversity	The Company promotes an organizational culture based on equality, diversity, and respect for human rights. Implemented HR policies ensure equal opportunities in recruitment, professional development, and promotion decisions. Employees have access to training on ethics, anti-discrimination, and equal treatment principles in accordance with the provisions of the Rawlplug Group Code of Ethics.	Actions are carried out continuously and include both short-term initiatives (training, internal communication) and long-term strategic activities related to building organizational culture.	Reports concerning discrimination or breaches of equal treatment principles are analysed in accordance with the Rawlplug Group Code of Ethics. Proceedings include analysis of the report, discussions with involved parties, appointment of an ethics committee, and assessment of compliance with company regulations and legal requirements. Where violations are confirmed, corrective actions are established, including disciplinary measures, organizational changes, and additional ethics and equal treatment training.
Personal data protection	The Company ensures the protection of personal data of employees and stakeholders in accordance with the requirements of the General Data Protection Regulation (GDPR). A Personal Data Protection Policy, data management procedures, and employee privacy protection training have been carried out. Mechanisms are in place to monitor compliance of data processing activities with applicable regulations.	Actions are maintained continuously and include monitoring of data processing systems, updates of procedures, and employee training aimed at increasing awareness of data protection.	In the event of a personal data breach, incident management procedures specified in the Personal Data Protection Policy are initiated. These include incident analysis by the Data Protection Officer, assessment of risks to affected individuals, and implementation of measures limiting the consequences of the incident. Where required by law, affected persons are informed of the breach, and the Company implements additional technical and organizational measures to prevent similar incidents in the future.
Social dialogue	The Company conducts dialogue with employees through internal communication, consultations, and employee opinion surveys. Reporting channels enabling the submission of irregularities and feedback regarding organizational functioning are in place. Communication principles are defined in the Procedure for Reporting Irregularities.	Activities are conducted regularly through internal communication, meetings with employees, and periodic employee satisfaction surveys.	Employee reports are analysed in accordance with whistleblowing procedures and internal HR procedures. Where justified, corrective actions are applied, including changes in work organization, internal communication, or HR policies. The Company ensures protection for individuals reporting irregularities through mechanisms guaranteeing confidentiality and the possibility of anonymous reporting. Internal regulations inform employees about their right to pursue claims through judicial proceedings. Following analysis of reports, appropriate corrective and preventive measures are implemented to reduce the risk of similar situations in the future.
Employee training and development	Rawlplug implements training and development programs supporting the development of employee competencies at various organizational levels. Programs include technical training, managerial training, and soft skills development. The objective is to increase organizational effectiveness and build long-term workforce potential in line with the employee competency development strategy.	Short term: specialist training and development of position-related competencies. Medium term: development programs for managerial staff and leadership training. Long term: development of knowledge management systems and mentoring programs.	Where competency gaps or employee adaptation difficulties are identified, development activities specified in HR procedures and training programs are established, including additional training, mentoring, or development support. These activities aim to increase employee competencies and improve their effectiveness and job satisfaction.

8. Targets related to managing material negative impacts, enhancing positive impacts, and managing material risks and opportunities

S1-5

Rawlplug's HR policy focuses on through measurable organisational initiatives.

KEY AREAS OF ACTION

OCCUPATIONAL SAFETY
Systematic reduction of workplace accidents through OHS training, workplace audits, and modernization of selected production areas. Examples include the implementation of risk assessment procedures and reporting of potentially hazardous incidents.

EQUAL OPPORTUNITIES AND DIVERSITY
Increasing the share of women within organizational structures, including specialist and managerial teams, through open recruitment processes and development of internal competencies.

PREVENTION OF DISCRIMINATION
Conducting mandatory training on workplace ethics, equal treatment, and organizational cooperation standards, while maintaining channels for reporting irregularities.

PAY TRANSPARENCY
Analysis of remuneration structures and reduction of unjustified pay differences, including periodic reviews of salary ranges for comparable positions.

Approach to target implementation
Targets are developed in cooperation with business areas and monitored based on internal data such as occupational safety indicators, employment structure, and employee satisfaction survey results. The organization declares its commitment to continuous improvement in these areas; however, achievement of targets depends on the Company's operational, technological, and economic capabilities.

Rawlplug's activities in the HR area are aligned with sustainable development directions, including selected United Nations Sustainable Development Goals (SDGs), with emphasis placed on the practical implementation of organizational solutions rather than declarative commitments.

9. Characteristics of employees – employment structure

S1-6

In the 2025 reporting year, employment within the Rawlplug Group was as follows:

2,141	total employees
1,447	employees in Polish companies
648	employees in subsidiaries

Detailed information on the workforce structure is presented primarily for Polish companies, which as of 31 December 2025 represented the largest share of employment within the Group. In these companies, 1,447 employees were employed, representing the majority of total Group employment.

For the remaining subsidiaries operating across different jurisdictions, HR data is collected through various reporting systems and according to local record-keeping practices. Due to organizational dispersion, the smaller scale of employment within individual entities, and differences in data collection methods, detailed statistical breakdowns are not always maintained in a uniform format at Group level. Consequently, for these entities, mainly aggregated employment data is presented.

NUMBER OF EMPLOYEES IN THE RAWLPLUG GROUP

EMPLOYMENT	NUMBER OF EMPLOYEES
POLAND	1,447
EUROPE*	413
ASIA	268
AFRICA	7
AUSTRALIA	4
NORTH AMERICA	2
TOTAL	2,141

** excluding Polish companies*

RAWLPLUG S.A. Wrocław
PRODUCTION PLANT AND HEADQUARTERS

NUMBER OF EMPLOYEES BY AREA

AREA	317	50.6 %
Production	125	21.5 %
Sales	88	14.0%
Customer Relations	40	6.4%
R&D	14	2.2 %
Controlling	13	2.1 %
IT	12	1.9 %
Administration	12	1.9 %
Management Board	4	0.6 %
Governance	2	0.3 %

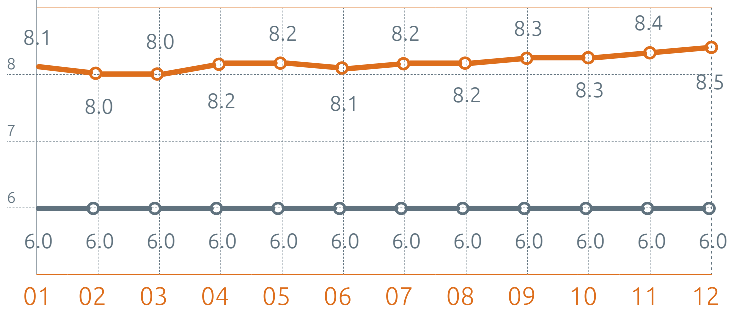
NUMBER OF EMPLOYEES BY NATIONALITY

529	Polish
92	Ukrainian
3	British
1	Lithuanian
1	French
1	Russian
	Russian

NUMBER OF EMPLOYEES BY AGE

< 26 years	24	3.8 %
27–35 years	162	25.8 %
35–45 years	207	33.0 %
45–55 years	165	26.3 %
55–65 years	64	10.2 %
> 65 years	5	0.8 %

AVERAGE AND MEDIAN LENGTH OF SERVICE FROM JANUARY TO DECEMBER 2025



NUMBER OF EMPLOYEES BY LENGTH OF SERVICE

< 1 year	103	16 %
2–3 years	106	17 %
4–5 years	80	13 %
6–10 years	129	21 %
11–20 years	156	15 %
> 20 years	53	8 %

Koelner Rawlplug IP sp. z o.o.

WROCŁAW BRANCH

NUMBER OF EMPLOYEES BY AREA

Purchase Product Manager	22	24.7 %
Software Development	21	23.6 %
Accounting	18	20.2 %
Social	8	9.0 %
IT	7	7.9 %
Environment	6	6.7 %
Governance	3	3.4 %
Controlling	2	2.2%
Cash Management	1	1.1 %
Business Development	1	1.1 %
Strategic Marketing	0	0 %
Management Board	0	0 %

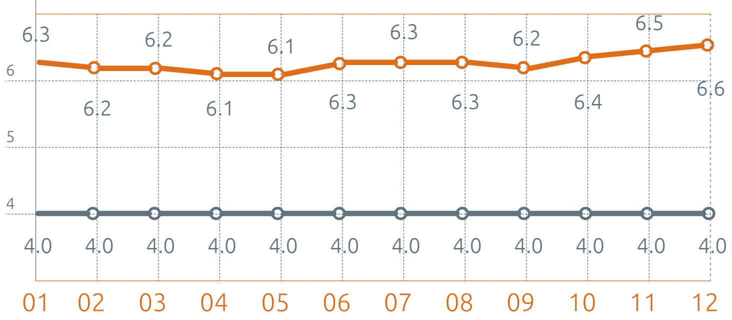
NUMBER OF EMPLOYEES BY NATIONALITY

88	Polish
1	Ukrainian

NUMBER OF EMPLOYEES BY AGE

< 26 years	5	5.6 %
27–35 years	28	31.5 %
35–45 years	31	34.8 %
45–55 years	17	19.1 %
55–65 years	7	7.9 %
> 65 years	1	1.1 %

AVERAGE AND MEDIAN LENGTH OF SERVICE FROM JANUARY TO DECEMBER 2025



NUMBER OF EMPLOYEES BY LENGTH OF SERVICE

< 1 year	18	20 %
2–3 years	20	22 %
4–5 years	16	16 %
6–10 years	13	15 %
11–20 years	17	19 %
> 20 years	5	6 %

ŁAŃCUT BRANCH

NUMBER OF EMPLOYEES BY AREA

LFS Production	457	87.9 %
Sales	19	3.7 %
Administration	9	1.7 %
Social	8	1.5 %
Accounting	6	1.2 %
IT	5	1.0 %
Production Administration	4	0.8 %
Social	4	0.8 %
Governance	3	0.6 %
Production Controlling	2	0.4 %
Environment	1	0.2 %
LFS Sales	1	0.2 %
Management Board	1	0.2 %

