



How do we impact our environment?

FY23 ESG Report for EY Poland

December 2023

■ ■ ■
The better the question. The better the answer.
The better the world works.



Building a better
working world



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Letter from the Managing Partner



Dear Sirs and Madams,

EY's work in Poland and around the world is based on trust. Our clients rely on our independence, expertise and analysis. We help our clients design effective responses to a changing world, guiding them through the transformation that is taking place before our eyes. At EY, we have worked hard for decades to earn the trust of our clients, our people and the financial markets – and that trust is our greatest asset. We believe that our most important responsibility is to provide our clients with professional, comprehensive and, above all, independent services. This is the foundation of our work, on which we build and on which we deliver our EY Mission – Building a better working world.

EY understands that in the 21st century, responsible entrepreneurship goes beyond financial performance to include positive social impact and environmental stewardship. In today's changing geopolitical environment, we are focused on creating long-term value for our clients and employees. Now, more than ever, we recognize that value investing can drive investing business around the world. We pass this knowledge on to our clients as we help companies prepare to meet the highest ESG standards, ultimately building a better world for all.

But we would not be a credible advisor or insightful auditor if we did not uphold the standards we promote in our own organization, or if we did not begin to build a better world ourselves. This report provides a comprehensive overview of EY's internal implementation of ESG principles in Poland. We present what we have done to tackle climate change, how we protect the environment and what underpins our management approach in this area. At a global level, EY – like many of our clients – has made ambitious commitments on climate change. In 2022, our organization was once again carbon negative and we aim to achieve net zero emissions by 2025.

For the second year in a row, our efforts were recognized by Verdantix in their "Green Quadrant: Climate Change" report. As a global firm, EY was acknowledged for its market-leading services in climate change and sustainability. The report highlights our wide range of services, our international climate change and sustainability team established over 25 years ago, our proprietary digital solutions and our skills development programs.

The report also devotes considerable attention to EY's responsible social impact, particularly our programs for young entrepreneurs and those of the EY Foundation, which celebrated its 25th anniversary in 2023. I am happy to refer you to the contents of the report for more details on this topic.

EY's success is built on people. We employ nearly 4,000 exceptional professionals who are experts in their fields. We are a diverse team, and we see diversity as our strength and competitive advantage. EY is a workplace for people with integrity, competence, knowledge, enthusiasm and a professional approach to their responsibilities – these are the kind of people we look for and we remove barriers that could hinder their careers. You will read more about this in the report, but at this point let me just draw your attention to the EY Neurodiversity Center of Excellence program.

Finally, I would like to add that we are not indifferent to the situation in Ukraine. Since the outbreak of the war, we have been involved in a number of activities in support of our neighbors. For my part, I would like to express my sincere gratitude to all our employees who, as part of their employee volunteering activities, are helping those affected by the war.

I am proud to present to you the first ESG report of EY Poland. I hope you enjoy reading it.

Sincerely,

Jacek Kędzior
Managing Partner
EY Poland

[2-22]

1

How we work



1.1 EY in Poland

[2-1]

EY Poland is a leader among companies providing assurance services and tax, business, transaction and technology advisory services. The expertise of our professionals and the quality of our services promote stakeholder confidence and capital market stability. Also, EY’s high quality assurance services make an important contribution to a well-functioning economy. All of our services help organizations to improve their performance and drive growth, thereby reducing social exclusion. We work with legislators, regulators and investors in the area of regulatory change. In doing so, we contribute to creating a world that works better for our clients, our teams and the communities in which we operate.

Our values define who we are:

1

We are professionals who demonstrate integrity, respect and teamwork.

2

We are full of energy and enthusiasm for what we do. We have the courage to lead others.

3

We build relationships on the belief that what we do is right.

More than
12 000

people who are currently driving the Polish economy have gained their professional experience at EY.

EY Poland advises over:

60%
of the largest companies in Poland*

More than
100 000

people have completed training courses organized by the EY Academy of Business – the market leader in business training in Poland.

40%
of companies listed on the Warsaw Stock Exchange**

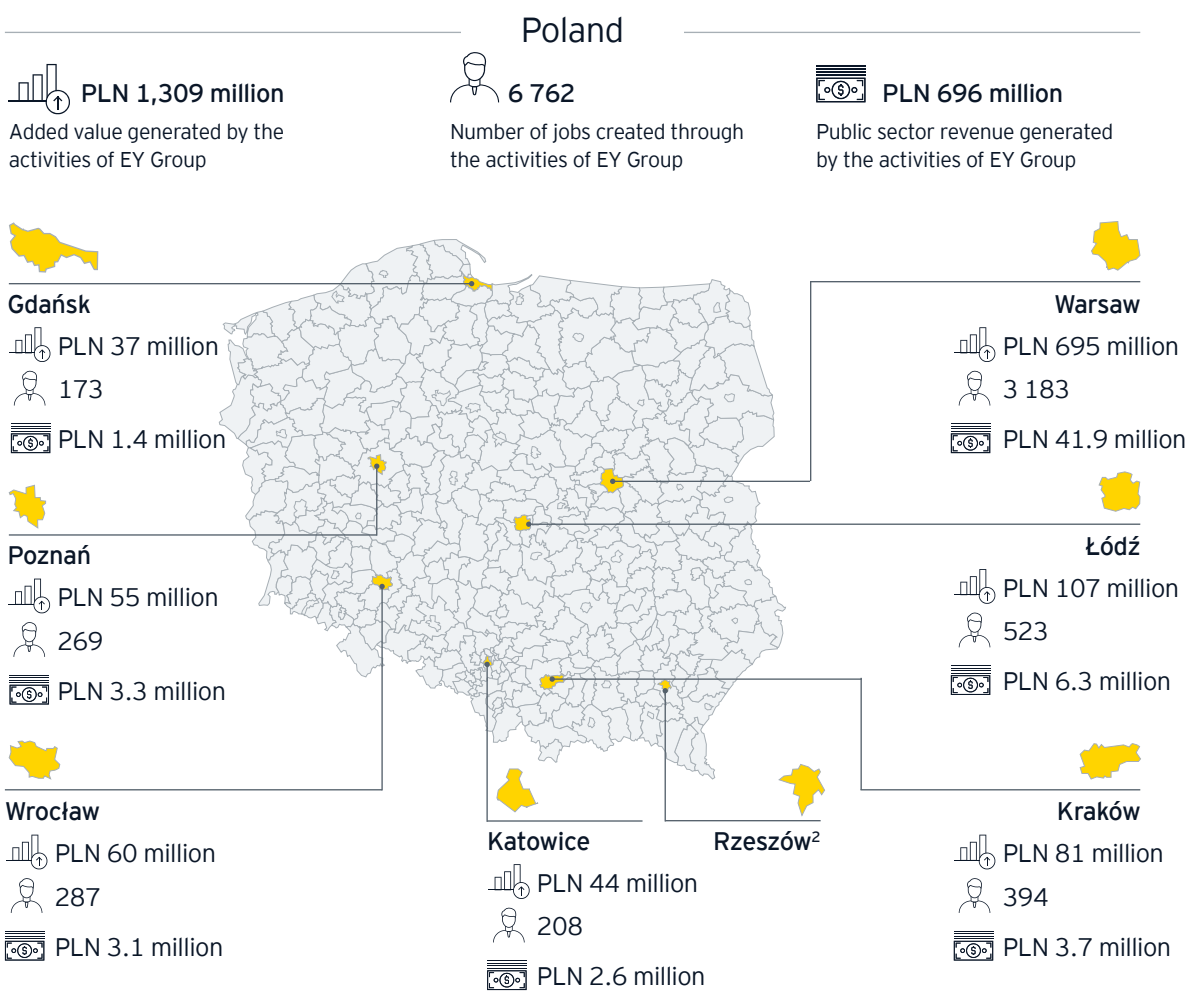
* Based on the list of EY Poland clients in 2020-2023.
** Based on the Rzeczpospolita 500 list (25th edition of the ranking, 2023).



EY's impact on the Polish economy

In 2023, we conducted an analysis of our impact on the Polish economy using our own methodology and the EY Spectrum model. The added value generated by EY Group in the financial year 2023¹ amounted to PLN 1.3 billion. We supported almost 6,800 jobs and the revenues of the public finance sector increased by almost PLN 700 million as a result of our Group's activities.

EY's impact on the Polish economy, including regional effects



The PLN 1.3 billion added value generated by our organization consists of PLN 851 million in direct effects, PLN 179 million in indirect effects and PLN 280 million in induced effects. These figures can be considered EY's approximate contribution to the Polish GDP.

¹ I.e. in the period from 1 July 2022 to 30 June 2023

² The results of the analysis for Rzeszów are not presented. This is due to less than a year of operation of the EY office in Rzeszów

Our history



Our organization is a Polish company, managed by Partners and operating under Polish law. For reasons of regulatory requirements and operational efficiency, we provide our services through companies that offer a full range of advisory and assurance services to our clients. EY's main areas of activity in Poland include audit, tax and legal services,

business and technology consulting, strategic and transaction advisory services.

We operate in accordance with Polish and international professional regulations governing, among others, auditors and audit firms, tax advisors or legal advisors and attorneys at law.

[2-1] [2-6]

We have offices in eight cities: Gdańsk, Katowice, Kraków, Łódź, Poznań, Warsaw, Wrocław and Rzeszów, but we operate nationwide. Wrocław is also home to the EY Shared Services Center, which supports our professional services practice by delivering projects for both EY Poland and other firms in the EY network.



8

cities where our consultants, auditors and accountants are based: Warsaw, Gdańsk, Katowice, Kraków, Łódź, Poznań, Wrocław and Rzeszów

EY Poland operates as part of EY's global network. The work of EY professionals in Poland is supported by EY's global resources as well as the experience and know-how of our teams in other countries. This internal transfer of knowledge from all over the world and the ability to access expertise and solutions from other markets is a unique competitive advantage for EY and creates added value for our clients. It enables us to provide the highest quality business advice based on experience gained in multiple locations around the world.

Ernst & Young Global Limited (EYG) is one of the world's leading providers of assurance, tax and legal services, business consulting, and strategic and transaction advisory services. Worldwide, nearly 400,000 employees of member firms in more than 150 countries are united by a common set of values, an unwavering commitment to the delivery of high-quality services, to integrity and professional skepticism, and a desire to create a better working environment. In today's global market, an integrated approach is particularly important, as our knowledge of multiple jurisdictions allows us to serve international clients.

EY worldwide

Nearly

400 000

professionals



More than

700

offices

in more than

150

countries

1.2 Our Strategy

Cutting-edge technology, increasing globalization, dynamic demographic shifts and alarming environmental changes are reshaping both the business landscape and societies. Our global response is the NextWave strategy, launched internationally in 2019. Our strategy reflects our ambition to create long-term value for our clients, our people and societies, linking it to the financial value of our organization.

01

Long-term value for EY clients means helping them create, optimize and protect value so they can address their challenges and prepare their organizations for change.

02

For EY people, long-term value is the opportunity to gain new experience and develop the leadership skills that EY clients need.

03

For society, long-term value means fostering confidence and trust in the world's capital markets and business, while having a positive impact on the environment.

04

Long-term financial value for EY means driving business growth for our organization.



ESG Strategy

At EY Poland, we have an ESG strategy that is part of our NextWave business strategy and is consistent with our organization's global climate goals and commitments. The ESG strategy supports EY's mission of "Building a better working world" and takes into account the Polish context as well as specific national regulations. The EY Poland ESG strategy is available on [our website](#).

ESG Strategy and commitments for 2023-2025:

Our Ambition

Client value

Environmental (E) and social (S) impact

We support our clients in transformation toward sustainable development

People value

Social impact (S)

We create a welcoming workplace for exceptional and diverse people

Social value

Environmental (E) and social (S) impact

We have a positive impact on society and the planet

Financial value

Corporate governance (G)

The financial strength of our organization is key to achieving and driving our ESG goals

Key activities

Clients

- ▶ Implementing new technology solutions and partnerships to support our clients' green transformation
- ▶ Publishing new reports/papers to help clients prepare for reporting under future regulations (CSRD, CBAM regulation)

People

- ▶ Continuing to expand the EY Foundation's activities and initiatives based on employee engagement
- ▶ Implementing a multi-dimensional Wellbeing strategy to enhance the positive employee experience at EY
- ▶ Developing the Neurodiversity Center of Excellence
- ▶ Doubling the number of employees with disabilities

Society

- ▶ Continuing to develop multi-track community activities that promote inclusivity and diversity and are based on employee volunteering
- ▶ Collecting data on our energy mix
- ▶ Calculating and monitoring greenhouse gas emissions in all scopes
- ▶ Using renewable energy in all offices in Poland
- ▶ Reducing emissions from travel in line with EY's global climate policy to achieve climate neutrality in 2025

1.3 Governance

[\[2-9\]](#) [\[2-10\]](#) [\[2-11\]](#)

The EY Management Board meets the legal requirements for providers of regulated professional services and is chaired by the Managing Partner of EY Poland. When selecting the Managing Partner, we take into account the professional skills and experience relevant to our organization, including in particular leadership experience.

[\[2-12\]](#) [\[2-13\]](#) [\[2-18\]](#)

Sustainability management at EY is the responsibility of the Board – Members of the Management Board are regularly involved in the process of updating the ESG strategy, setting directions on sustainability issues and are responsible for approving them. It is the responsibility of the designated Partners to implement the adopted strategy and meet its targets, with the Board overseeing the process. The performance of the Partners, including impact management, is evaluated annually by the Board and, in the case of Members of the Management Board, by the Managing Partner of EY Poland.

[\[2-14\]](#) [\[2-17\]](#)

The EY Management Board is also responsible for the final review and approval of the content of the non-financial report and is actively involved in the validation of issues of relevance to EY. The business expertise of the Members of the EY Management Board is also regularly updated and expanded in the area of sustainability through participation in seminars, conferences and international meetings.

[\[2-9\]](#) [\[2-13\]](#)

The **Partners Council** at EY Poland is an advisory body to the Managing Partner of EY Poland and is composed of Partners elected periodically from among all Partners.

At EY Poland, three committees are responsible for developing solutions presented for decision by the Management Board:

The **Market Board** prepares recommendations for the Management Board on the development of client services, as well as reviewing current projects and discussing the latest market trends.

The **People Board** meets to develop proposals for key decisions relating to human resources and employee relations in the organization. The committee's work includes recommendations on remuneration policy, internal regulations and employee wellbeing, building engagement and the best employee experience, recruitment, models and operational processes.

The **Operations Board**, whose areas of work include sustainability issues at EY, the organization of the Core Business Services team and its cooperation with service lines, IT systems and the management of special projects.

1

Market Board

Number of committees responsible for preparing decisions on economic matters within the organization

1

People Board

Number of committees responsible for recommendations on social matters within the organization

1

Operations Board

Number of committees responsible for preparing decisions on environmental issues within the organization

[2-1] [2-2]

EY Poland consists of the following EYG³ member firms:⁴

- ▶ Ernst & Young Usługi Finansowe Audyt spółka z ograniczoną odpowiedzialnością Polska sp.k.
- ▶ Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k.
- ▶ Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością Doradztwo Podatkowe sp. k.
- ▶ Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością Finance sp. k.
- ▶ EY Doradztwo Podatkowe Krupa sp. k.
- ▶ Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance sp. k.
- ▶ Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe sp. k.
- ▶ Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business sp. k.
- ▶ Ernst & Young sp. z o.o.
- ▶ Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting sp.k.
- ▶ Ernst & Young Fundacja
- ▶ Ernst & Young Usługi Finansowe Audyt sp. z o.o.
- ▶ Ernst & Young Law Zakrzewska i Wspólnicy sp. k.
- ▶ Ernst & Young Audyt Polska sp. z o.o.
- ▶ Ernst & Young spółka z ograniczoną odpowiedzialnością Operations sp. k.
- ▶ EY Crowdsourcing sp. z o.o.
- ▶ EY Polska sp. z o.o.

³ [2-6] There have been no significant changes in the size, structure, ownership or value chain of EY Poland during the reporting period.

Responsibility for processes to manage legal and regulatory risk and other sensitive areas that do not directly relate to the quality of services provided rests with the Risk Management Leader, who works with the in-house legal team, the Independence team and Quality Leaders within the service lines.

[2-15] [3-3] [EY-2]

EY has a Client and Engagement Acceptance Policy that sets out the principles for accepting engagements from clients – key to independence, quality of service, risk management, employee safety and compliance with applicable legal requirements. The Policy helps, among other things, to assess the risks of working with clients and to identify the requirements for maintaining independence. The Policy also helps to identify to identify potential conflicts of interest. No new engagement can be accepted until this process has been completed.

For assurance and certain other services, we assess the quality of our services and the ability to continue providing them at an appropriate level as part of our annual review of continued engagement. We also confirm the client's commitment to quality and transparency standards in financial reporting, which is a prerequisite for continuing engagement.

We manage the risk of conflicts of interest through a Global Conflicts of Interest Policy. This document sets out the standards for avoiding and identifying each category of potential conflict of interest. The Policy establishes principles for the effective and prompt management of potential conflicts of interest through the implementation of appropriate measures.



1.4 Ethics and Anti-corruption

[2-23] [2-24]

The standards for our operations in Poland – as for EY worldwide – are set out in the EY Global Code of Conduct (the Code). This document outlines the framework that guides our day-to-day decisions. Based on EY's values, it helps people respond appropriately and do the right thing in difficult situations. We require all employees to act in accordance with the Code – every person working at EY must confirm annually in writing that they know and understand the principles set out in the Code and agree to comply with them. Annual training on the Code is also mandatory.

The EY Global Code of Conduct is divided into five categories that reflect the areas of our activity. These are:

- Working with one another
- Working with clients and others
- Acting with professional integrity
- Maintaining our objectivity and independence
- Protecting intellectual capital

The Code is a public document available on [our website](#).

At EY Poland, we are also committed to the provisions of the Global Human Rights Statement, a globally shared set of principles governing our approach to respecting and upholding human and labor rights and fostering diversity. This document is based on the UN Guiding Principles on Business and Human Rights and the Universal Declaration of Human Rights and related treaties.

Our human rights responsibilities extend to our supply chain. We verify that suppliers respect human rights and support activities that strengthen this protection and reduce negative impact on human rights.

The full text of the Global Human Rights Statement is available [here](#).



Good practice

[\[2-25\]](#) [\[2-26\]](#) [\[2-16\]](#)

There is an Ethics Hotline available to EY employees, Partners, clients and external parties. This is a dedicated line for anonymous reporting of conduct that may be illegal, unethical, in violation of the EY Global Code of Conduct, or otherwise inappropriate. The hotline is operated by a specialist external provider.

Every report made through the hotline (by phone or online) is promptly investigated. Depending on the nature of the report, the case is referred to designated members of the Risk Management Team, Talent Team, Legal Team or other departments. This procedure also applies to all reports of unethical behavior received through communication channels other than the hotline. The Managing Partner of EY Poland and managers at the appropriate level are immediately notified of all reports by e-mail.

During the reporting period, we received five reports of potential irregularities through the two channels mentioned above. All cases were investigated. Three of the reports were either unfounded or the reported violation was deemed to be insignificant. In the remaining cases, appropriate action was taken and preventive measures were implemented to avoid similar incidents in the future.

[\[2-23\]](#) [\[3-3\]](#)

We believe that EY employs people who are morally and ideologically opposed to corruption in any form. We reinforce this internal ethic through the Global Anti-Corruption Policy and anti-corruption regulations in force in all EY companies worldwide.

At EY we do not tolerate any kind of corrupt practices – we enforce our “zero tolerance approach to corruption” through company procedures and policies based on applicable Polish law and international guidelines. We use a broad definition of corruption and our Global Anti-Corruption Policy sets out our people’s obligations to report such behavior. Every EY employee is required to confirm their commitment to comply with the Anti-Corruption Policy on an annual basis.

[\[3-3\]](#)

In addition to the Global Anti-Corruption Policy, the EY Global Code of Conduct also addresses corruption. The Code emphasises that EY rejects and stigmatizes any unethical or illegal activity, regardless of the circumstances, and that as an organization we always act with professional integrity – complying with the laws, regulations and standards that apply to our operations and not offering personal gain to secure business.

EY Poland also places great importance on ensuring that our clients comply with anti-corruption legislation and that we conduct anti-corruption due diligence on our suppliers.

Good practice

Corruption practices undermine the values that are at the heart of our business. That is why EY is a signatory to the Partnership Against Corruption Initiative (PACI).

[205-3] [2-27]

During the reporting period, not a single case of corruption was reported in any EY Poland company. Our organization has not been fined for non-compliance with the law by a final court judgement or any other final decision or ruling.

Good practice

As a provider of assurance, tax and legal services, we apply local Anti-money laundering (AML) policies and specific procedures to help prevent our services from becoming used for money laundering and terrorist financing. AML procedures outline EY's obligations to prevent the marketing of illegally-obtained funds. They require us to carry out a client identification process. In addition, if anyone at EY suspects that a client is handling criminally derived funds, this will be reported in accordance with the internal AML procedure.

[206-1]

During the reporting period there were no legal proceedings relating to potential anti-competitive behavior or practices in breach of antitrust regulations.



1.5 Compliance

[2-24]

Due to the specific nature of EY's services, we have implemented an advanced and comprehensive compliance system to ensure that our operations comply with the law, internal regulations, best practice and the EY Global Code of Conduct. The company has adopted the EY Internal Control System, which is designed to prevent any type of behavior that is unethical, illegal or could lead to a breach of applicable EY policies. Anyone who becomes aware of, or suspects, conduct that violates ethical principles or the law should report it to the EY management representative or the EY Legal Team.

The Internal Control System and other policies adopted by EY are binding on the entire EY team.

Selected EY procedures and policies:

EY Global Independence Policy

Defines the independence requirements applicable to EY companies, professionals and other employees. It is a set of strict principles formulated on the basis of the IESBA (International Ethics Standards Board for Accountants) Code of Ethics, supplemented by criteria derived from the Polish legal system.

Global Monitoring System

This is a tool used by EY globally to identify securities restricted under independence rules and other prohibited financial investments.

Global Confidentiality Policy

Protecting confidential information is part of EY's Global Code of Conduct. The Global Confidentiality Policy clarifies the applicable principles and provides a framework for establishing specific rules on issues such as information shared via social media, information retention requirements and knowledge-sharing, policies.

Global Hospitality Policy i

Refers to representation expenses and the giving or receiving of customary gifts as part of activities performed on behalf of EY.

Global Privacy Policy

Sets out the principles for the use and protection of personal data, including data relating to current, former and prospective employees, clients, suppliers and associates of the company.

Document Protection and Retention Policy

Introduces obligations arising from Polish laws and regulations governing specific professions regarding the keeping and retention of records of work performed.

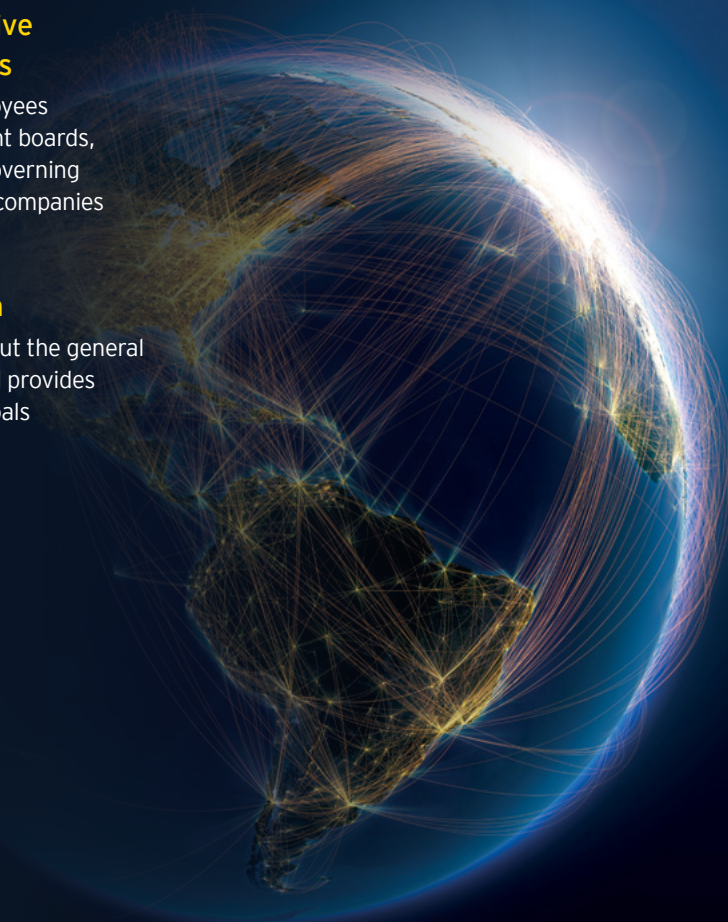
During the reporting period, EY Poland completed implementation of the International Standard on Quality Management 1 (ISQM1) and the National Standard on Quality Control 1 issued by the Polish Agency for Audit Oversight (PANA) as worded in ISQM1 – “Quality management for firms performing audits or reviews of financial statements or engagements of other assurance or related services”. Implemented in accordance with the above standards, the quality management system includes the following elements: the quality management system risk assessment process, governance and leadership, relevant ethical and legal requirements, acceptance and continuation of client engagement and cooperation, audit task performance, resources, information and communication, and monitoring and corrective measures of the quality management system.