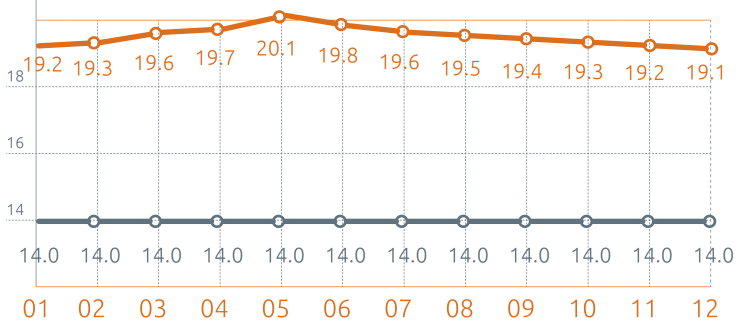
NUMBER OF EMPLOYEES BY NATIONALITY

520	Polish

NUMBER OF EMPLOYEES BY AGE

< 26 years	27	5.6 %
27–35 years	86	31.5 %
35–45 years	125	34.8 %
45–55 years	106	19.1 %
55–65 years	174	7.9 %
> 65 years	2	1.1 %

AVERAGE AND MEDIAN LENGTH OF SERVICE FROM JANUARY TO DECEMBER 2025



NUMBER OF EMPLOYEES BY LENGTH OF SERVICE

< 1 year	45	9 %
2–3 years	28	5 %
4–5 years	64	12 %
6–10 years	83	16 %
11–20 years	116	22 %
> 20 years	184	35 %

R5PL sp. z o.o.
DISTRIBUTION CENTRE

NUMBER OF EMPLOYEES BY AREA

Warehouse	94	44.8 %
VAS (Value-Added Services)	77	36.7 %
Logistics	21	10.0 %
Planning	14	6.7 %
Administration	3	1.4 %
Management Board	1	0.5 %

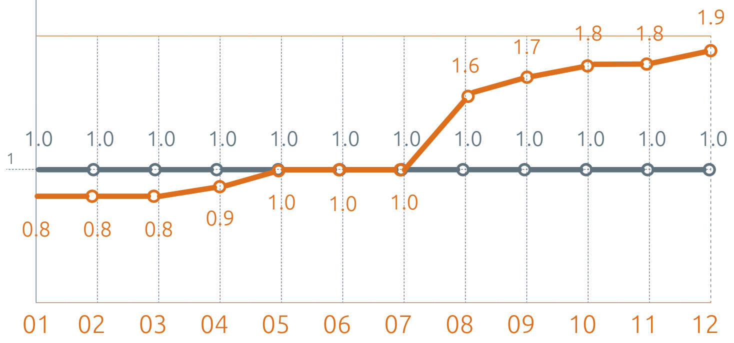
NUMBER OF EMPLOYEES BY NATIONALITY

207	Polish
2	Ukrainian
1	Belarusian

NUMBER OF EMPLOYEES BY AGE

< 26 years	51	24.3 %
27–35 years	41	19.5 %
35–45 years	59	28.1 %
45–55 years	49	23.3 %
55–65 years	10	4.8 %

AVERAGE AND MEDIAN LENGTH OF SERVICE FROM JANUARY TO DECEMBER 2025



NUMBER OF EMPLOYEES BY LENGTH OF SERVICE

< 1 year	134	63.8 %
2–3 years	69	32.8 %
4–5 years	1	0.5 %
6–10 years	3	1.4 %
11–20 years	1	0.5 %
> 20 years	2	1.0 %

EMPLOYMENT STRUCTURE IN SUBSIDIARIES BY GENDER

EUROPE*	Number of employees	
Rawlplug Ltd	United Kingdom	47
Koelner Hungária Kft	Hungary	89
Rawlplug CZ s.r.o.	Czech Republic	23
Koelner Deutschland GmbH, Stahl GmbH	Germany	1
Rawlplug Ireland Ltd	Ireland	43
Rawlplug España S.L.	Spain	6
Rawlplug Italy S.R.L.	Italy	10
Koelner Vilnius UAB	Lithuania	14
Rawlplug France SAS	France	25
Rawl Scandinavia AB	Sweden	2
Koelner Trading	Russia	37
Rawlplug Portugal Lda	Portugal	19
Koelner Ukraine LLC	Ukraine	89
Rawlplug Turkey İnşaat Malzemeleri Limited Şirketi	Turkey	9
AFRICA		
Rawl Africa (PTY) Ltd	Republic of South Africa	7
NORTH AMERICA		
Rawlplug California Inc	United States of America	2
AUSTRALIA		
Rawlplug Australia Pty Ltd	Australia	4
ASIA		
Rawlplug Middle East FZE	United Arab Emirates	11
Rawlplug Building & Construction Material Trading LLC	United Arab Emirates	14
Singapore Pte. Ltd	Singapore	13
Shanghai Trading Ltd	People's Republic of China	7
Rawlplug Products and Services India Private Ltd	India	24
Rawlplug Vietnam Company Ltd (Vietnam)	Vietnam	199

** excluding Polish companies*

10. OSocial protection – employee benefits

S1-11

In 2025, Rawlplug employees employed in Polish companies had access to a broad range of employee benefits, from medical care to financial support programs. In addition to standard benefits, employees could also take advantage of additional offers, including:

- tickets to sporting events, including matches of teams supported by Rawlplug,
- tickets to cultural events,
- offers dedicated to children, such as Children's Day events and St. Nicholas meetings,
- participation packages for sports events,
- integration and occasional events.

PLN 2,833,116.29 Amount allocated to employee benefits in Polish branches

NUMBER OF EMPLOYEES WHO BENEFITED FROM EMPLOYEE BENEFITS BY BRANCHES IN POLAND

	Rawlplug S.A.	Koelner Rawlplug IP		R5PL
	Wrocław	Wrocław	Łańcut	Kożuchów
Tickets for the "Elektryczne Gitary" concert the "PALI SIĘ" campaign	100	-	-	-
Holiday benefits	345	53	-	155
Emergency financial assistance	10	3	8	0
Multisport	380	123	53	64
"Wczasy pod Gruszą" holiday subsidy	197	23	510	97
Runmageddon	42	7	-	1
Fitness room rental	60	-	-	-
Corporate Run	35	5	-	-
Fat Thursday initiative	700	200	-	195
Luxmed – medical care	253	59	-	20
Pink Box initiative	for women	for women	-	for women
Children's Day	22	10	-	2
Meal subsidies / Canteen	all	all	123	all
Employee Christmas meeting	all	all	-	200
Influenza vaccinations	42	21	-	2
Eyeglasses reimbursement	36	8	15	-
St. Nicholas event / St. Nicholas gift packages	324	46	156	60
TOTAL	2546	558	865	796

11. Work–life balance

S1-15

At Rawlplug, we strive to support our employees in balancing professional and private life. We care about employee wellbeing, recognizing its significant impact on efficiency, job satisfaction, and overall quality of working life. Based on the tools and initiatives available within the organization, several key areas supporting employees' mental and physical wellbeing can be identified.

E-learning platform – academy.rawlplug.com
Employees are provided with access to a wide range of training courses that support not only professional development, but also work–life balance and effective work organization. The platform enables employees to independently access learning materials tailored to their needs.

Flexible working hours and remote work / family support programs
Through modern technological solutions, Rawlplug employees may benefit from flexible working hours and remote work arrangements, giving them greater control over balancing work and private responsibilities. The Company recognizes the importance of supporting employees combining professional and family obligations. Therefore, flexible work arrangements are offered, including reduced working hours for women returning from maternity leave and the possibility of remote work, enabling employees to better manage family responsibilities.

As part of employee wellbeing initiatives, the Company supports programs promoting a healthy lifestyle, including physical activity and exercise co-financing programs.

Fit Group personal training sessions
This initiative brought employees together for recurring training sessions led by a personal trainer. The meetings also created opportunities for employees to get to know each other outside the office environment. More than 30 employees participated in the program.

Runmageddon
For the fifth consecutive year, the Rawlplug team participated in the annual Runmageddon obstacle race. Participation in the event formed part of activities supporting physical activity, employee integration, and team cooperation. The initiative combined a sporting challenge with the opportunity to spend time together, strengthening relationships between employees and fostering a sense of belonging within the organization. Such activities form part of the Company's broader efforts to support employee wellbeing and promote a positive organizational culture.

Corporate Run
On 24 May 2025, the 13th edition of the Corporate Run took place at the Olympic Stadium in Wrocław. The event once again combined sporting passion with charitable support for children with disabilities under the care of the Everest Foundation. A total of 12,000 participants from various companies took part in the event, including forty Rawlplug employees. The Rawlplug team completed a total distance of 200 km in eight five-person relay teams. The Corporate Run is not only a 5-kilometre relay, but also an opportunity for integration, promotion of a healthy lifestyle, and corporate social responsibility, which are important values within the Company.

Employee integration events and social initiatives

Women's Day at Rawlplug

On this occasion, women working at the Company received roses and greetings from the male part of the team. In addition, workshops focused on breast health awareness were organized, featuring a professional bra fitter as a special guest.

Kindness Day at Rawlplug

Continuing a long-standing tradition, elections for the kindest people in the organization were held. The initiative aims to promote a culture of kindness and mutual respect in the workplace. The annual recognition of the most supportive and positive employees not only highlights those who help build a positive atmosphere every day, but also inspires all employees to contribute to a friendly working environment.

Fat Thursday

Every year, on the occasion of Fat Thursday, each employee in Rawlplug's Polish branches receives a traditional doughnut. This small but symbolic gesture forms part of the Company's organizational culture, strengthening the sense of community and making the day more enjoyable.

Children's Day at Rawlplug

Rawlplug consistently implements initiatives supporting the environmental education of employees' children, building a coherent and long-term culture of social responsibility. On the occasion of Children's Day, the Company's headquarters in Wrocław organized the competition: "RAWLUP – an innovative approach to tools from upcycling."

The aim of the initiative was to develop creativity and promote environmentally responsible attitudes among children. A total of 27 works were submitted and evaluated in three age categories:

- up to 6 years old,
- 7–10 years old,
- 11–15 years old.

The winners received a family trip with their parents to the Energylandia amusement park in Zator, which additionally strengthened family ties and employee integration. This initiative forms part of broader Company activities focused on building an organizational culture in which the wellbeing of employees and their families constitutes an important element of the sustainable development strategy.