Policy on Holding Executive and Supervisory Positions

Prohibits EY Partners and employees from serving on the management boards, supervisory boards and other governing bodies of assurance clients and companies with publicly traded securities.

Environmental protection

EY's Environmental Policy sets out the general framework for our approach and provides the basis for formulating EY's goals in this area.



The background of the slide features a dark, textured surface with a glowing blue grid pattern. A hand is visible on the right side, pointing at a circular chart with concentric rings and radial lines. The chart includes labels for the years 2023, 2025, and 2026. The EY logo is prominently displayed in the upper left quadrant of the chart. The overall aesthetic is futuristic and data-driven.

2

EY Corporate Reporting Forum

Client centricity

2.1 Helping clients create value and optimize their business

At EY, we are committed to supporting all our clients, from start-ups to the largest multinational organizations. The work we do with and for them is as diverse as our clients themselves. We offer the following services:

- Assurance
- Business and technology consulting
- Tax and legal advisory services
- Strategy and transaction consulting

We advise organizations on how to capitalize on market opportunities and gain competitive advantage. We help them meet regulatory requirements, inform investors and respond to the needs of their stakeholders. In a rapidly changing world, we provide the real support they need to be effective today, while laying the foundations for long-term growth in the future.

In everything they do, EY professionals benefit from the diversity of each other's experience, and their opinions are guided by integrity, due care, objectivity and independence. Wherever we work, we help our clients overcome their toughest challenges and prepare their businesses for the digital future.



We put our clients at the center of our work, focusing on ensuring a positive experience with EY. We have developed a dedicated Client Experience / Assessment of Service Quality (CX/ASQ) program, based on a global methodology, to monitor the quality of the service we provide.

As part of the CX/ASQ program, our clients have the opportunity to talk to experienced, independent EY Partners about the strengths and weaknesses of our services or teams and to outline their expectations.



2.2 EY Sustainability

[3-3] [EY-3]

We support our clients in creating long-term value while minimizing the negative environmental and social impacts of their business. Sustainability services are one of EY's core competencies, developed within the multidisciplinary EY Sustainability team.

We help clients assess the emerging opportunities and risks arising from climate change and sustainability issues. We prepare client organizations to meet regulatory, consumer, supplier and employee expectations, and analyze the impact of climate change on infrastructure and supply chains.

Our teams bring together professionals with expertise in business, finance, law, technology and operations. By effectively combining the expertise of all our service lines, we help clients find effective solutions to any sustainability challenge.

In June 2023, EY was named a leader in climate change consulting by independent research firm Verdantix in its high-profile Green Quadrant: Climate Change Consulting 2023 report. The firm analyzed 15 companies providing consulting services. The report highlights EY's strong digital capabilities in decarbonization, based on robust partnerships and in-house tools.



ESG services offered by EY Poland

We support the energy transition of Polish companies with our services, including:

- ▶ Strategic advice on climate change, the carbon market and renewable energy
- ▶ Design of adaptation strategies and processes
- ▶ Advising on climate change KPIs and target setting
- ▶ Assisting clients in calculating the potential impact of carbon markets on the valuation of assets, including carbon credits
- ▶ Creation or evaluation of energy optimization strategies and programs
- ▶ Preparation or evaluation of marginal abatement cost curves
- ▶ Energy monitoring and assessment
- ▶ Assessing the greenhouse gas emissions of products or services
- ▶ Supporting the implementation of climate change and renewable energy policies and evaluating programs for the public and private sectors
- ▶ Assisting in the procurement of renewable energy
- ▶ Advising on green bonds, including bond criteria and structure.

Good practice

For climate risk analysis, we use the EY **Climate Analytics Platform (CAP)**. This is a tool designed to help organizations meet regulatory and market requirements and optimize their resources and operations in the context of climate change. EY CAP enables the assessment of both physical and transition risks. It is based on recognized IPCC climate scenarios and provides forward-looking risk assessments up to 2100.

We have also created the **Climate Risk and Opportunity Universe** – a database of climate risks and opportunities based on reliable literature and EY's experience, which enables us to identify the most relevant climate risks and opportunities for different sectors of the economy.

At EY Poland, we also assist clients from Poland and other countries in responding to the challenges of the **European Green Deal (EGD)**. The EY Green Deal Center of Excellence is a multidisciplinary, international team of legal experts with the resources and capabilities to assist clients in both the private and public sectors with all enquiries related to the EGD.

The EY Green Deal Center of Excellence offers a range of comprehensive solutions to help organizations assess the business impact of the EGD, integrate the objectives of the Deal into corporate strategy and develop appropriate governance approaches. Our experts assess how prepared companies are for the European Green Deal regulations, and develop ways to mitigate risks and maximize regulatory opportunities. We also offer legislative monitoring of the EGD and workshops to keep businesses up to date with regulatory changes. The EY Green Deal Center of Excellence also supports companies in presenting and promoting their position in legislative consultation processes and industry forums.

Good practice

We are also using innovation and cutting-edge technology to support responsible climate change. The EY EU Green Deal Center of Excellence has developed a technology solution for exporters and importers to assess the financial impact of the European CBAM regulations on their business. CBAM, or Carbon Border Adjustment Mechanism, is a mechanism for leveling playing field for the European industry that applies a carbon tax on “emissions imported” into the EU.

The Dynamic 3D CBAM Impact Assessment Solution is a dedicated dashboard that allows executives to build their own scenarios based on policies, changing trade flows and business models. At a strategic level, the tool helps to plan and manage the impact of CBAM implementation.

[3-3]

At EY, we help clients develop an ESG strategy or policy and guide them through every stage of identifying regulatory requirements and sustainability standards and implementing new solutions. We review the company's alignment with current and future ESG reporting standards, sustainable finance standards, sustainable supply chain standards, corporate governance standards or help prepare organizations for the journey to carbon neutrality.

Our services include:

- Preparation of ESG reports
- Assistance with non-financial reporting requirements, including those of the Global Reporting Initiative (GRI), the Task Force on Climate-Related Financial Disclosures (TCFD), the International Integrated Reporting Framework (<IR> Framework), the European Sustainability Reporting Standards (ESRS), and the Science Based Targets Initiative (SBTI)
- Support in conducting a materiality analysis
- Support in developing internal ESG reporting structures
- ESG support during the IPO process.

We provide strategic legal advice on compliance with existing or future ESG regulations. We conduct reviews of corporate ESG legal documentation, including policies and regulations on human rights, discrimination, environmental sustainability, ethics and sustainable resource management.

We provide assurance services on reports and other ESG data. We provide independent verification of the ESG report, assessment of selected ESG data, attestation of ESG emissions and verification of pre-issuance and post-issuance green bonds.

We conduct ESG due diligence as part of capital transactions, focusing on the identification and analysis of ESG risks.

We share our experience and knowledge of ESG issues with the market. We regularly prepare the Climate Risk Disclosure Barometer, which presents the state of disclosure on climate issues by leading Polish companies. EY experts analyze several dozen reports from the largest companies listed on the Warsaw Stock Exchange in sectors most exposed to the effects of climate change.

We have also prepared the comprehensive [EY Sustainable Value Study 2023](#), which presents the measures companies are taking to combat climate change.

Together with Hynfra, we have produced a report titled [“Green hydrogen – a revolution or a passing fad?”](#), which analyzes the state of the hydrogen economy and the likely directions of its development.

We organized a debate with representatives of the largest Polish companies, moderated by Prof. Bolesław Rok of Kozminski University, an expert in sustainable development and business ethics: [Sustainability Matters: Current climate challenges. Board of Directors Roundtable: Is the energy crisis a threat or an opportunity for sustainable development?](#)

Our representatives took part in the PRECOP 27 conference organized by the United Nations Global Compact Network Poland and PTWP Group. The aim of the meeting was to develop a common position of different communities for the COP27 climate summit in Egypt.



Ewa Mochocka - Partner, Strategy and Transactions, EY Poland, Dariusz Kryczka - Leader of EY European Green Deal Center of Excellence

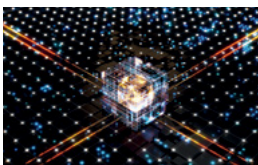
2.3 Engineers of the future

At EY, we believe that businesses need to prepare for a fundamental technological shift in the immediate future. EY's Technology Consulting team creates long-term value for its clients by sharing knowledge and providing professional, multidisciplinary support on the most challenging issues they face across the entire spectrum of their business: from customer acquisition, sales, supply chain and building service networks to maintaining IT operations and infrastructure, including the cloud. We provide clients with end-to-end support throughout the process: from strategy development, technology and vendor selection, through the discovery and implementation phases, to maintenance services. We continue to develop a strong ecosystem of global and local collaboration: both within EY and with over 30 partners, including Microsoft, SAP, SAS and ServiceNow. We create services and tools that are tailored to specific industries.

Selected Technology Partnerships



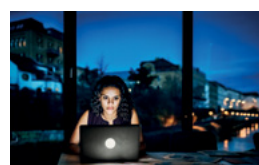
Technology products and services offered by EY include:



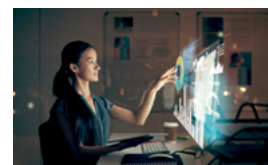
Digital transformation
in the financial sector



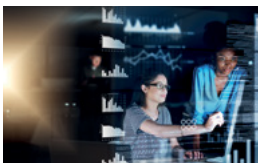
Industrial digital
transformation in OT



IoT cybersecurity
consulting



Complex SAP system
transformations



Cloud solutions



Architecture
and data management



Strategic testing
and quality engineering



Intelligent
automation

At EY wavespace Warsaw, we work on innovative solutions and products for the future. In this unique space, we give our clients the opportunity to look at their business from a completely different perspective. We combine new technologies and an engaging, open approach with knowledge and experience across a wide range of fields and markets. Our EY wavespace projects involve EY consultants, experienced solution and service designers

(UX designers), facilitators and experts in new technologies or advanced analytics. Teams are formed based on a business needs analysis and project work is carried out using design thinking methods. EY wavespace Warsaw creates new solutions and experiences for clients in areas such as the Internet of Things (IoT), cybersecurity, intelligent automation and open innovation.



EY wavespace Warsaw

is part of the global EY wavespace network, which is made up of more than

50

innovation and customer experience centers

+130

strategic and creative workshops organized at EY wavespace Warsaw in FY23.





WELCOME 2 U

3

Exceptional
and diverse people

3.1 Exceptional experience of our people

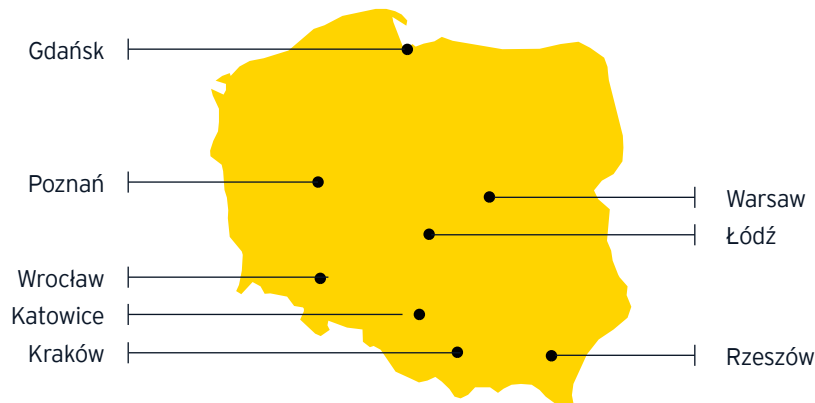
EY Poland consists of almost 4,000 professionals working in eight offices. We provide all our employees with conditions and opportunities for professional development. We develop the unique skills of our people and enable them to gain experience. We recognize that the ability to learn from a variety of sources is key to delivering value for our clients – which is why EY is creating a global network of peer-to-peer connections around the world, with nearly 400,000 people inspiring each other in their work.