Magical Christmas Event

On 5 December 2025, at the Wrocław headquarters of Rawlplug S.A., employees and their children spent time together in a festive atmosphere. Santa Claus arrived accompanied by Snowflakes and cheerful elves. Joint dances created a joyful holiday mood, while children decorated gingerbread cookies, played games, and enjoyed festive treats.

Health promotion initiatives

A healthy Rawlplug means healthy employees. In addition to co-financing private LuxMed healthcare packages, Rawlplug employees had the opportunity to participate in health promotion initiatives organized throughout the year. These initiatives are conducted on an ongoing basis, emphasizing the importance of maintaining health and undertaking responsible preventive actions.

Oncology prevention for women and men "Movember & Pink October" – onsite cancer prevention workshops

On 15 November 2025, oncology prevention training was organized at the Rawlplug S.A. headquarters in Wrocław. Employees had the opportunity to learn breast and testicular self-examination techniques using specialist training models and to participate in discussions on cancer prevention. The meeting also provided an opportunity to ask questions and receive professional guidance from experts in this field.

Pink Box initiative

At Rawlplug, continuous efforts are made to create a modern and employee-friendly workplace for everyone. The Company aims to build an environment that enables every employee to perform at their best, regardless of gender.

As part of the implementation of its broader Sustainable Development strategy, Rawlplug joined a nationwide program combating menstrual exclusion. Pink Boxes containing free hygiene products were installed in all women's restrooms across the Company's Polish branches. Female employees can use these products in emergency situations according to the principle: "Take if you need. Share if you have extra."

Approximately 250 female employees benefit from this initiative.

Influenza vaccinations

In October 2025, collective influenza vaccinations were organized during working hours at the Rawlplug S.A. headquarters in Wrocław. Every Rawlplug employee had the opportunity to take advantage of this preventive healthcare initiative.

12. Recruitment and development / metrics related to training and skills development

S1-13

At Rawlplug, solutions are implemented to support the creation of an attractive working environment for both experienced specialists and individuals beginning their professional careers.

Career and development paths

Each position at Rawlplug has a defined development path, which is also available to new employees. Competency development is supported through practical on-the-job experience, knowledge sharing with more experienced colleagues, and participation in specialist training programmes .

The organization employs individuals with more than 30 years of service, which confirms the stability of cooperation and opportunities for long-term professional development. Skills development is not limited to training alone – it also includes participation in international projects. Rawlplug cooperates with research institutions and experts from various countries, participating in the development of solutions and knowledge exchange processes.

Recruitment procedure

Rawlplug applies a structured recruitment procedure defining the principles for filling vacancies. In addition to external recruitment, internal recruitment processes are conducted, enabling employees to develop professionally through changes in position or work area.

According to the adopted principles, managers may not restrict employees' participation in recruitment processes or block opportunities for department changes or promotions. Employees may develop their careers both vertically within organizational structures and horizontally through changes in professional roles within the organization.

Employee referral program

The Company operates an employee referral program enabling employees to receive additional remuneration for recommending candidates who successfully complete the recruitment process and become employed. In 2025:

- 42 employee ideas were submitted,
- 10 awards were granted.

Academic job fairs

Academic Job Fairs are held twice a year – in spring and autumn – and are one of Rawlplug's key employer branding initiatives and recruitment activities. Participation in these events, including Engineering Days, enables the Company to build employer brand recognition among students and graduates of technical faculties and to conduct direct recruitment activities, such as candidate interviews and CV collection, particularly for engineering, production, and R&D areas.

Internships, traineeships, and training

In 2025, Rawlplug S.A., headquartered in Wrocław, provided young people from different countries with opportunities to undertake internships and gain professional experience. The organization supports cooperation with schools and universities, recognizing the importance of practical preparation for professional work.

NUMBER OF TRAINING SESSIONS CONDUCTED

	Induction training	Onboarding training	TOTAL
Rawlplug S.A.	43	5	48
Koelner Rawlplug IP Wrocław	10	5	15
Koelner Rawlplug IP Łańcut	24	0	24
R5PL Kożuchów	24	0	24

The internship program includes, among others, operation of sinker EDM machines used in the production process of components for injection moulds, 3D modelling, and participation in production testing, enabling participants to gain practical technical experience.

The Company also conducts onboarding and introductory training programs supporting employees and interns in understanding organizational standards, work principles, and areas related to social responsibility and sustainable development.

The data presented below relates to Poland, as this is the Company's main market of operation and the location employing the largest number of employees, making it the most representative for the scale and nature of the activities carried out.

13. Occupational health and safety metrics

S1-14

Rawlplug operates an occupational health and safety (OHS) management system covering all employees and collaborators. The objective of the implemented solutions is to reduce occupational risk and support compliance of work processes with applicable legal and organizational requirements.

Working conditions are monitored by the Health and Safety Department and designated inspectors who carry out control activities regarding compliance with regulations, including the Labour Code and internal occupational safety regulations. The OHS management system is periodically reviewed and updated depending on organizational needs and regulatory changes.

Employees participate in mandatory occupational health and safety training in accordance with legal requirements and the organization's internal procedures. Information concerning OHS principles is made available through the intranet, information bulletins, and notice boards and information screens located in working areas.

Management of the OHS area

The occupational health and safety management system is based on analysis of compliance with applicable legal regulations and organizational standards, including selected requirements of ISO 45001. Internal regulations, such as work regulations and OHS instructions, apply to all employees and are adapted to the specific nature of operational locations.

Occupational safety activities

Within the framework of OHS management, the following activities are carried out in particular:

- defining and monitoring occupational safety objectives,
- conducting OHS audits and inspections in plants and operational areas,
- identifying occupational hazards and updating risk assessments,
- implementing risk mitigation and preventive measures,
- organizing training sessions and educational activities related to occupational safety.

Potential occupational hazards are identified based on analyses of undesired incidents and information reported within internal change management processes. After each occupational accident or near-miss incident, an analysis of the causes of the event and verification of occupational risk assessment documentation are carried out.

Systems presenting basic statistical data regarding accident incidents operate within workplaces. The organization undertakes initiatives to increase employee awareness regarding occupational safety and health protection in the workplace.

In production areas, solutions are applied to reduce employee exposure to workplace environmental factors, including noise, through the use of personal protective equipment and technical improvements in production equipment. Modernization activities concerning lighting infrastructure and applied production technologies are also undertaken to the extent resulting from operational and occupational safety needs.

The occupational health and safety management system is maintained in accordance with selected international standards, including ISO 45001.

In 2025, 11 occupational accidents classified as minor were recorded and no serious injuries were identified within companies belonging to the Rawlplug Group.

In 2025, no occupational accidents involving subcontractor employees were recorded. During the same period, no occupational diseases were registered.

STATISTICS ON OCCUPATIONAL ACCIDENTS, LOST DAYS AND OCCUPATIONAL DISEASES IN POLISH AND ASIAN COMPANIES

	Rawlplug S.A.			Koelner Rawlplug IP			R5PL			Rawlplug Vietnam Company Limited			Rawlplug Manufacturing Limited		
	Poland / Wrocław			Poland / Łańcut			Poland / Kożuchów			Vietnam			Thailand		
Information concerning Company employees	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
Total number of occupational accidents	1	1	2	0	3	3	1	1	2	1	2	3	1	0	1
Number of fatal occupational accidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of serious occupational accidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of minor occupational accidents	1	1	2	0	3	3	1	1	2	1	2	3	1	0	1
Total number of injured persons	1	1	2	0	3	3	1	1	2	1	2	3	1	0	1
Total number of days of incapacity for work due to accidents	0	14	14	0	71	71	14	42	56	0	0	0	10	0	10
Number of lost working days	0	10	10	0	50	50	14	42	56	0	0	0	8	0	8
Number of planned working hours of all employees	0	80	80	152,578.75	687,821.3	840,400.0	-	-	438,300.8	0	0	0	64	0	64
Serious accident rate															
Number of days lost due to accidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of accidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Absence rate															
Number of absence days related to accidents	0	14	14	0	71	71	14	42	56	0	0	0	8	0	0
Number of planned working hours of all employees	0	80	80	-	-	-			438,300.8	0	0	0	64	0	0
Occupational disease rate															
Number of occupational disease cases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of planned working hours of all employees	0	0	0	152,578.75	687,821.3	840,400.0	0	0	0	0	0	0	0	0	0
Indicator frequency rate. Indicator = (number of accidents / number of employees) × 1,000			3.43			5.84			6.85			15.08			32.26
Indicator severity rate. Indicator = number of days of incapacity / number of accidents			7.00			23.6			28			0			10

** None of the accidents resulted in employee absence.*

14. Incidents, complaints, and severe human rights impacts

S1-17

Rawlplug operates an extensive internal communication system that provides employees with ongoing access to information regarding planned changes and the Company's development directions. Key operational changes are communicated in advance in accordance with applicable legal requirements.

Responsibility for communication and cooperation with employees lies with direct supervisors – managers and directors of individual departments. Cooperation is conducted primarily through direct discussions and, in specific cases, also includes formal consultations with employee representatives. Employee suggestions and opinions are taken into account in decision-making processes, supporting the effectiveness and transparency of organizational activities.

Reporting concerns and irregularities

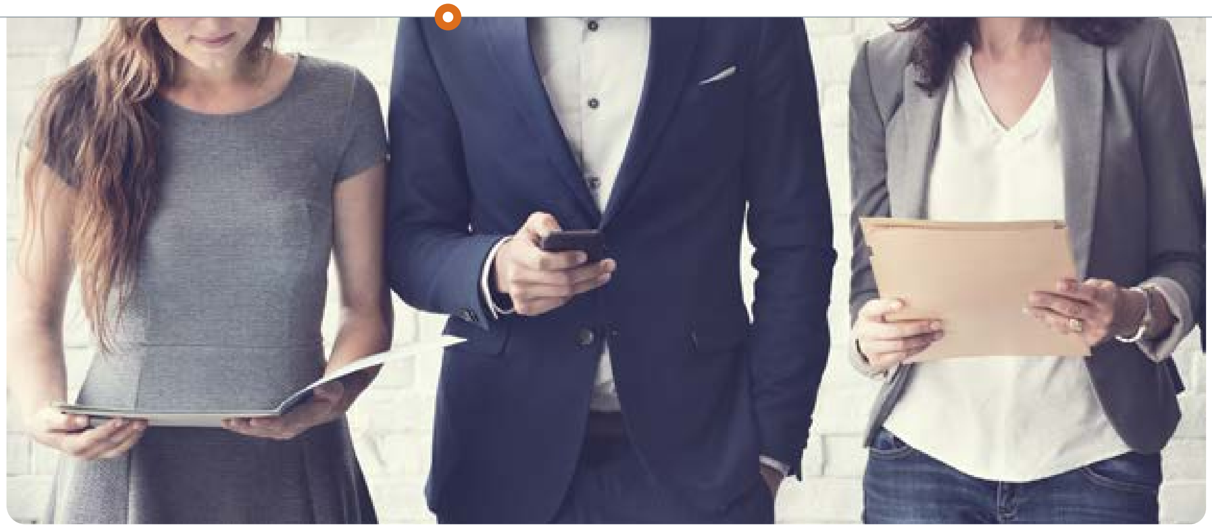
Rawlplug provides a variety of reporting channels available to all employees. Employees are regularly informed about these mechanisms through e-mail communications. Existing reporting systems guarantee full confidentiality and protection for reporting persons.

Internal whistleblowing reports may be submitted in written or electronic form, including anonymously, through the following channels:

- e-mail: *naruszenia@rawlplug.com*
- online form available at: *https://naruszenia.rawlplug.com/*
- by post,
- verbally, either in person or remotely via MS Teams.

Reports concerning undesirable behaviour in the workplace cannot be submitted anonymously and may be reported:

- via e-mail: *mobbing@rawlplug.com*
- verbally to the Human Capital Director,
- in writing, directly or by post.



Reporting statistics

In 2025, no cases of discrimination were reported. No severe incidents related to respect for human rights were identified that would violate the principles set out in 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.

The total value of fines, penalties, and compensation resulting from incidents and complaints amounted to PLN 0.

WORKERS IN THE VALUE CHAIN

1. Interests and views of stakeholders

SBM-2

Rawlplug operates across numerous international markets and cooperates with many partners throughout its value chain. Consequently, the Company analyses the impact of its operations on the business, social, and environmental environment. An important element of the organization's approach is the monitoring and management of processes occurring within the supply chain, taking into account interdependencies and potential impacts on stakeholders.

The Rawlplug Group's value chain includes resources, activities, and relationships occurring at all stages of operations – from sourcing raw materials and components, through production processes, distribution and sales, to the use of products by customers.

Rawlplug operates within a complex international value chain, which constitutes an important element of the process of creating and delivering products and services. In this context, the Company considers the impact of its operations on workers employed throughout the supply chain and analyses related risks and opportunities in relation to its business activities and strategy.

As of 31 January 2025 and at the date of preparation of this report, no analyses had been conducted that would clearly confirm that potential negative impacts on workers in the value chain and related risks result directly from Rawlplug's business model or strategy.

In the industrial sector, the risk of negative impacts occurring within supply chains, including violations of labour rights and human rights, constitutes a significant challenge. Factors such as the global dispersion of production, time pressure related to order fulfilment, and the complexity of logistics processes may increase the likelihood of such incidents. This phenomenon affects many companies operating within international supply chains.

Rawlplug identifies potential risks related to respect for human rights within the supply chain and undertakes actions aimed at mitigating them. Particular attention is paid to workers employed by suppliers of materials and components in Asian countries, who – due to the structure of global production chains – may be more exposed to potential negative impacts.

In order to mitigate potential risks within the value chain, Rawlplug conducts due diligence activities related to human rights in relations with suppliers and subcontractors. One element of these activities is the presence of Company representatives in selected production facilities, where selected aspects of production processes and working conditions are monitored.

Additionally, specialists from the Product Department regularly visit suppliers' production facilities, particularly those located in Asia, in order to verify production processes and cooperation with business partners.

ESG TOPICS MATERIAL FROM THE IMPACT AND/OR FINANCIAL PERSPECTIVE WITHIN THE VALUE CHAIN

SUPPLY CHAIN	ACTIVITIES WITHIN THE GROUP	USE PHASE AND END-OF-LIFE
Entities upstream of the Rawlplug Group (e.g. suppliers) that provide raw materials, materials, goods, and services used in the development of the Group's products or services.	All entities within the Rawlplug Group carrying out operational activities and support processes (e.g. human resources).	Entities downstream of the Rawlplug Group in the value chain (e.g. distributors and customers) receiving products or services from the Group.
TRANSPORT / STAKEHOLDERS		
Suppliers and subcontractors and their employees, certification bodies, local communities, non-governmental organizations, and the natural environment.	Employees, social and business partners, investors, and financial institutions.	Consumers and end users, social and business partners, non-governmental organizations, and local communities.

* *Rawlplug Group's own operations are concentrated mainly in Poland, Thailand, and Vietnam and include typical business relationships with suppliers and subcontractors, as well as customer service activities in Poland and abroad.*

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

SBM-3

Workers in the value chain

Workers in Rawlplug's value chain include a broad group of individuals employed by entities cooperating with the Group, both in direct and indirect business relationships. This concerns employees of companies participating in various stages of the production, supply, and distribution processes of Rawlplug products.

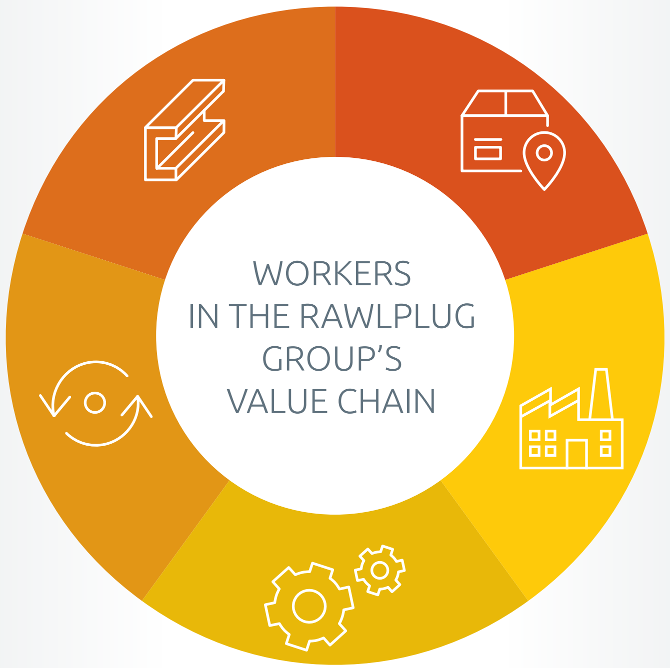
Tier 1 supplier workers

These are individuals employed by Rawlplug's direct suppliers, in particular suppliers of materials, components, and services used in the Company's operational activities. This category includes, among others, employees of manufacturers of metal elements, technical components, packaging materials, as well as logistics and production service providers.

Tier 2 supplier workers and further levels – upstream workers

This group includes employees of companies involved in earlier stages of the supply chain, particularly individuals engaged in the extraction and processing of raw materials and materials used in the production of metal products and fixing systems.

The group also includes employees of transport and logistics companies involved in supplying raw materials and components to direct suppliers.



Employees of service providers supporting Rawlplug's operational activities

These are individuals employed by entities providing services to Rawlplug at its operational locations. This category includes employees of cleaning companies, security providers, infrastructure maintenance services, technical service providers, and other support services necessary for the functioning of production facilities and offices.

Workers in the downstream value chain

This group includes individuals employed by companies involved in the distribution, transport, and warehousing of Rawlplug products. In particular, this includes employees of logistics companies responsible for delivering products to distributors, business partners, and end customers. The category may also include employees of entities involved in waste management related to the Company's operational activities.

Workers potentially more exposed to negative impacts

In certain parts of global supply chains, there may be groups of workers potentially more exposed to negative impacts related to working conditions or respect for labour rights. Such groups may include women, young workers, or migrant workers employed in regions with increased risk of human rights violations.

In the context of Rawlplug's operations, particular attention is given to workers employed by suppliers of materials and components located in Asian countries, who may be more exposed to risks characteristic of global production supply chains.

Importance of workers in the value chain for the business model
Rawlplug's operations are based on an international value chain covering multiple stages of production, supply, and distribution. Consequently, the Company considers the potential impacts of its activities on workers employed throughout this chain and analyses related risks and opportunities in the context of its business strategy.

As part of its analyses, Rawlplug identifies potential risks and impacts concerning workers in the value chain and incorporates them into risk management processes and due diligence activities.

Risks and impacts in the supply chain
In the industrial sector, particularly in the case of internationally oriented manufacturing activities, there is a risk of negative impacts occurring within supply chains, including potential violations of labour rights or human rights. Such risks may result, among other factors, from the global dispersion of production processes, the complexity of business relationships, and regulatory differences between regions.

Rawlplug identifies potential risks related to working conditions at suppliers and undertakes actions aimed at mitigating them. In particular, relationships with suppliers of materials and components used in production are analysed.

One identified risk concerns the potentially limited availability of business partners meeting specific social and environmental standards. At the same time, Rawlplug's operations may influence working conditions and the treatment of employees working within companies participating in the value chain.

Due diligence activities
To mitigate potential negative impacts on workers within the value chain, Rawlplug implements elements of a due diligence process in its relationships with suppliers and subcontractors.

These activities include, among others:
- monitoring cooperation with key business partners,
- visits by Company representatives to selected production facilities,
- verification of selected aspects of production processes and work organization.

In addition, representatives of departments responsible for product development and supplier cooperation periodically visit production facilities of business partners, including facilities located in Asia.

The results of analyses concerning impacts and risks within the value chain are used in risk management processes and in the development of organizational measures related to responsible business conduct.