The majority of people in our organization are employed under permanent contracts (FTE).

[2-30]

There is no collective labor agreement in place at EY Poland.

[2-7] Number of employees by location, gender and employment category



	Warsaw	Gdańsk	Katowice	Kraków	Łódź	Poznań	Rzeszów	Wrocław	Total
Number of full-time employees									
Women	928	72	79	149	236	80	5	103	1,652
Men	718	44	42	80	85	61	2	67	1,099
Number of part-time employees									
Women	44	1	3	6	4	3	0	5	66
Men	12	3		4	1	0	0	2	22
TOTAL	1,702	120	124	239	326	144	7	177	2,839
Number of employees on permanent contracts									
Women	925	69	75	147	220	79	4	105	1,624
Men	696	42	39	80	69	58	2	61	1,047
Number of employees on fixed-term contracts									
Women	47	4	7	8	20	4	1	3	94
Men	34	5	3	4	17	3	0	8	74
TOTAL	1,702	120	124	239	326	144	7	177	2,839

Data expressed in number of employees downloaded from SAP Success Factors as of 30.06.2023.

3 | Exceptional and diverse people

[2-8]

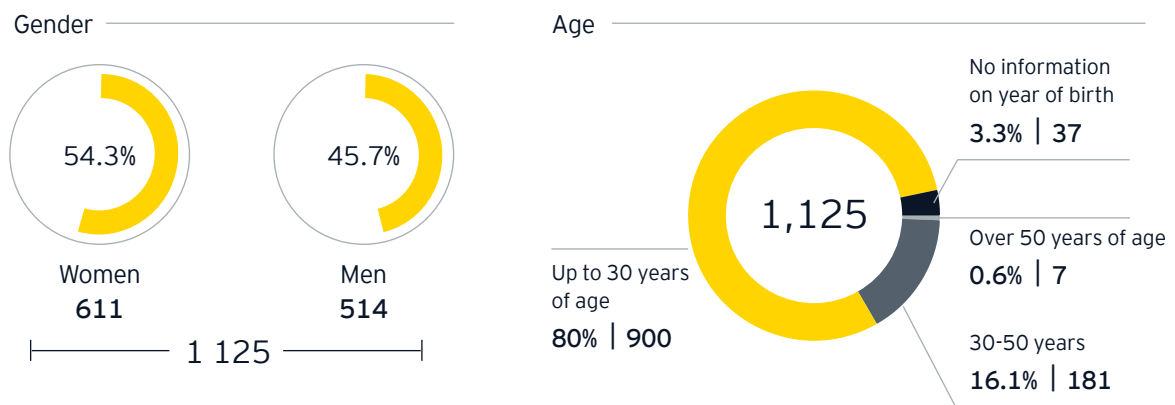
As of 30 June 2023, 1,148 people were working for our organization on terms other than an employment contract. The largest group were those engaged under a contract of mandate.

	FY23	FY22
Number of persons engaged under a cooperation agreement	490	409
Number of persons engaged under a contract of mandate	658	629
TOTAL	1,148	1,038

Data expressed in number of people downloaded from SAP Success Factors as of 30.06.2022 and 30.06.2023.

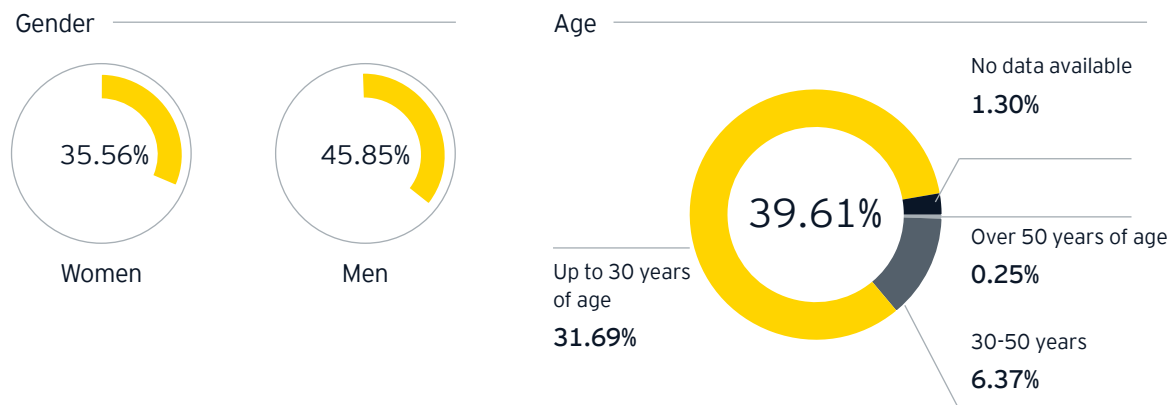
[401-1]

Total number of new employees hired in the organization during the reporting period

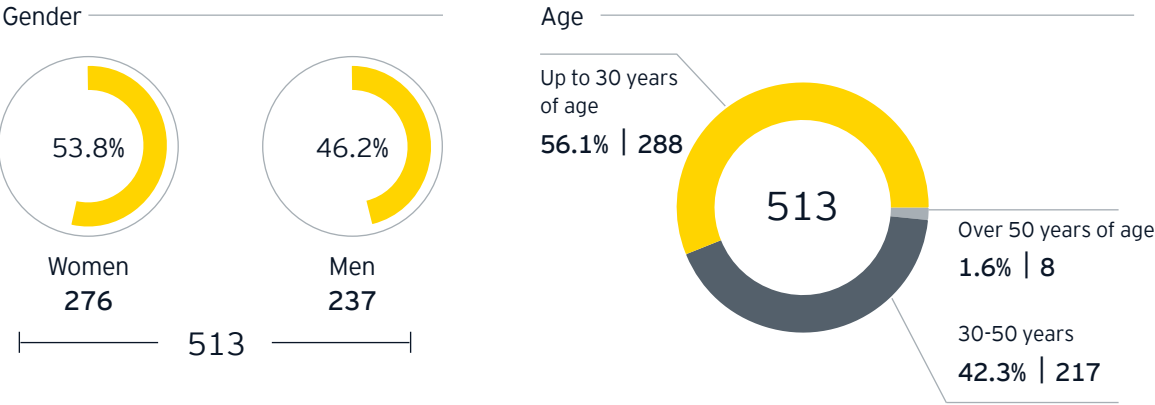


Missing data relate to employment types where EY cannot require gender or age information.

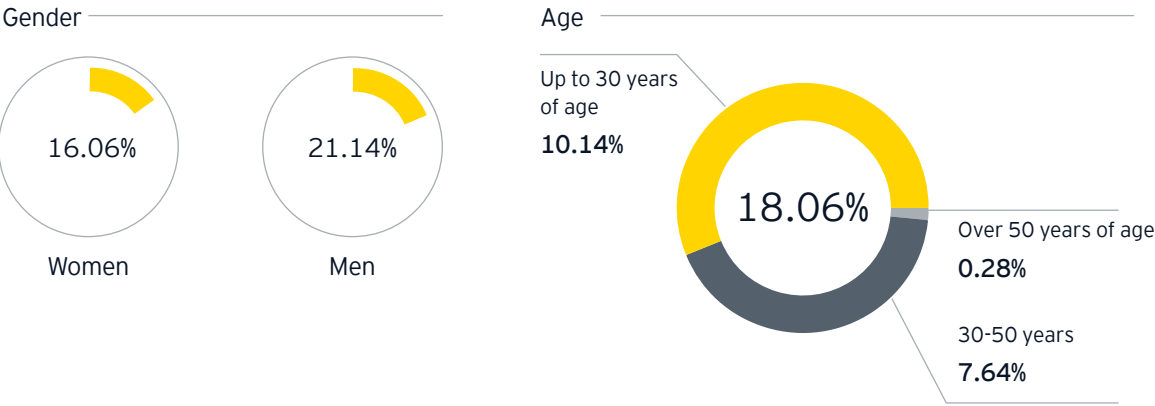
Rate of new hires (%)



Total number of employees who left the organization during the reporting period



Employee turnover rate (%)



Compared to the previous reporting period, the employee turnover rate decreased by more than 4 pp.



[3-3]

Our organizational culture is based on three pillars:

Inclusiveness

In practice, inclusiveness means that we take into account and value the opinions of all our employees. This not only helps us attract and retain the best people, but also ensures that we develop better solutions for our clients and our business.

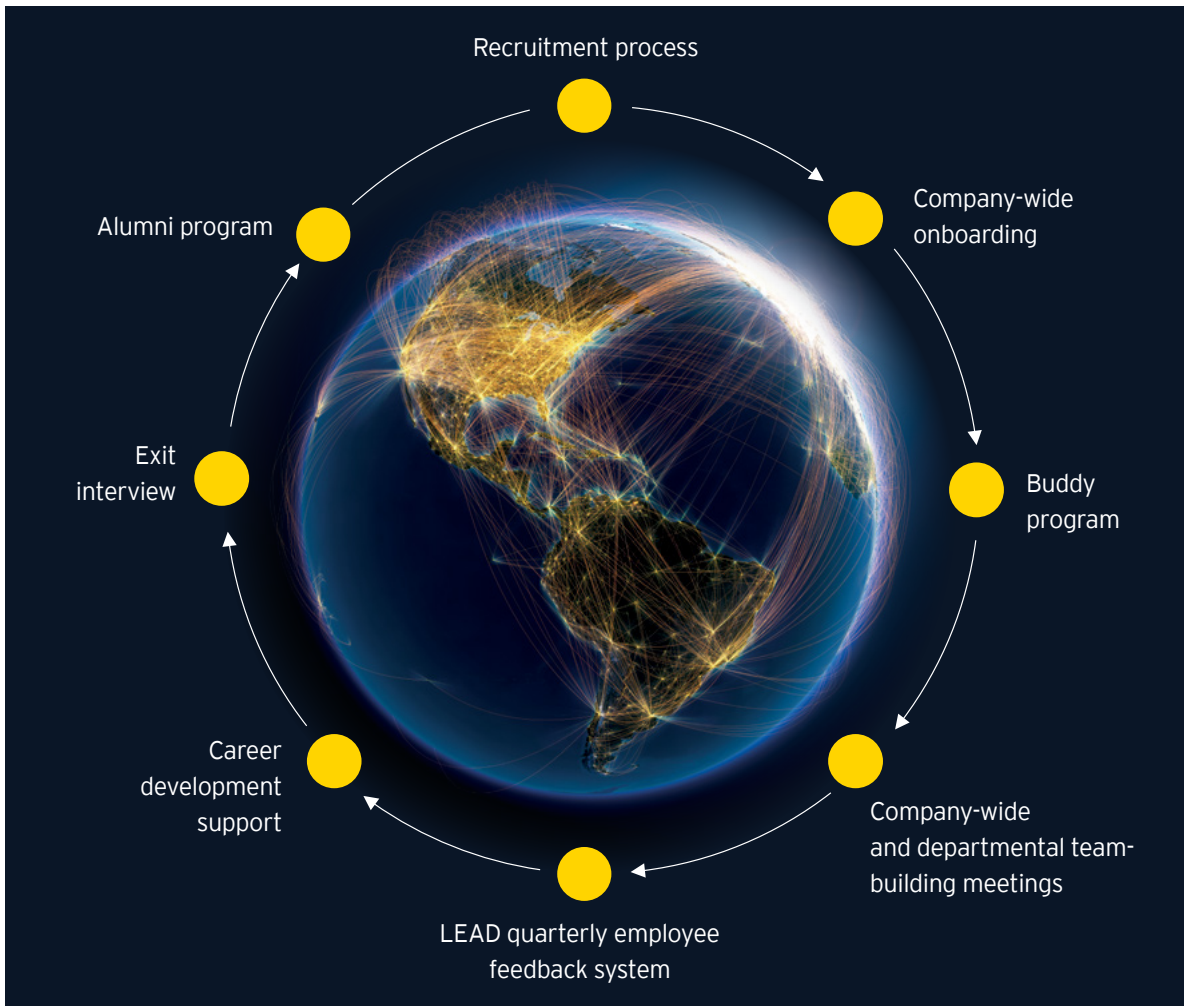
Development

Our approach to development is based on the education, experience and training of our people. These elements promote career progression and the delivery of top-quality services to our clients.