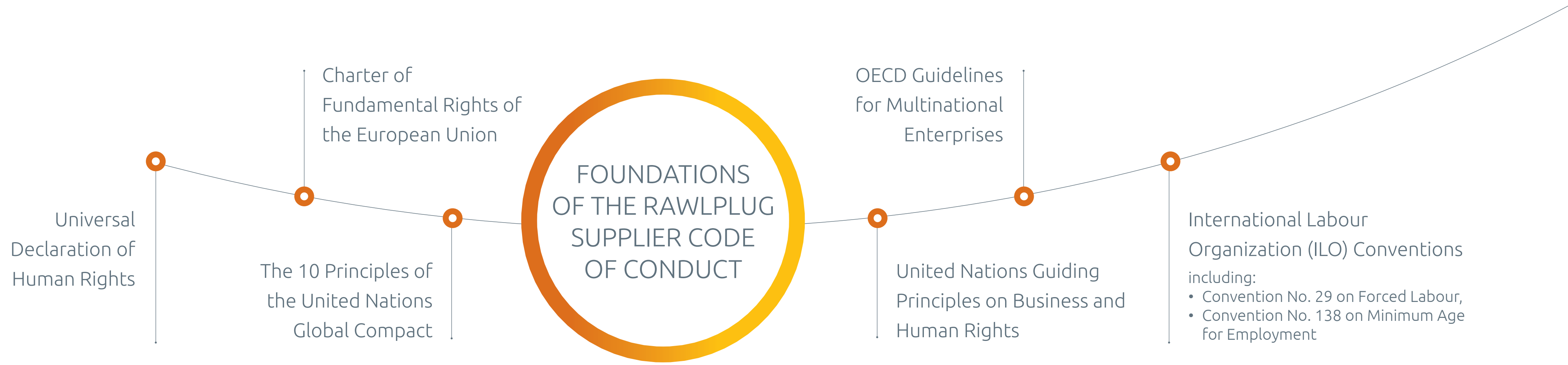
3. Policies related to workers in the value chain

S2–1

Rawlplug follows a clearly defined policy regarding the management of material impacts on workers in the value chain, based on the Supplier Code of Conduct. This document establishes standards for cooperation with suppliers, covering human rights, labour rights, environmental protection, and business ethics principles. The Code defines, among others:

- prohibition of child labour and forced labour,
- principles of non-discrimination and promotion of diversity,
- occupational health and safety standards,
- employment conditions, including fair working hours and fair remuneration,
- freedom of association rights.

In addition, the document addresses corporate ethics issues such as anti-corruption measures, personal data protection, and information security.



Supplier obligations

Suppliers are required to:

- implement the standards specified in the Code both within their own operations and within the activities of their subcontractors,
- identify and manage risks in areas covered by the Code,
- continuously improve processes and implement corrective actions where necessary,
- immediately report any incidents constituting violations of the Code.

The Supplier Code of Conduct applies across the entire Rawlplug Capital Group.

Detailed requirements and expectations towards suppliers are specified in the Code, available at: *https://rawlplug.com/global/en/blog/code-of-conduct-for-rawlplugs-suppliers-lets-grow-together*

The Rawlplug Supplier Code of Conduct is based on international regulations and best practices. Rawlplug applies these guidelines as the foundation of its own activities and expects its suppliers to follow the same principles in their business practices.

Human rights clauses

The "Rawlplug Business Code of Ethics" contains clauses obligating all suppliers and contractors providing goods or services to the Group to comply with the principles, rights, and regulations contained therein. This includes, in particular:

- application of anti-corruption principles,
- respect for human dignity,
- mutual respect and tolerance,
- care for environmental protection.

Signing an order by a supplier or contractor is equivalent to acceptance of both the Code of Ethics and the Supplier Code of Conduct. These documents are available on the Rawlplug Group's websites:

- *https://rawlplug.com/global/en/blog/code-of-conduct-for-rawlplugs-suppliers-lets-grow-together*
- *https://company.rawlplug.com/en/code-of-conduct/*

Supplier audits

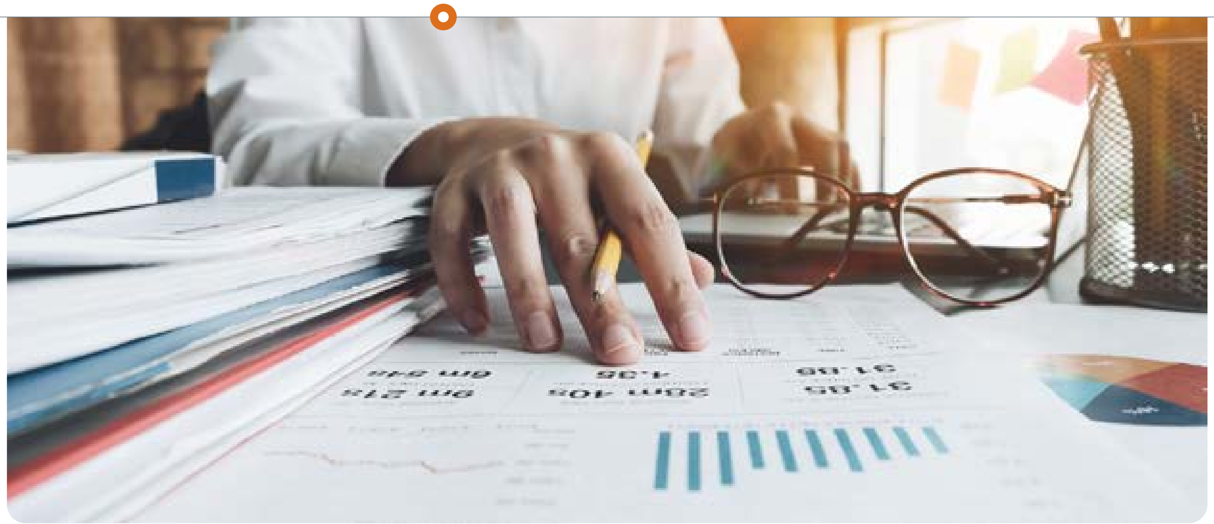
In 2025, Rawlplug S.A. continued developing its due diligence approach within the value chain, particularly in the area of human rights and social and labour standards. Activities focused on strengthening existing supplier oversight mechanisms and preparing the organization for the implementation of dedicated supplier audits in accordance with ESRS S2 requirements.

In the short term, the Company plans to implement supplier audits focused on assessing compliance with Rawlplug Group policies and standards, particularly regarding:

- respect for human rights,
- elimination of forced labour and child labour,
- non-discrimination and equal treatment,
- compliance with labour standards,
- ensuring safe and healthy working conditions.

The purpose of these activities is to identify, assess, and mitigate risks related to potential violations within the value chain and to verify the implementation of appropriate policies and procedures by suppliers.

At the same time, in 2025 the Group applied indirect supplier oversight mechanisms, including quality and procurement requirements and cooperation standards supporting compliance with fundamental principles of social responsibility. An important element of this approach were activities carried out under the Factory Production Control (FPC) system.



During the reporting period, a total of 23 audits were conducted, including:

- 6 audits in Rawlplug S.A. production facilities,
- 17 audits at key suppliers.

All audits resulted in positive outcomes, confirming the effectiveness of existing quality management systems and the stability and reliability of the supply chain.

The purpose of the audits was to verify compliance of the Factory Production Control system with certification requirements for construction fixings and to ensure the stability of production processes and maintenance of declared product performance characteristics. These assessments are conducted cyclically across all facilities covered by national (KOT) and European (ETA) technical assessments and constitute the basis for maintaining certification in accordance with the CPR Regulation.

The scope of audits included, in particular:

- control of raw materials and components,
- supervision of production processes,
- implementation of control testing in accordance with applicable procedures and technical documentation.

The audit process was carried out by independent accredited certification bodies.

In 2025, no severe human rights issues or incidents were reported across the entire value chain.

4. Processes for engaging with workers in the value chain regarding impacts

S2–2

Rawlplug does not conduct direct, systematic collection of opinions from workers employed by companies operating in further stages of the value chain. Communication with business partners takes place primarily through suppliers and their representatives, who are responsible for maintaining operational relationships and transferring information within the framework of business cooperation.

Dialogue with entities participating in the supply chain is conducted mainly through relationships with suppliers and representatives of companies cooperating with Rawlplug. Within these relationships, discussions concern, among others, the quality of cooperation, operational requirements, and selected social and organizational standards.

Examples of activities involving communication with partners in the value chain include, in particular:

CONSULTATIONS WITH SUPPLIERS regarding the principles of cooperation and the requirements set out in the Supplier Code of Conduct, including the possibility of submitting comments concerning the applied standards and their interpretation in operational practice,

PARTICIPATION OF SUPPLIER representatives in analytical processes related to the identification of impacts, risks, and opportunities connected with Rawlplug's operations, including selected elements of the materiality assessment process in the area of sustainability,

ONGOING OPERATIONAL CONTACT between Rawlplug representatives and suppliers within the framework of production and commercial cooperation.

As part of monitoring cooperation standards with suppliers, Rawlplug also carries out control activities, including visits to production facilities and verification of selected aspects of business partners' operations. The scope of these activities depends on the supplier's significance within the supply chain, the nature of cooperation, and the results of previous assessments.

Planning of supplier visits is based on internal analyses regarding cooperation with business partners, including their significance for operational activities and reported quality or organizational issues.

As of the date of preparation of this report, Rawlplug has not entered into global agreements with international trade union federations concerning workers employed by companies participating in the value chain.

5. Remediation processes for negative impacts and channels through which workers in the value chain can raise concerns

S2–3

In order to mitigate potential negative impacts on workers in the value chain and to monitor the effectiveness of actions taken, Rawlplug applies risk management mechanisms and monitors cooperation with suppliers and business partners.

These activities include in particular:

- conducting risk analyses in supplier relationships and incorporating the results of these analyses into processes for managing cooperation with business partners,
- monitoring compliance with cooperation standards and assessing the effectiveness of existing control mechanisms,
- carrying out visits and reviews at selected suppliers in order to verify selected aspects of cooperation, including the organization of production processes and working conditions,
- applying supplier assessment criteria covering, among others, quality issues, compliance with legal requirements, and selected social and organizational aspects,
- analysing reports concerning potential irregularities within the framework of the Company's whistleblowing mechanisms.

Whistleblowing mechanisms
Rawlplug enables employees, business partners, and other stakeholders to report potential violations of ethical principles, legal regulations, or cooperation standards. Reports may be submitted through communication channels specified in documents governing cooperation with business partners, including the Supplier Code of Conduct.

Reports are analysed in accordance with the Company's applicable whistleblowing procedures. These procedures also include principles protecting reporting persons against retaliation.

As of the date of preparation of this report, no reports concerning violations of human rights or labour rights had been received from workers employed by companies participating in the value chain.

Monitoring cooperation with suppliers
Rawlplug undertakes activities aimed at monitoring cooperation with suppliers and identifying potential risks within the supply chain. These activities include visits by Company representatives to suppliers' production facilities and ongoing operational contact between business partners.

In selected cases, Company representatives visit suppliers' production plants in order to verify production processes and the quality of supplied components. Such visits may also include observation of selected aspects of work organization.

Additionally, employees of departments responsible for product development and supplier cooperation periodically visit production facilities of business partners, including those located in Asia.

Corrective actions
In the event of identified non-compliance or potential irregularities, Rawlplug undertakes actions in cooperation with the supplier in order to clarify the causes and define possible corrective or preventive measures.

The scope of actions depends on the nature of the identified non-compliance and the significance of the supplier within the supply chain. As part of the cooperation, suppliers may be required to implement appropriate corrective measures and provide information regarding their implementation.

6. Actions taken regarding material impacts on workers in the value chain and approaches used to manage material risks and opportunities related to workers in the value chain, and the effectiveness of those actions

S2–4

Rawlplug expects its business partners and suppliers to conduct their operations in accordance with principles of responsible and ethical business conduct. These requirements include, in particular:

- respect for human rights,
- prevention of child labour and forced labour,
- ensuring safe and hygienic working conditions,
- maintaining a working environment free from discrimination, harassment, and other forms of abuse.

The Company also recognizes the importance of respecting freedom of association and maintaining social dialogue.

Partners within the supply chain are also expected to apply fair employment practices, including transparent working time management and the provision of adequate remuneration, as regulated by the Rawlplug Group Code of Ethics and the Supplier Code of Conduct. Within the framework of cooperation, adherence to personal data protection and information security principles is also promoted. In addition, business partners are encouraged to implement solutions supporting environmental due diligence.

The Company periodically identifies and assesses risks related to business ethics and respect for human rights, covering both its own operations and significant business relationships within the value chain. As part of this process, issues related to financial misconduct, conflicts of interest, and corruption are analysed. The results of these reviews form the basis for updates to internal regulations and procedures in this area. The purchasing department is responsible for the verification process, as it has a direct influence on the selection of suppliers meeting the above requirements.

In order to monitor cooperation standards, the Company carries out control activities including audits and verification of working conditions at selected business partners. These activities are intended to identify potential non-compliance and support the improvement of standards within the supply chain.

During the reporting period, no severe violations or incidents related to human rights were identified within the Company's value chain.

7. Targets related to managing material negative impacts, enhancing positive impacts, and managing material risks and opportunities

S2–5

The targets adopted by Rawlplug in the area of managing impacts on workers in the value chain relate to strengthening standards of responsible cooperation with business partners and mitigating social risks within the supply chain. These targets include actions implemented at various stages of supplier relationships, particularly in the area of monitoring compliance with adopted ethical principles and labour standards.

During the reporting period, the adopted assumptions, directions of activities, and the methodology used to monitor target achievement remained unchanged.

To date, the process of defining and updating targets in this area has been conducted internally within the organization and has not included direct participation of workers in the value chain.

Key directions of activities include in particular:

- ensuring that all key suppliers are covered by the requirements arising from applicable responsible cooperation principles and ethical standards by 2027,
- conducting verifications or audits at suppliers identified as high-risk entities,
- developing cooperation with Tier 1 suppliers regarding the provision of non-financial ESG data related to environmental, social, and governance aspects,
- ensuring the analysis and review of all reports concerning potential violations of ethical principles or cooperation standards.

AFFECTED COMMUNITIES

S2

1. Interests and views of stakeholders

SBM-2

In accordance with the definition adopted under the European Sustainability Reporting Standards, affected communities are individuals or social groups whose living or working conditions may be actually or potentially impacted by the organization's activities and its value chain.

This category includes both communities located in the immediate vicinity of business operations and those situated in more distant locations if the Company's activities may affect them.

The concept covers various social groups, including indigenous communities, which may experience impacts resulting from the activities of the enterprise or its business partners.

Communities may operate both in the direct vicinity of operational locations (local communities) and in more remote regions. Among the communities potentially exposed to impacts are also indigenous groups that may experience actual or potential effects of business activities.

Rawlplug's business model affects communities throughout the value chain, particularly at the upstream stage, including suppliers of traded goods, production facilities, and manufacturers and suppliers of raw materials. The Company is aware of its impact on these communities; however, this area has not yet been thoroughly analysed or precisely defined. Potential impacts are nevertheless considered within the supply chain management strategy.

To date, no negative impacts in this area have been identified and no dedicated grievance or remediation channels have been established.

The Company has not yet conducted detailed analyses of impacts on communities within the value chain nor implemented actions directly addressed to these groups. Rawlplug plans to conduct a Human Rights Impact Assessment in 2027, as part of which a supply chain mapping exercise and identification of operational locations will be carried out. In subsequent years, the Company intends to deepen its analysis of impact areas and develop appropriate management measures.

Rawlplug does not have a separate policy dedicated to managing impacts on affected communities. Principles relating to human rights and ethical conduct in supplier relations are included in the Rawlplug Group Code of Ethics.

Additionally, Rawlplug has not implemented a separate Human Rights Policy in the context of impacts on communities. Principles concerning human rights and ethical conduct in supplier relationships are included in the Supplier Code of Conduct, which is based on international legal standards and recognized guidelines representing best practices in business ethics.

2. Policies related to affected communities

SBM-2

S3-1

Rawlplug indirectly impacts local communities, including indigenous groups, through cooperation with suppliers operating in various regions of the world, including outside the European Union. Such activities may involve social and economic challenges, particularly in the context of respect for human rights and local cultural conditions.

The Company identifies a potential indirect negative impact related to local communities.

Management of impacts on communities is supported by the Company's internal regulations, in particular:

- Rawlplug Business Code of Ethics,
- Rawlplug Supplier Code of Conduct,
- General Terms and Conditions of Purchase,
- Sustainable Management Systems Policy,
- Sustainable Procurement Policy.

These documents are consistent with the Company's management system and support the implementation of responsible business conduct principles. In particular, the Supplier Code of Conduct is based on international standards such as:

- ISO 20400 concerning sustainable procurement,
- ISO 26000 concerning social responsibility,

as well as the requirements of the Rawlplug Integrated Management System certified in accordance with:

- ISO 9001,
- ISO 14001,
- ISO 27001,
- ISO 45001.

As a globally operating company, Rawlplug has an impact on local communities in various areas, especially in locations where it conducts production and distribution activities.

The Company also develops social initiatives, particularly in the area of education and cooperation with local stakeholders, which support the building of long-term relationships with the social environment and are aligned with Rawlplug's responsible development strategy.

RAWLPLUG'S IMPACT ON LOCAL COMMUNITIES

Job creation – Rawlplug provides employment opportunities in various regions, both directly through its production facilities and indirectly through its supply chain, thereby contributing to local economies.

Education and support for local initiatives – Rawlplug engages in projects supporting the development of local communities through social initiatives, educational activities, and cooperation with non-profit organizations.

Sustainable development – the Company focuses on environmental responsibility by engaging in activities aimed at minimizing negative environmental impacts, such as responsible management of resources, water, wastewater, waste, and emissions.

Compliance with international standards – Rawlplug's activities are aligned with international human rights standards, ensuring that the Company does not support unethical practices while promoting equality and respect in the workplace. In this way, Rawlplug seeks to minimize negative impacts on local communities while contributing to their development and well-being.

Culture of social responsibility – the Company implements ethical principles and promotes respect for employee rights, which positively influences the quality of life of employees and their families in the regions where Rawlplug operates its facilities.

3. Actions taken regarding material impacts on affected communities, approaches used to manage material risks and opportunities related to these communities, and the effectiveness of those actions

S3–4

In 2025, Rawlplug did not implement dedicated actions directly addressed to local communities within the value chain. During the reporting period, no incidents related to human rights violations concerning communities potentially affected by the Company's operations were identified.

Rawlplug applies an approach focused on identifying and mitigating potential risks through systematic supply chain management and compliance with internal regulations, including the Supplier Code of Conduct and related management policies and standards.

4. Targets related to managing material negative impacts, enhancing positive impacts, and managing material risks and opportunities

S3–5

The Rawlplug Group does not have separate strategic targets directly related to communities affected by the Company's operations.

CONSUMERS AND END USERS

1. Interests and views of stakeholders

SBM-2

For the Rawlplug Group, a customer is any entity purchasing and using products offered by the Company, both through direct sales channels and indirect channels, including distribution carried out through business partners and other sales channels operating within Rawlplug's business model.

One of the key values of Rawlplug's organizational culture is a strong customer-oriented approach and focus on customer needs. The Company's business model and development strategy are focused on delivering products and solutions that meet customer expectations. The interests and opinions of purchasers and end users are taken into account in market analysis processes and offer planning.

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

SBM-3

In implementing its development strategy focused on delivering high-quality technical solutions, Rawlplug concentrates its activities on the needs of customers and end users of the Company's products. Rawlplug's business model is based on the design, production, and distribution of fixing systems, tools, and installation accessories, which may involve potential impacts related to product safety, the quality of product information, and standards of responsible communication.

The Company identifies potential impacts related to customers' access to reliable information concerning the technical properties, methods of use, and safety parameters of offered products. Rawlplug strives to ensure high-quality product labelling and transparency of technical information, which constitutes an important element of building customer trust and supports the responsible use of products.

To date, Rawlplug has not conducted comprehensive measurements of the impact of its operations on customers' social behaviours nor established formal targets regarding the shaping of consumption attitudes through marketing activities. At the same time, the results of the materiality assessment indicate the existence of potential impacts in the areas of product information quality and product use safety.

As part of risk management, Rawlplug identifies in particular risks related to information protection, including unauthorized access to IT systems, as well as risks arising from dynamic technological changes and market trends related to the responsible use of technical products.

All identified impacts, risks, and opportunities relate to Rawlplug customers throughout the entire value chain, covering both direct and indirect sales channels as well as end users of the Company's products. Disclosures in this area are consistent with the Company's approach to sustainability management and responsibility for the quality and safety of the solutions offered.