Commitment

We want all our people to build positive relationships with their colleagues and feel good about the company.

From the decision to join us to the post-employment relationship with EY, we work to build a comprehensive employee experience.



[3-3]

At EY, we care about engagement and satisfaction at work, and we want to understand the changing perspectives and experiences of our people. This is why we conduct the EY People Pulse survey three times a year. It is designed to provide feedback on the key factors that influence employee engagement.

2,648 people

participated in the EY People Pulse survey in March 2023

84%

of our people say EY allows them to "be themselves" at work

83%

of employees feel supported by the people they work with every day

78%

of employees rate their experience of working at EY as "exceptional"

Good practice

We strengthen good employee relations and facilitate career development through our counseling program which involves regular meetings between counselors, experienced employees, and counselees, people with less seniority at EY. Formal and informal discussions based on trust and openness help counselees to improve their competence, motivation and self-confidence. The program is complemented by the Counseling Academy, which offers workshops and webinars for both counselors and counselees.

In the reporting period:

1,020

of our employees performed the role of Counselors.

5,792

meetings were held to strengthen the counselor-counselee relationship

Good practice

We foster a culture of innovation within our company. Currently, more than 100 solutions submitted by our employees are being implemented and funded by an internal investment fund. In May 2022, we organized the first HackEYton – an internal EY Poland hackathon which supports the prototyping of innovative solutions in key areas that pose a challenge to our organization.

30 teams registered for the first edition of the program. Ultimately, 11 of them were invited to participate in the 5-day EY Hackathon. The second edition of HackEYton took place in October 2023.

We are committed to a holistic approach to employee wellbeing. At EY in Poland, we pursue global goals related to employee wellbeing – encouraging healthy choices, treating wellbeing as an important professional competency and training leaders to support employees in this area.

We recognize the importance of work-life balance and understand how challenging it can be in today's dynamic business environment. We want to ensure that our professional and personal lives are in harmony, with a positive impact on efficiency, creativity and productivity at work. That is why we have developed

programs designed to support balanced professional and personal development of all our employees.

Good practice

For several years, we have participated in the "Two hours for the family" initiative organized by the Humanites Institute. In 2021, we went beyond the original idea and offered employees a whole day off to strengthen their relationships with family and friends, in line with the motto "A whole day for people". We also celebrate EY Day on 1 July, which has been a day off for EY employees for the past two years.

[401-2]

Regardless of the type of contract, EY employees have access to a wide range of benefits.

Health and sports

- EY running team, EY Runmageddon and team sports program
- Sports cards
- Medical care through a national network of healthcare providers
- Wellbeing program (Wellbee psychotherapy and personal development platform)
- Group life insurance

Co-financing and reimbursement

- Co-financing of postgraduate studies
- Co-financing of language courses
- Glasses reimbursement
- Subsidized cinema and theater tickets
- Support for employees in difficult circumstances

Office

- Fresh fruits twice a week
- Relax room

Additional benefits

- Cafeteria platform
- Service anniversary awards
- Family picnics
- Gifts for children
- Employee referral program

Good practice

In 2022, we launched the EY Runmageddon project to support team building through group training and participation in challenging Runmageddon races.

From July 2022 to June 2023:

We organized almost

160

training sessions in 4 cities.

We participated in

12

Runmageddon events and collected 340 race kits.

We ran a total of

2,500 km



An important element of the work-life balance program at EY is the support offered to parents. Every employee who becomes a new parent receives a prepaid card worth PLN 200. In addition, during maternity/paternity leave, the employee retains their existing benefits – including a company phone, car (if eligible) and access to training.

We are committed to providing the best possible working conditions for people with children. On the company intranet, parents working at EY have access to all kinds of formal information about returning

to work after parental leave, parental rights and responsibilities. A Children's Day family picnic and other family events are organized for our employees' children, such as regular workshops at the Museum of Modern Art, of which EY Poland is a patron.

In FY23, 393 people took maternity and parental leave. We are pleased to report that 82% of employees who took maternity or parental leave returned to work at EY.

[401-3]

Parental leave

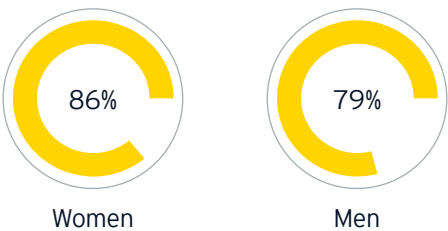
Employees who have taken parental leave



Employees who returned to work after parental leave



Return-to-work rate



The COVID-19 pandemic accelerated a trend that was already in place at EY Poland. We introduced – and maintained after the threat of the epidemic had passed – flexible working arrangements in all positions where this was possible. We combined modern technology with an increased emphasis on remote team collaboration and improved internal communication, not only within EY Poland but also between teams in the global EY network.

At the same time, we have implemented effective methods to counter emerging cyber threats – we have organized awareness training for employees on safe online communication.

We do not compromise on the safety of our employees. All people working at EY Poland are covered by a safety system defined by OHS laws and internal regulations. Due to the nature of their work, our employees are not at risk of occupational diseases. We strictly comply with all required safety regulations. EY has a dedicated health and safety unit. Its responsibilities include the preparation of occupational risk assessments for all jobs in the organization.

The preparation of the risk assessment involves health and safety representatives and employees working in the positions for which the risk assessment is being prepared, as well as their supervisors. Based on the results, we implement measures to improve safety.

In the event of a hazard, all employees have the right to report the situation to their supervisor or a health and safety representative. These reports are then forwarded to management. Accident reporting is based on the first aid procedure. Each accident is thoroughly investigated by our experts, who determine the circumstances and causes.

The investigation also looks at possible changes to procedures to prevent similar situations occurring in the future.

We carry out regular inspections of our premises and health and safety equipment. We have staff trained in first aid and AED defibrillators are available in our offices.

Before new employees are allowed to work, they receive basic health and safety training. In accordance with the regulations, our employees regularly – every three or five years – participate in refresher courses to update their knowledge of our safety culture.

Employees can have their pre-employment, periodic and return-to-work medical examinations at medical facilities with which we have signed appropriate agreements. We organize vaccination programs for our employees. At the same time, we are committed to maintaining the confidentiality of the information we hold about our employees' health. A limited number of people have access to employee health information.

3.2 A place to grow and develop

[3-3] [404-2]

All EY people have the opportunity to gain experience and learn through our career development system. We are committed to the development of our people and their potential.

The training curriculum of EY Poland is consistent with our global training program. The process is supported by country-specific training delivered by experienced professionals, which helps to adapt the acquired knowledge to specific Polish conditions.

At EY, we understand and value the professional aspirations of our people. And we want them to be able to fulfill those aspirations. That is why we have developed processes that allow for individual career planning within our organization – we base promotions on people's skills and commitment, not on the number of years they have spent in a particular position.

In FY23, our employees completed

201,929

hours of training

This is over

36,000

hours more than in FY22

[3-3] [404-1]

Number of training hours per year, per employee, by employment structure



Employment category	Hours of training
Intern CBS / Intern CS	60
Staff/Assistant & Associate	65
Administrative Entry / Intermediate / Advanced / Lead	13
Senior / Senior Associate / Supervising Associate	62
Manager / Assistant Director Senior	52
Manager / Associate Director	52
Director / Non-Equity Partner / Partner	54

Data include people employed under a contract of employment as well as people working on terms other than an employment contract.

EY people receive ongoing feedback on their work. Experienced colleagues (known as counselors) share their observations with junior staff. We also conduct development interviews, which are used to set goals for future periods and plan career paths at EY. The feedback collected on an annual basis is aggregated and is one of the components in determining salaries, rewards and promotions. During the reporting period, 100% of EY employees eligible for the end-of-year appraisal process received their performance review.

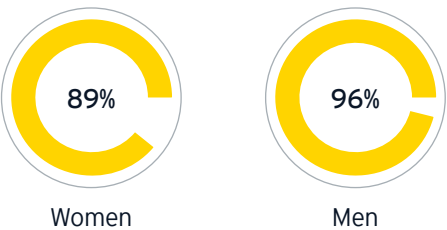
During the reporting period

100% of EY employees

eligible for the end-of-year appraisal process received their performance review.

[404-3]

Percentage of employees subject to regular job performance appraisals and career development reviews



Data refer to employees with an employment contract.

In FY 2023, annual performance appraisal was conducted for employees with at least three months of service. For employees inactive as at 30 June 2023, those with at least six months of service during the reporting period were subject for performance appraisal.

EY Poland offers special development programs for Partners. All Partners can and are required to take part in intensive training on topics including client relationship management, breakthrough technologies and compliance. Each of our Partners has individually set annual objectives that reflect global and local priorities across six dimensions, with a focus on quality (encompassing independence, risk management, ethics, compliance and quality of service delivery).

Good practice

EY's core assurance training is delivered through the Audit Academy, which combines modular e-learning courses with interactive simulations and case studies. Courses are updated in response to changes in accounting rules, financial reporting standards, independence standards and professional standards.

Our auditors are required to dedicate at least 20 hours per year (and at least 120 hours over three years) to continuing professional development. Of this time, 40% (eight hours per year and 48 hours over three years) must cover both accounting and auditing topics.

[404-2]

To encourage people to learn new skills beyond the organization's mandatory training, we offer the EY Badges program, which is built around three pillars – technology, leadership and business. "Badges" earned through the program are awarded according to globally consistent criteria and serve as a digital credential that recipients can add to their resumes, wherever their careers take them. Topics covered include:

- Analytics
- Transformational leadership
- Sustainable development
- Artificial Intelligence
- Blockchain
- Robotics process automation
- Innovation
- Cybersecurity and digital skills

An extension of the EY Badges program are the free EY Degree programs, organized in partnership with the renowned Hult International Business School. All EY Poland employees are eligible to enrol. Following the success of the pioneering EY Tech MBA, the EY Masters in Sustainability and EY Masters in Business Analytics have also been launched. Students create their own curriculum by selecting the number of EY Badges required for their course.

421

EY Badges were earned by EY Poland employees in FY23

One of our employees has graduated from the EY Tech MBA program and

3 more are currently enrolled.



3.3 Diversity and inclusion

[3-3] [406-1]

At EY, we believe that ideas and talent are not limited by geography, race, age, education or gender – nor are we. EY's culture is based on respecting and celebrating differences. We believe that different points of view lead to good questions and even better answers. This is when creative ideas emerge that spark innovation and give rise to the best solutions. In FY23, we did not record a single case of discrimination in our organization.

Since 2017, we have been a signatory to and have adhered to the Diversity Charter – an international initiative under the auspices of the European Commission that obligates organizations to prohibit discrimination and promote diversity.

We are committed to diversity in many different areas. As our clients operate globally and open up to new markets, they expect us to be versatile. To meet these demands as an organization, we build diverse teams that can provide many fresh perspectives. We employ people from different backgrounds and cultures, with unique points of view and different business skills. Building an open organizational culture is key.

For several years, EY has supported the activities of the **Women Leadership in Business Foundation**. Our most important joint project is the partnership in the Mentoring Program of the Women Leadership in Business Foundation, the largest cross-business mentoring program in Poland. The program is a comprehensive project designed to help both women and men intentionally develop and manage their professional careers and improve their leadership skills. Over the nine months of the program, mentees receive comprehensive support,

including one-on-one meetings with a mentor, development workshops, workbooks and process documents, and networking sessions. EY employees are also involved in the program as both mentors and mentees. Since the start of the Mentoring Program, more than 800 mentors have been involved and 3,000 mentees have benefited. Post-program evaluation surveys have shown that 80% of participants achieved their goals while in the program.



Anna Sirocka – Chairwoman of the Board of the Women Leadership in Business Foundation, Iwona Kozera – Founder of the Women Leadership in Business Foundation, Monika Jezierska – Member of the Board of the Women Leadership in Business Foundation

Good practice

We operate the “Building a better me” development program for female employees at EY. Its aim is to build a network of relationships for women at EY Poland by encouraging them to become more active and involved in their own professional development. The initiative is a platform for regular events based on the idea of empowering women at EY by taking into account their specific needs. It also actively supports the creation and management of events by those who wish to participate in the program.

EY also offers the “Girls Level Up” mentoring program for female students who want to join our consulting, strategy and transaction practices. In addition to meetings with EY mentors, the program provides certified skills training and formal and informal meetings to promote networking and build a community of women in the consulting industry.

[3-3]

EY Poland also actively promotes the employment of people with disabilities. Our “Level Up Without Barriers” program focuses on building a culture of diversity by creating the best possible working conditions for people with health challenges. We have a multidisciplinary team of People Advisory Services consultants and Talent Team representatives who help people with disabilities through the entire process of obtaining a disability certificate and provide full support in adapting working conditions to their individual needs. EY employees with disabilities also receive a regularly reloaded prepaid card to pay for rehabilitation services or other needs. As part of the program, we also aim to educate the market by organizing open access conferences, meetings and webcasts.

There are two dimensions of the “Level Up Without Barriers” program. The first is external communication – we want to raise awareness of career opportunities at EY among people with disabilities. We make a point of encouraging this group to apply to our job offers as they are created and published. We want them to know that we are a disability-friendly employer. We also organize events aimed specifically at people with disabilities. These give our potential candidates and employees the opportunity to get to know the organization and the people who work there, and to see what openness and inclusion look like at EY.

On a practical level, we create workplaces that are adapted to the needs of people with different types of disabilities. Employees can move around the office in a wheelchair and are provided with a special chair or desk.

1,125

people hired in FY23

80

is the age of our oldest employee

19

is the age of our youngest employee

25

nationalities are represented at EY Poland

47%

of our management positions
are held by women

Good practice

In 2021, the **EY Neurodiversity Center of Excellence** was established in Warsaw, Poland, as the first EY center of its kind in Europe. There are currently 19 NCoE centers across eight countries in the EY network.

As part of a pilot project, EY colleagues worked with the asperIT Foundation to develop a comprehensive recruitment and onboarding process tailored to the needs of neurodiverse people. More than 50 EY employees were also trained in clear and effective communication.

During the pilot phase of the program, six people were recruited, completed a probationary period and successfully joined EY's cybersecurity team. Further recruitment is planned for FY24.

[2-20]

Our remuneration policy is transparent and made available to all employees. Our aim is to create a culture where everyone feels equal and appreciated. We do not financially discriminate against employees in any way and we provide equal access to promotion, resources and other benefits. Remuneration is determined on the basis of industry benchmarks, organizational development plans and EY's available financial resources. The remuneration policy is developed by the People Board and approved by the Management Board.

EY Poland puts great emphasis on a gender-neutral remuneration structure. EY monitors salaries at all levels of the organization to ensure that a man or a woman performing the same or a similar role receives the same remuneration.

In the reporting period, the gender pay gap at EY Poland was 2.95%* in favor of men. The pay gap was calculated using a standardized methodology used in EY practices worldwide.

[2-19]

The remuneration policy at EY companies for Board members and Partners supports the achievement of business objectives. It ensures long-term implementation of our strategy and the sustainability of performance. The policy promotes the cooperation of key executives, thereby enhancing value for co-owners.

Remuneration systems for senior executives are based on fixed and variable components, including profit sharing. Targets are set across all business activities and dimensions of the NextWave strategy.

The remuneration of Partners responsible for market and internal sustainability areas is linked to the achievement of ESG targets.

[2-21]

The ratio of the annual total remuneration of the highest paid person in the organization to the median annual total remuneration of all employees (excluding the highest paid person) is 5.5**. The ratio of the percentage increase in the annual total remuneration of the highest paid person in the organization to the median percentage increase in the annual total remuneration of all employees (excluding the highest paid person) is 0.24%**.

* Ratio calculated on the basis of median basic salaries. Positions with a minimum of four women and four men were included.

** All employees shown in Indicator 2-7 (i.e. employed as of 30 June 2022 and 30 June 2023) who have worked a full 12 months are included. The indicator was calculated taking into account all pay components, including salaries, bonuses, cash and non-cash remuneration (gross total).

4

Social impact



4.1 Stakeholder relations

[2-29]

At EY Poland we build sustainable and transparent relationships with our stakeholders, and we consider the opinions of key stakeholders as an important voice that we take into account in our activities. To ensure the best approach to relationship management, we have compiled a list of EY Poland's key stakeholder groups. Their relevance has been verified based on an internal analysis of the groups and communities we work with. We looked at the impact of our organization on a particular stakeholder group and the interest of that stakeholder group in the services of EY Poland. The result of this analysis is the EY Poland Stakeholder map.

We tailor the form and frequency of our stakeholder interactions to the specific groups and their needs.

Stakeholder group	Form of engagement	Frequency
Management Board(s)	Board meetings – Executive Team.	Once a week
People	EY Pulse employee satisfaction survey. Meetings.	On a quarterly basis
People – Alumni	Christmas get-together for alumni + meetings for alumni in individual service lines.	Once a year
Clients	Project work, development of new areas of cooperation.	Ongoing, project collaboration
Competitors	Collaboration within industry organizations.	As required
Suppliers	Requests for quotations, negotiations, complaints.	As required
Business environment	Project collaboration, implementation of new solutions, conferences, seminars.	On an ongoing basis
Media	Providing expertise in writing or expert contributions to TV, radio, online shows and podcasts.	On an ongoing basis
Social media	Social media posts – LinkedIn, Facebook, YouTube and Instagram – business content based on our expertise, own regular formats, employer branding	On an ongoing basis
Stakeholders in EY's CSR programs	Special support programs: education, training and in-kind assistance. EY Entrepreneur Of The Year – a leading competition to promote entrepreneurship.	On an ongoing basis EOY – annual cycle
Institutional environment	Provision of reports/documents required by regulations.	As required

[2-28]

We share knowledge and promote EY's best practices in the business community.

EY Poland is a member of the following organizations:

- AHK Poland
- American Chamber Of Commerce In Poland
- Business Center Club
- French-Polish Chamber of Commerce/
Cci France Pologne
- Polish Steel Association
- Polish Council of Shopping Centers
- Polish-Swiss Chamber of Commerce
- Employers of Poland
- Scandinavian-Polish Chamber of Commerce
- Polish-Canadian Chamber of Commerce
- Polish Private Equity and Venture Capital
Association



Winners at the 20th anniversary EY Entrepreneur Of The Year Gala.

4.2 Supporting entrepreneurs

We support Polish entrepreneurs by providing free and public access to dozens of guides, compendia, analyzes, handbooks and research reports every year. We also organize many open access events, including conferences, meetings and webcasts. For more than 20 years, we have organized the market-leading EY Entrepreneur Of The Year competition in Poland, promoting Polish entrepreneurs and rewarding the highest standards in business.

We support the start-up ecosystem through the EYnovation program.

EY Entrepreneur Of The Year

Since 2003, to honor Polish entrepreneurs, we have been organizing the prestigious EY Entrepreneur Of The Year competition, the Polish edition of the international EY Entrepreneur Of The Year competition. Over two decades, more than 1,500 people have participated in EY Entrepreneur Of The Year. We selected 272 finalists, 20 of whom were awarded the prestigious title.

EY Entrepreneur Of The Year is the only international initiative of this scale that seeks to promote the world's best entrepreneurs. The mission of the competition is to support, develop and promote the most valuable private enterprises.

The judging panel for the competition, which is independent of EY, is made up of people with experience in building and running a successful business. The 11-member panel consists of the best business practitioners in Poland, including previous winners of the competition. Entries are assessed against the following criteria: Entrepreneurial Spirit, Growth, Purpose and Impact. Entrepreneurs can enter in three categories: Manufacturing and Services, New Technologies/Innovation and New Business. Each year, a panel of judges selects the finalists and winners in each category and decides who will be awarded the main title of the competition – EY Entrepreneur Of The Year.

In the 20th anniversary edition, the title of EY Entrepreneur Of The Year 2022 was awarded to Paweł Jarski, founder and CEO of Elemental Holding. He is also the winner in the Manufacturing and Services category. In the New Technologies/Innovation category, the award went to Paweł Kluczyński, founder of Airtopic, and the winners of the New Business category were Magdalena Górską-Warchoł, Andrzej Jacek Szlendak, Tomasz Kwaśniewski and Robert Ołtarzewski, founders of Health Labs Care. Over the years, the size of the companies managed by the finalists has changed. In the first edition in 2003, their total revenue was just over PLN 1 billion, while in the 20th edition in 2022 it reached PLN 8.5 billion.

At EY, we attach great importance to gathering reliable information about the nominees to enable the independent judging panel to make an informed choice. Our experts meet with all nominees and conduct interviews about the history and operations of the company as well as its vision for development. In 2022, 150 EY people were involved in the Polish edition of the competition, spending a total of around 400 hours meeting with candidates. A further 300 hours were spent verifying the data in the entries submitted.

The EY Entrepreneur Of The Year competition is held in almost 60 countries, which collectively account for 94% of global GDP. Each year, the winner of the national edition represents Poland in the global finals of the competition. The EY Entrepreneur Of The Year title is recognized around the world, making it a unique credential of excellence in entrepreneurship.

We are proud that the EY Entrepreneur Of The Year program has become a platform for the founders of Polish companies to build valuable relationships and exchange views and insights. We regularly organize EY Roundtables, which bring together participants from previous editions of the competition. They meet to discuss the most relevant topics, such as the transformation of the labor market, personal wealth management or ESG.

EYnovation

For many years, we have been contributing to the development of an innovation ecosystem in the Polish economy. We launched the EYnovation program to promote innovative tools and platforms among businesses.

We provide them with access to a range of outstanding solutions and services created by young Polish entrepreneurs. For start-ups and scale-ups, we offer mentoring sessions, demo presentations, training and business advisory services, including in the areas of legal and tax issues, scaling a business or international expansion. The EYnovation program brings together a variety of market players and helps our clients gain valuable information about locally available services or technology solutions. By organizing meetings with clients, EY enables start-ups not only to present their tools to potential sponsors or investors, but also to co-develop new products and services.

Working with the EY Academy of Business, start-up founders have created original training programs for EY clients. Drawing on their personal experience and expertise gained from a number of implementation projects for current start-up clients, they deliver training in areas such as sales, process robotization or financial data visualization.

Good practice

We help start-ups apply to EY's international programs, including EY Entrepreneur Of The Year, EY Foundry and EY Start-up Academy.

EYnovation also holds free podcast and webcast events with speakers representing both corporations and start-ups. From the perspective of two different organizations, the invited guests talk about their impact on the efficiency and quality of the business's operations. As well as highlighting the benefits of implementing technology acquired from a start-up, they also talk about the challenges they have faced. We also organize quarterly EY Demo Day events, which give selected start-ups and scale-ups the opportunity to present their solutions to a wide range of potential clients.

The EYnovation program in FY23

Collaboration with **45** start-ups

7 episodes of the EY Start-up Talk podcast

8 Tech Hour Show events

3 EY Demo Day events

2 companies selected for the international EY Start-up Academy program

11 original training programs run by start-up founders at the EY Academy of Business

"Start-ups & Innovation" newsletter reaches over **8,000** recipients

Collaboration with:

Microsoft:

Hosting a Demo Day event for participants in the upcoming edition of the accelerator program, addressing sustainability challenges

Sebastian Kulczyk's InCredibles:

Mentoring start-ups; inviting start-ups to participate in selected free training courses

Warsaw School of Economics:

Financial support for "MBA for start-ups" students through a scholarship fund

Warsaw Stock Exchange:

Co-organizing debates with representatives of companies and start-ups

4.3 Positive social impact

At EY, we make it our mission every day to build a better working world by providing reliable advice to thousands of businesses, helping them to grow, and conducting audits that help increase market confidence. In doing so, we have a significant impact on people and the economy. At the same time, we undertake many initiatives to support local communities.

[3-3]

Our social engagement focuses on several key areas: supporting the education of children and young people entering the labor market, promoting diversity and inclusion in the labor market, supporting culture, and supporting Polish entrepreneurs.

At EY we also encourage volunteering and are committed to providing assistance in emergency situations.



Supporting the education of children and young people entering the labor market

EY Foundation

[3-3]

EY's flagship project in supporting children and young people is the EY Foundation, which has been providing comprehensive support to children and young people in foster care and their carers for the last 25 years. It runs more than 20 projects annually, supporting more than 1,300 foster families each year.