3. Policies related to consumers and end users

S4–1

Customer rights are defined by Consumer Protection Law. In addition, the following documents regulate customer rights within the Rawlplug Group:

Marketing communication
Rawlplug S.A. conducts marketing communication in a reliable, transparent manner and in compliance with applicable legal regulations and adopted ethical standards. The Company focuses on presenting actual technical parameters of products, their applications, and principles of safe use, which is particularly important due to the industrial and technical nature of the offered portfolio.

Rawlplug's marketing communication is based on providing information enabling customers and end users to make informed purchasing decisions and to use products properly in accordance with their intended purpose. Communication should not mislead recipients or suggest product characteristics that are not confirmed by technical specifications.

The Company's marketing activities are carried out in accordance with personal data protection principles, consumer protection regulations, and internal ethical standards applicable within the organization. During the reporting period, Rawlplug did not identify any material cases of non-compliance related to the marketing communication of products and services.

General Terms and Conditions of Sale
– a set of rules defining customers' rights and obligations, as well as the principles governing the execution of sales agreements, including warranty and statutory warranty provisions.
Terms and Conditions of Online Store – Rawlplug

Rawlplug Online Store Terms and Conditions
– rules governing the use of the online store, conclusion of sales agreements, order placement, account activation, and customer rights.
Store Terms and Conditions – Rawlplug

Website Terms and Conditions
– general conditions governing access to and use of the website and Rawlplug online services, including user rights and obligations related to access to content.
Website Terms and Conditions – Rawlplug

General Terms and Conditions of Purchase
– a document regulating the formal terms of purchases concluded between customers and Rawlplug.
Terms and Conditions of Online Store – Rawlplug

Product Complaint Terms and Conditions
– rules governing the submission and handling of complaints regarding purchased products, including deadlines and complaint handling procedures, as well as consumer rights arising from statutory warranty and guarantees.
Store Terms and Conditions – Rawlplug

Website Terms and Conditions
– general conditions governing access to and use of the website and Rawlplug online services, including user rights and obligations related to access to content.
Website Terms and Conditions – Rawlplug

4. Processes for engaging with consumers and end users regarding impacts

S4–2

Rawlplug engages with customers and end users through its customer service office, technical support, and the provision of product information. The Company focuses on understanding market needs, particularly in the areas of product safety, quality of technical information, and the proper use of fixing solutions.

Stakeholder feedback is taken into account in the processes related to offer development and the Company's strategic directions. Rawlplug does not conduct dedicated feedback collection from groups particularly vulnerable to impacts.

5. Processes for remediation of negative impacts and channels available for consumers and end users to raise concerns

S4–3

Rawlplug's customer complaint handling procedures are intended to ensure efficient and reliable problem resolution while minimizing costs and burdens for customers. The Company strives to provide high-quality customer service through the analysis of submitted complaints and by taking customer arguments into account in situations requiring additional clarification.

Rawlplug customers may obtain support through available communication channels, including electronic communication and direct contact with teams responsible for customer service and technical support. Depending on the nature of the request, information may be provided via e-mail or through other available forms of communication.

Customer reports and complaints are analysed in order to improve products, services, and customer service processes. Conclusions resulting from complaints and customer suggestions may be used in processes aimed at improving the Company's product offering and operational activities.

In 2025, Rawlplug did not record any reports of human rights violations related to end users of the Company's products or customers.

6. Actions taken regarding material impacts on consumers and end users, approaches used to manage material risks and opportunities related to consumers and end users, and the effectiveness of those actions

S4–4

Rawlplug focuses its activities on the needs of customers and end users, responding to market changes, technological developments, and stakeholder expectations. In the technical and industrial sector, delivering high-quality and safe solutions, as well as providing reliable product information supporting the proper use of offered products, is of key importance.

Within Rawlplug's operations, particular importance is attached to processes related to responsible product design, efficient use of resources, and supporting circular economy principles through optimization of the durability and functionality of technical solutions. The Company also places emphasis on respecting human rights within the value chain, particularly in relations with suppliers and business partners.

ESG

GOVERNANCE

BUSINESS CONDUCT

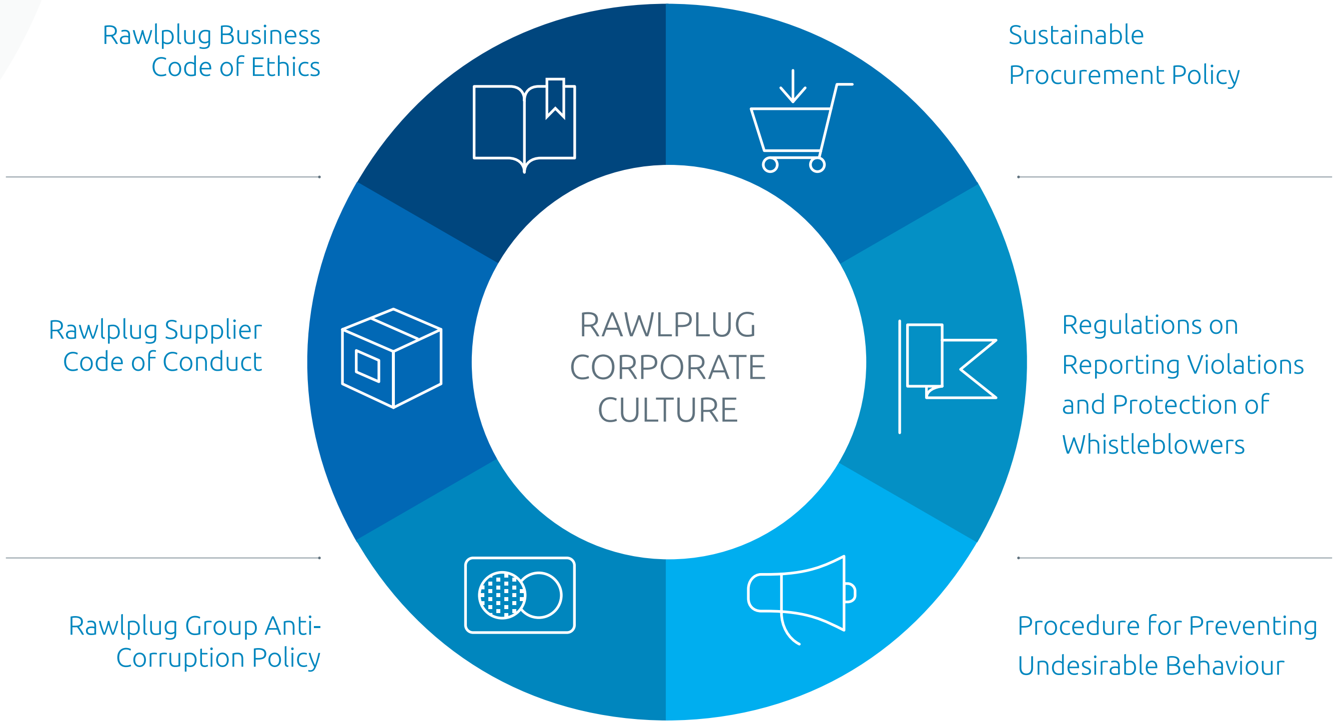
1. Business conduct policies and corporate culture

G1-1

Policies related to business conduct and corporate culture

The following policies and regulations are in force within the Group and shape its corporate culture:

RAWLPLUG BUSINESS CODE OF ETHICS – defines the key principles and values guiding the organization in its relationships with employees, business partners, and stakeholders worldwide. The document emphasizes the importance of ethics, legal compliance, and sustainable development as the foundations of the Company's strategy. The Code is publicly available and reflects the commitment to conducting business in a responsible and transparent manner.



REGULATIONS ON REPORTING VIOLATIONS AND PROTECTION OF WHISTLEBLOWERS WITHIN THE RAWLPLUG S.A. CAPITAL GROUP – define the rules for reporting violations of law and ethical standards and ensure protection for reporting persons. The document specifies available communication channels, procedures for handling reports, and mechanisms ensuring confidentiality and protection against retaliation. The regulations form part of the compliance system and support transparent risk management within the organization. The regulations comply with:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law,
- the Polish Act of 14 June 2024 on the Protection of Whistleblowers.

RAWLPLUG SUPPLIER CODE OF CONDUCT – defines the ethical, social, and environmental standards expected from partners within the supply chain. The document establishes principles of responsible cooperation, compliance with legal regulations, and respect for human rights and the environment. It forms part of the sustainability management system and supports the building of transparent, long-term relationships with suppliers. The Code is available at *https://company.rawlplug.com/en/code-of-conduct/*.

RAWLPLUG GROUP ANTI-CORRUPTION POLICY – defines principles for preventing corruption, bribery, and conflicts of interest while promoting a culture of integrity and transparency throughout the organization. The document establishes standards of conduct, obligations to disclose potential conflicts of interest, and mechanisms for reporting irregularities. The policy forms part of the internal control system and supports conducting business in accordance with the law and business ethics principles.

PROCEDURE FOR PREVENTING UNDESIRABLE BEHAVIOUR IN THE WORKPLACE WITHIN THE RAWLPLUG CAPITAL GROUP – MOBBING, DISCRIMINATION, AND CONFLICT – defines principles for preventing the above phenomena, procedures for reporting and reviewing complaints, and the organization's responsibility for ensuring a safe and respectful working environment. The procedure supports building a culture of respect, equal treatment, and compliance with labour law standards.

SUSTAINABLE PROCUREMENT POLICY – defines principles for responsible procurement processes taking into account environmental, social, and ethical criteria. The document establishes standards of cooperation with suppliers, promotes sustainable practices within the supply chain, and supports minimizing negative impacts on the environment and society. The policy forms part of the sustainable development management system and supports building long-term, responsible business relationships.

Whistleblowing procedure and mechanisms
Internal whistleblowing reports may be submitted in written or electronic form, including anonymously, through the following channels:

- e-mail: *naruszenia@rawlplug.com*
- online form available at: *https://naruszenia.rawlplug.com/*
- by post,
- verbally in person or remotely via MS Teams.

Reports concerning undesirable behaviour in the workplace cannot be anonymous and may be submitted:

- via e-mail: *mobbing@rawlplug.com,*
- verbally to the Human Capital Director,
- in writing, directly or by post.

A key element is the prompt acquisition of information concerning potential violations and conducting a reliable analysis thereof. Formal qualification of reports and assignment of the appropriate procedural course rests with the relevant organizational units within the Group. For this reason, the Business Code of Ethics specifies reporting channels and emphasizes that direct supervisors are also appropriate recipients of reports concerning irregularities due to their supervisory responsibility for compliance and working conditions within their teams.

The implementation of a uniform, formalized global whistleblowing procedure is planned for future years due to the need to consider numerous local and operational factors. At the same time, tools already exist enabling stakeholders outside Poland, including foreign subsidiaries, to submit reports. Each report is reviewed with due diligence in accordance with recognized standards and the fundamental principles adopted for whistleblowing procedures.

Protection of whistleblowers
The Rawlplug Group ensures protection of whistleblowers against retaliation through:

- formalization of the procedure in publicly available regulations,
- mechanisms ensuring impartiality of the person receiving the report and members of the committee,
- confidentiality clauses covering reports and confidentiality declarations signed by committee members,
- the possibility of anonymous reporting,
- restricted access to records concerning reports.

Management of reports and complaint handling
Whistleblowing reports are received by the Chairman of the Supervisory Board of Rawlplug S.A. or the Management Board Member responsible for finance at Rawlplug S.A. Follow-up actions are conducted by a dedicated committee composed of representatives of the legal department and the human capital department.

Reports concerning undesirable behaviour are received by the Human Capital Director. An investigative committee is then appointed, composed of permanent members from the legal and human capital departments, as well as temporary members who may include supervisors, higher-level managers (unless excluded), and additional experts such as psychologists.

Final committee reports are submitted to the Management Board, which decides on further corrective and preventive actions.

A report on whistleblowing procedures and submitted reports in 2025 was presented to the Ethics Committee and the Audit Committee of the Supervisory Board of Rawlplug S.A. on 19 November 2025.

Due to the establishment of the compliance function in the second half of 2025, the compliance system has not yet been fully formalized. Activities including cyclical reporting are planned for 2026.

Corporate culture
Rawlplug's corporate culture is based on values. Ethical values are combined with responsibility, commitment, and customer orientation. The Rawlplug Business Code of Ethics serves as an ethical compass defining standards of conduct towards stakeholders and supporting decision-making in accordance with the law and corporate governance principles.

The Company's approach is aligned with:
- the Universal Declaration of Human Rights,
- the Charter of Fundamental Rights of the European Union,
- the 10 Principles of the United Nations Global Compact,
- International Labour Organization (ILO) Conventions,
- OECD Guidelines for Multinational Enterprises,
- United Nations Guiding Principles on Business and Human Rights.

The same standards are expected from suppliers, as reflected in the Rawlplug Supplier Code of Conduct.

Sustainable development is also reflected in other policies and regulations, as well as in the inclusion of environmental, social, and governance risks in due diligence processes within the value chain, including supplier selection and procurement.

An important element of the corporate culture is ensuring the security of whistleblowing channels and protection of whistleblowers. At the same time, the Company continuously develops and intensifies communication so that all stakeholders remain informed about events and development directions within the Group, thereby building trust-based relationships and a culture of engagement.

Communication and training regarding proper business conduct, corporate culture, ethics, human rights, and anti-corruption policies
Training on ethics and the Rawlplug Business Code of Ethics in Polish companies as well as Rawlplug Vietnam Company Limited and Rawlplug Limited (United Kingdom) is mandatory and included in the onboarding process for new employees.

Employees already employed are required to complete online training via the e-learning platform and/or are provided access to the Code through internal network resources, notice boards, or printed copies. In the coming years, training requirements, formats, and enforcement mechanisms will be standardized.

In 2025, Rawlplug Vietnam Company Limited successfully passed the SMETA audit.

In 2025, internal communication developed intensively. In the context of disclosure G1-1, it focused on:
- reminding employees about mandatory ethics training,
- informing employees about updated and new whistleblowing procedures,
- communicating dedicated reporting channels.

In 2025, no human rights training sessions were conducted. Issues related to anti-corruption and anti-bribery measures are described under G1-3.

Areas exposed to corruption and bribery risks
Within the Rawlplug Group, areas of activity potentially more exposed to corruption risks have been identified in accordance with market best practices and risk analysis results. This identification results both from risk assessments conducted within the Integrated Management System and from industry experience related to manufacturing, procurement, and distribution sectors.

Areas where corruption risks may occur include in particular:
- procurement processes and supplier selection,
- commercial negotiations,
- management of relationships with business partners,
- sales processes conducted in foreign markets,
- activities related to obtaining permits, certifications, or administrative decisions.

An elevated level of risk may also occur in activities carried out by sales representatives and external partners acting on behalf of the Company, especially in jurisdictions characterized by increased corruption risk indicators.

2. Supplier relationship management

G1-2

The Rawlplug Group strives to establish cooperation with partners that share the same business and ethical standards. Sustainable development cannot function in isolation but should be based on building a network of relationships with entities that promote and uphold the same values.

The Group has adopted a Supplier Code of Conduct and requires compliance with its provisions. Suppliers are subject to ongoing monitoring and audits.

Procurement policy

In 2025, the Rawlplug Group Sustainable Procurement Policy was updated in order to further strengthen due diligence within the value chain. Under this Policy, procurement processes are intended to be carried out in a commercially reasonable manner, where, alongside favourable commercial terms, high quality standards and ethical, social, and environmental aspects are also respected.

In the coming years, the Group intends to introduce requirements across all purchasing entities to incorporate ESG aspects into supplier selection processes. The content of the Policy will also be adapted to local requirements and the specific areas of activity of individual companies.

General Terms and Conditions of Purchase (GTCP)

The use of contractual templates within the Group is not fully uniform, as it depends on the scale, model, and frequency of supplier contracting. The General Terms and Conditions of Purchase are available in two language versions at: *https://rawlplug.com/global/en/general-terms-and-conditions-of-purchase*

According to their provisions, they apply to Rawlplug S.A. or any other Group company that refers to them.

Other major Group companies conducting procurement activities, including:

- Koelner Rawlplug IP sp. z o.o. Branch in Łańcut,
- Rawlplug Vietnam Company Limited,

also apply contractual templates which, as a rule, are intended to govern purchases of goods and services from suppliers.

The General Terms and Conditions of Purchase of Rawlplug S.A. require suppliers to comply with the Supplier Code of Conduct, the content of which includes sustainability-related issues. Rawlplug Vietnam Company Limited additionally obtains ETI Base Code declarations from suppliers.

3. Prevention and detection of corruption and bribery

G1-3

Anti-corruption and anti-bribery training

The Rawlplug Group applies a zero-tolerance approach towards corruption and bribery. In 2025, the Rawlplug Group Anti-Corruption Policy was adopted.

Access to the Anti-Corruption Policy is open and transparent. The document was made available through:

- the Company newsletter,
- shared intranet network resources,
- the website: *https://company.rawlplug.com/en/policies-and-procedures/*.

Familiarization with the Anti-Corruption Policy is a mandatory part of onboarding training for new employees in Polish companies. In addition, following the adoption of the Policy, managers of organizational units within the companies were obliged to familiarize their teams with its content.

Issues related to corruption and bribery are also included in:

- the Rawlplug Business Code of Ethics,
- the Rawlplug Supplier Code of Conduct.

Currently, corruption and bribery topics are addressed within ethics training programs. In the coming years, the Group intends to develop dedicated thematic training focused specifically on anti-corruption and anti-bribery measures. Training requirements, formats, and enforcement mechanisms will also be standardized across the organization.

Violations related to corruption may be reported through whistleblowing mechanisms by both internal and external stakeholders.

4. Incidents of corruption or bribery

G1-4

During the period from 1 January to 31 December 2025, the Capital Group became aware of the probability of occurrence of four cases of corruption and bribery, including acts classified under:

- Article 286 §1 of the Polish Criminal Code,
- Article 296 §3 of the Polish Criminal Code,
- Article 296a §4 of the Polish Criminal Code,
- Article 23(1) of the Act on Combating Unfair Competition and Consumer Protection, to the detriment of Rawlplug S.A.

As a result of these incidents, disciplinary measures were applied to employees, including termination of employment contracts without notice due to employee fault, and notifications of suspected criminal offences were submitted to the relevant authorities.

The incidents were identified through internal control mechanisms by management personnel, which confirms the effectiveness of actions aimed at increasing employee awareness of corruption-related risks. Existing procedures and cooperation between organizational units support effective detection of irregularities and efficient management of the internal control system.

No gaps were identified in the existing procedures; however, cases involved abuse of trust and authority connected with occupied positions. The Group plans to continue monitoring procedures and intensify and verify the scope of anti-corruption and anti-bribery training.

In 2025:

- no final court judgments were issued,
- no penalties for violations of anti-corruption and anti-bribery regulations were imposed on the Capital Group,
- no contracts with business partners were terminated or not renewed due to corruption or bribery-related violations.

5. Payment practices

G1-6

The Group does not have a separate, formalized policy regulating payment practices towards suppliers. Payment terms are agreed individually, taking into account the nature of cooperation, the negotiating position of the parties, and market conditions. Applied payment terms include both advance payments and deferred payment terms exceeding 120 days in the case of selected counterparties.

The Group does not maintain separate statistics regarding the average contractual payment period resulting from purchase invoices. Information concerning trade payables turnover is presented within the ratio analysis of financial statements, in particular through the Days Payable Outstanding (DPO) indicator, which approximately reflects the average period for settling liabilities towards suppliers.

In accordance with applicable legal regulations, Group entities fulfil their obligation to inform counterparties about their status as a large enterprise. This information is communicated in official commercial documents, including general terms and conditions of purchase, contract templates, and purchase orders.

The two largest entities within the Group – Rawlplug S.A. and Koelner Rawlplug IP sp. z o.o. – conduct annual reviews of applied payment terms as part of statutory payment practices reporting. These reviews constitute an element of monitoring compliance with applicable regulations and assessing applied commercial conditions.

The currently used ERP system does not enable full monitoring of supplier statuses. System modifications enabling supplier status registration are planned for implementation in 2026.

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