Ongoing EY Foundation programs that have been in place for many years include:



Akademia Świadomego Rodzica (Informed Parent Academy), which aims to educate foster parents on how to effectively support the intellectual and emotional development of their foster children.

Over 10 sessions, participants learn about attachment theory, identifying their own and their foster children's attachment styles, the impact of trauma on human functioning, expand their knowledge of sex education, FAS (Fetal Alcohol Syndrome) and other factors that affect human development during the prenatal and immediate postnatal period, and explore methods for resolving relationship crises.



The Wings of Independence program, designed to help young people aged 16-20 from foster care and family-type children's homes to gain practical knowledge of the labor market, health

services and legislation. The program aims to build their self-esteem and help them develop a vision for their future. As part of the program, a group of fostered young people meet every two weeks to attend workshops designed to prepare them for independent living. In addition to regular group work, the program includes simulation games and a summer camp. Through partnership with the Independent Robinsons Foundation, young people also have the opportunity to take part in work experience placements in companies during the summer or winter vacations.



"Understanding the Child" psycho-educational workshops, addressing the issues most relevant to child carers.



MNRI therapy programs for children with FASDs. Over four editions, the Foundation has funded 2,050 hours of MNRI therapy for children with neurodevelopmental disorders, including Fetal

Alcohol Spectrum Disorders (FASDs), ADHD, delayed psychomotor or mental development, autism or autism spectrum disorder, Asperger's syndrome, specific learning difficulties and other neurodevelopmental disorders. The programs are organized in collaboration with the international Svetlana Masgutova Educational Institute.



The "Become Santa Claus" Christmas campaign is aimed at foster families, family-type children's homes and biological families in difficult circumstances. As part of the campaign,

EY employees prepare Christmas packages for children – in December 2022, gifts were distributed to 176 young children.

Helping young people navigate the labor market

[3-3]

We help young people find their way in the job market. EY Poland is a partner of the student organizations AIESEC and ELSA and cooperates with a number of student science clubs. We run a mentoring program for female students called "Girls Level Up" and regularly organize competitions for both male and female students, with prizes including financial rewards and career opportunities within our organization. We also run the EY Certified program, which allows students to test their knowledge in selected areas of business and to receive a certificate as proof of their skills.

6,000

students have participated in the EY Certified program since its start

More than 5,000

students have taken part in previous edition of the EY competition:

Audit OdyssEY

EYe on Tax

EY Financial Challenger

We also have a presence at universities, helping to design MBA, postgraduate and master's programs. We cooperate with the University of Warsaw, the Kozminski University, the Warsaw School of Economics, the Poznań University of Economics and Business and the WSB Academy in Dąbrowa Górnicza.





“Caution Online” campaign

Every day, we share our cybersecurity expertise with some of the world’s largest companies. But we are also aware that the dangers of the virtual world affect all internet users, and children and teenagers are particularly vulnerable.

On behalf of EY, Kantar Polska conducted a survey of a representative group of Poles aged 10-17. It found that a quarter of all respondents had encountered negative content online and a third of teenagers (14-17 years old) had been exposed to unwanted content. At the same time, only 7% of children and young people always check the information they find online and 31% never do.

That is why, in the spring of 2023, together with the National Research Institute (NASK), we launched a national campaign “Caution Online”. It is aimed at parents, carers, teenagers and the youngest internet users. The campaign’s resources, written in accessible language, highlight the dangers of the virtual world, but more importantly, suggest ways to avoid the risks. We look in detail at the issue of installed programs and applications and recommend ways to limit the time children spend online. We also discuss the symptoms of internet addiction. The resources are free and available on our [corporate website](#).

Promoting diversity and inclusion initiatives

At EY, we know that diverse teams perform better and, as a responsible business, we are committed to being an equal opportunities employer. That is why we have been implementing diversity and inclusion programs and promoting this approach in the labor market for years.

Corporate volunteering

[3-3] [EY-1]

EY has an employee volunteering program. Our organization's global ambition is to positively impact one billion people by 2030. One of the ways we are working to achieve this is through our global community engagement program, EY Ripples. All EY people around the world can volunteer for one of dozens of global and local projects. The proposed initiatives aim to help young people find their way in the labor market, to protect the environment and to promote sustainable development.

All of our employees can dedicate eight hours of their working time each year to volunteering activities of their choice. Some of the projects undertaken by the EY Foundation each year would not be possible if it were not for the commitment and dedication of our volunteers. One such project is the "Key to Tomorrow" tutoring program. The beneficiaries of the program are children and young people from foster homes who are tutored by volunteers, including EY employees. EY volunteers also contribute to the "Wings of Independence" simulation games and are involved in the "Become Santa Claus" campaign, which takes place every year before Christmas. The EY Foundation collects gift requests from foster families and EY employees prepare Christmas packages for children from these families.



Good practice

We regularly organize the EY Volunteers Challenge competition, which gives people who work for our organization the chance to win funding for their own community initiative. In the fifth EY Volunteers Challenge in May 2023, we selected 29 community projects in the areas of education for children and young people, support for adults at risk of social exclusion and animal welfare.

Each year, through the EY Volunteers Challenge, we provide both work and financial support to more than a dozen NGOs, focusing on children and young people, adults at risk of social exclusion and animal shelters.

Read more about EY employee volunteering:

https://www.ey.com/pl_pl/corporate-responsibility/wolontariat-pracowniczy-w-ey



Supporting culture

Patronage of the Museum of Modern Art in Warsaw

EY Poland has been a patron of the Museum of Modern Art in Warsaw for many years. As part of this cooperation, EY takes on patronage of all cultural events organized by the museum, as well as supporting the construction of its new building.

Pro bono audits for the AMS Poster Gallery

We conduct a pro bono audit for the competition that selects the best posters promoting socially relevant attitudes.

“Benefactor of the Year” competition

For more than 15 years, EY has been the auditor of the competition organized by the Academy for the Development of Philanthropy in Poland, which promotes corporate social engagement.

Good practice

From the very first day of the war in Ukraine, EY Poland was involved in helping those in need. A support team was set up to plan and implement a series of relief activities. Together with the EY Foundation, we donated over PLN 2 million to help refugees from Ukraine.

Support was also provided to EY Ukraine employees and their families as well as to all EY Poland employees of Ukrainian origin and their families. EY Poland's aid included transport, accommodation and meals, financial and immigration assistance and psychological support. EY Poland also offered support to EY Ukraine employees who wished to continue working from Poland. To ease the transition into the new environment, they were assigned a 'buddy' from the Ukrainian EY community in Poland as well as from the relevant service line.

As a result of EY Poland's activities, more than 120 families – a total of over 250 people – arrived in our country.

EY Poland employees also stepped up to help Ukrainians. To facilitate the process, EY Poland introduced an additional fully paid day off for volunteering.

An internal platform was also created where EY volunteers could sign up for relief activities and submit their own initiatives. EY Poland volunteers worked for a number of NGOs, including Polish Humanitarian Action (PAH), Caritas and the EY Foundation, and were involved in grassroots fundraising and relief activities. In total, more than 2,200 hours were spent on various aid activities.

As EY, we are also committed to providing emergency relief. At the start of the pandemic, we launched the “We support, we help” program, which provided more than PLN 1.8 million to support hospitals, schools and NGOs, and we held more than 30 webinars for entrepreneurs to help them navigate the new reality.

4.4 Positive impact on the planet

[2-25] [3-3]

EY Poland is part of the global EY ecosystem and supports the implementation of EY's global climate commitments. The ambition of our organization is to achieve net-zero CO₂ emissions by 2025. To make this happen, we aim to reduce absolute emissions by 40% compared to the 2019 baseline across all three scopes. Our commitments are aligned with the scientific goal of limiting global warming to 1.5°C, as endorsed by the Science Based Targets (SBTi) initiative.

Our efforts are focused on:

- ▶ Reducing emissions from business travel by 35%
- ▶ Reducing electricity consumption and sourcing energy from fully renewable sources. As an organization, we aim to become a member of RE100, a group of influential renewable energy organizations, by 2025
- ▶ Adopting a new electricity contracting model, using virtual power purchase agreements (PPAs) to supply all EY offices with renewable energy

- ▶ Using natural solutions and emissions-reducing technologies to remove more carbon dioxide from the atmosphere each year than EY emits or can offset
- ▶ Providing EY teams with the tools to calculate and then reduce the emissions generated by their work for clients
- ▶ Investing in services and solutions to help our clients make a profit from decarbonizing their business
- ▶ Increasing the number of EY suppliers with SBT targets to at least 75% (by value of spend) by 2025.

In FY22 (1.07.2021–30.06.2022), for the second year in a row, EY was carbon negative across the organization.



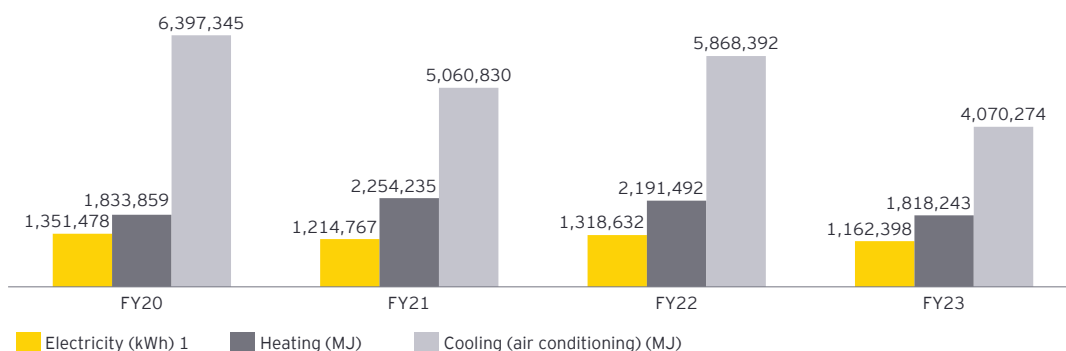
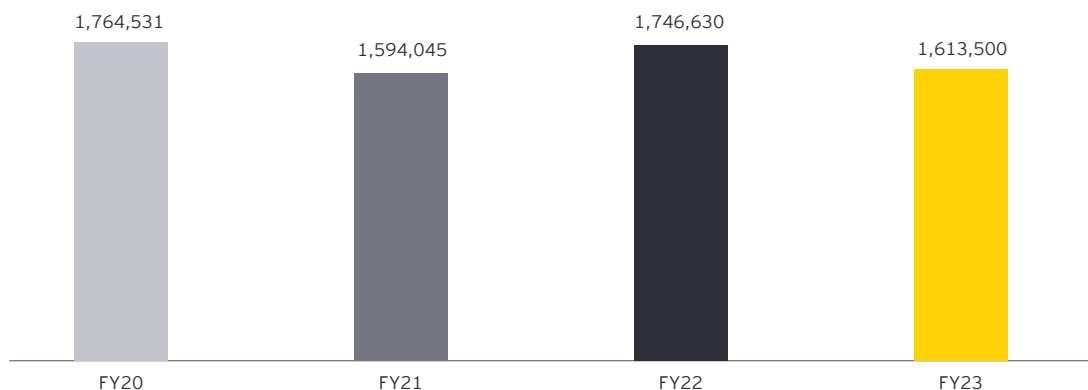
[302-4]

We have been consistently reducing our electricity consumption. In our Rondo 1 office building in Warsaw, where consumption had been the highest in the organization, we implemented a comprehensive set of measures in autumn 2022 to minimize energy demand – we automatically switch off office lighting at 6pm, changed the hours our logo on the building is lit, and reduced the operating ranges of air conditioning and water heating.

As a result of all these measures, we reduced our energy consumption by 23% from November 2022 to June 2023 compared to the same period the year before.

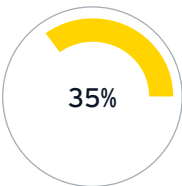
[302-1]

We analyze the level of CO₂ emissions from our operations. Given the nature of our work, EY Poland's biggest sources of emissions are business travel and office energy consumption. Our offices in Warsaw, Gdańsk, Kraków, Katowice and Poznań use 100% renewable electricity – this is one of our criteria for selecting new EY locations in Poland.

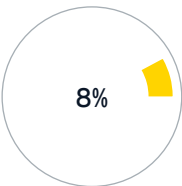
Total energy consumption in the Warsaw office (in kWh or MJ)**Total electricity consumption in all EY Poland offices (kWh)**



We are reducing the level of CO₂ emissions from business travel



By 2025, we will reduce the number of business flights by 35% and the number of non-client-related flights by half.



We are steadily reducing the number of diesel cars – in 2022 they already accounted for only 8% of our fleet.



We encourage virtual meetings and limit internal day trips for employees.



We recommend hotels to employees that are certified and promote sustainability initiatives.

We are reducing the environmental footprint of our offices



We have stopped buying plastic tableware – in the past our organization used 384,000 pieces of plastic cutlery, 107,000 plates and 13,000 cups a year.



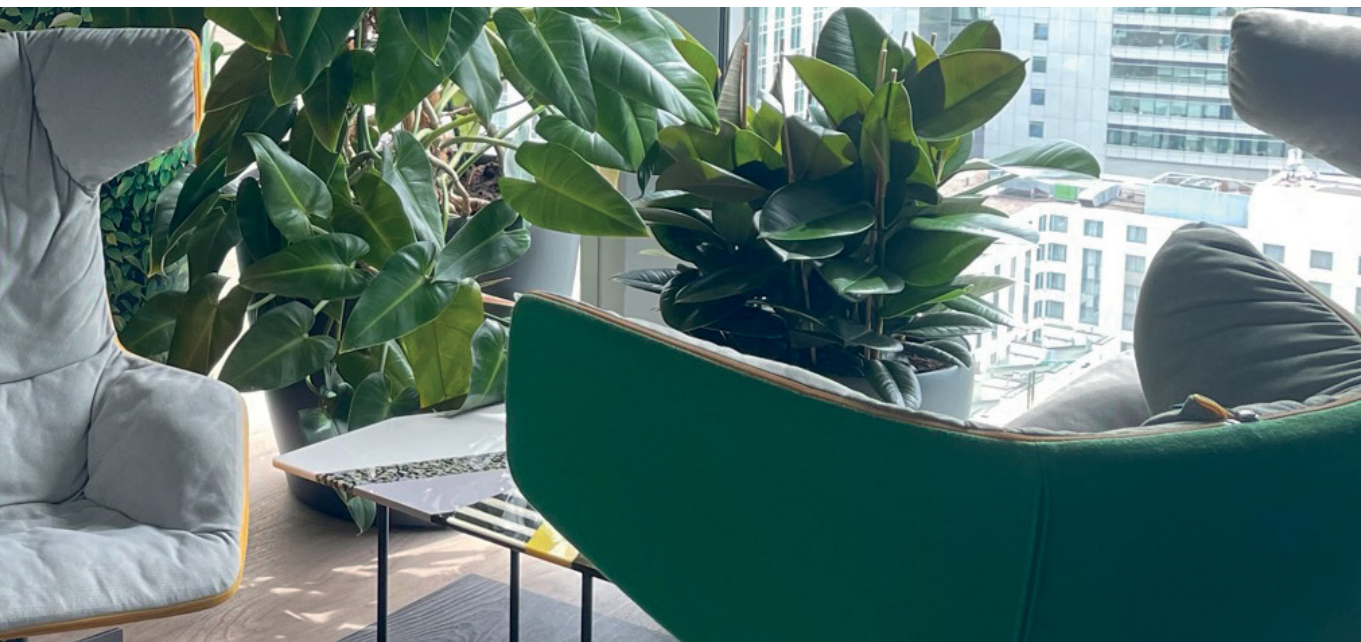
We do not buy bottled water and office water dispensers are connected to the mains water supply – reducing EY’s plastic consumption by 6,300 bottles and 5,200 water containers per year.



We have removed waste bins around desks and introduced waste separation stations – we now use almost 250,000 fewer plastic bin liners a year.



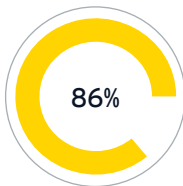
We have installed automatic detergent dispensers.



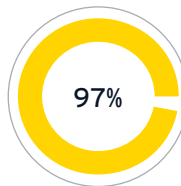
We are reducing water consumption – we have installed motion-sensing faucets and aerators.



We are saving energy – we have installed LED lighting and replaced our old dishwashers with energy efficient models.



86% of EY's office space is LEED/BREEAM certified.

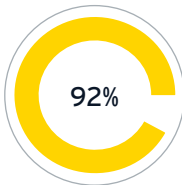


97% of our office furniture is sourced from suppliers who have an environmental policy.

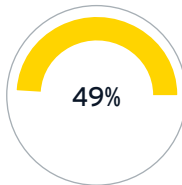
We are implementing an effective paperless policy



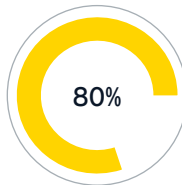
Since 2018, we have saved 2,100 trees by collecting used paper for recycling.



We have introduced electronic payslips and tax returns. We send invoices electronically – we did not print 92% of the invoices issued in 2022.



We archive documents electronically – between 2018 and 2022 we reduced the number of paper documents in the archives by 49%.



We have discontinued 80% of paper subscriptions.



We are eliminating paper flipcharts from meeting rooms, replacing them with glass boards.

Good practice

All our offices have been subject to a water risk assessment, which found no negative impact on water resources and marine waters.

In 2022, EY joined the Alliance to End Plastic Waste, an initiative to eliminate plastic waste in the environment, which brings together 90 companies and their business partners. Drawing on its experience of working with the chemical, manufacturing and financial sectors, EY will support the Alliance to End Plastic Waste in developing measurable performance criteria for its ESG activities. This will make a significant difference to the initiative's ability to raise funds for ongoing projects. Clearly defined criteria, aligned with international standards, will provide the basis for sustainable, cost-effective and commercially scalable actions that enjoy widespread support.

[2-6]

At EY Poland we are committed to selecting our business partners responsibly. Our "Supplier Code of Conduct" encourages suppliers to reduce CO₂ emissions, reduce the use of minerals and water, and adopt a responsible waste management policy.

We work with around 250 suppliers from whom we receive final products and services. Our suppliers manage their own supply chains without our involvement.



Good practice

In November 2022, we invited all employees to participate in “The Game for the Climate”, which was designed to encourage people to come up with green ideas. Initiatives were put to a company-wide vote, and EY supported the implementation of the projects that received the most votes.

Results achieved:

Environment



More than **1 t** of pollution
per year absorbed by our anti-smog mural
in Pruszków



1,000
trees planted in the Mazowsze region



21,000 km
cycled by EY employees in a company-wide
cycling challenge

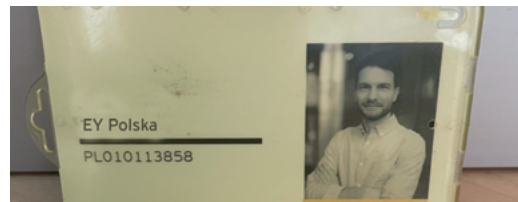


4 new hives
for bee colonies

Office



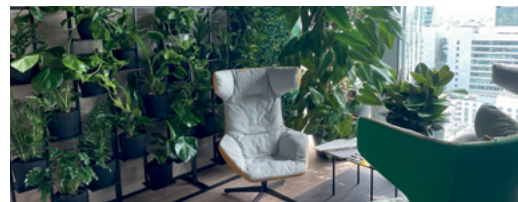
2,000 kg
of coffee grounds recycled



2,000
recycled badges for new employees



200 kg
of formal clothing donated to young people
starting independent lives



48 plants
in our first greenroom

An aerial night photograph of a city skyline. The central focus is a tall, modern skyscraper with a curved glass facade, illuminated from within and featuring the 'EY' logo on its upper section. The building is surrounded by other city structures, including a prominent tower with a clock face and red-tipped spire in the background. Below the skyscraper, a complex highway interchange with multiple lanes and overpasses is visible, with light trails from cars indicating traffic flow. The overall scene is a vibrant urban landscape at night.

5

About the Report

[2-2] [2-3] [2-4] [2-5] [2-25]

This report is the first ESG report published by EY Poland. The report systematizes data describing the organization's activities and relates to the companies that make up EY Poland. Unless otherwise stated in the text, the data presented in the report refer to all operations.

The document has been prepared in accordance with the requirements of the Global Reporting Initiative Standards (GRI Standards) and covers the period from 1 July 2022 to 30 June 2023, which is the financial year of EY Poland. As this is the first edition of the report, we also present data from previous years, which is highlighted in the text. There were no significant changes in the structure or form of EY Poland's operations during the reporting period. Starting with the report for the period 1.07.2022-30.06.2023, EY Poland will report on an annual basis, according to the organization's financial year.

This report has not been subject to external assurance.

[3-1]

In preparing this report and identifying the most relevant topics, we used the EY Materiality Survey, which was distributed to key EY stakeholder groups and published on the EY Poland intranet.⁴ As part of the survey, we asked stakeholders to rate the materiality of 18 ESG topics to EY. In total, 77 stakeholders from nine key groups responded.

At the same time, in examining the materiality of topics for EY Poland, key documents and standards related to ESG issues were analyzed, including the 2030 Agenda for Sustainable Development, which sets out the Sustainable Development Goals. The analysis took into account the double materiality principle outlined in the draft Corporate Sustainability Reporting Directive (CSRD), which identifies material issues (social, environmental and economic) that are influenced by the organization and/or factors (social, environmental and economic) that have an impact on the organization's operations and financial performance. To complement the process, the ESG activities of EY Poland's competitors were analyzed, as well as the latest sustainability trends and guidelines. The results were compared with EY's global NextWave strategy.

⁴ Key stakeholder groups are described in the Stakeholder relations section.

[3-2]

All these activities allowed us to identify the most important ESG topics for EY Poland. A list of these is presented in the table below.

Material topics	Section in the Report
Anti-corruption	1.4. Ethics and Anti-corruption
Emissions	4.4. Positive impact on the planet
Employment	3.1. Exceptional experience of our people
Employee/ management relations	3.1. Exceptional experience of our people
Training and education	3.2. A place to grow and develop
Diversity, equality and non-discrimination	3.3. Diversity and inclusion
Local communities	4.3. Positive social impact
Corporate governance	1.3. Governance
Sustainable transformation of clients	2.2. EY Sustainability

Statement of use	EY Poland has reported in accordance with the GRI Standards for the period 1.07.2022-30.06.2023
Use of GRI 1	GRI 1: Foundation 2021
Applicable GRI Sector Standards	Not applicable

GRI Standard/ other source	Disclosure	Location	Omission		
			Requirements (omitted)	Reasons	Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	7, 11, 15			
	2-2 Entities included in the organization's sustainability reporting	15, 67			
	2-3 Reporting period, frequency and contact point	67			
	2-4 Restatements of information	67			
	2-5 External assurance	67			
	2-6 Activities, value chain and other business relationships	11, 64			
	2-7 Employees	33			
	2-8 Workers who are not employees	34			
	2-9 Governance structure and composition	14			
	2-10 Nomination and selection of the highest governance body	14			
	2-11 Chair of the highest governance body	14			
	2-12 Role of the highest governance body in overseeing the management of impacts	14			
	2-13 Delegation of responsibility for managing impacts	14			
	2-14 Role of the highest governance body in sustainability reporting	14			

GRI Standard/ other source	Disclosure	Location	Omission		
			Requirements (omitted)	Reasons	Explanation
GRI 2: General Disclosures 2021, cont.	2-15 Conflict of interest	16			
	2-16 Communication of critical concerns	18			
	2-17 Collective knowledge of the highest governance body	14			
	2-18 Evaluation of the performance of the highest governance body	14			
	2-19 Remuneration policies	47			
	2-20 Process to determine remuneration	47			
	2-21 Annual total compensation ratio	47			
	2-22 Statement on sustainable development strategy	4			
	2-23 Policy commitments	17, 18			
	2-24 Embedding policy commitments	17, 20			
	2-25 Processes to remediate negative impacts	18, 60, 67			
	2-26 Mechanisms for seeking advice and raising concerns	18			
	2-27 Compliance with laws and regulations	19			
	2-28 Membership associations	50			
	2-29 Approach to stakeholder engagement	49			
	2-30 Collective bargaining agreements	33			
GRI 3: Material topics 2021	3-1 Process to determine material topics	67			
	3-2 List of material topics	68			

GRI Standard/ other source	Disclosure	Location	Omission		
			Requirements (omitted)	Reasons	Explanation
Anti-corruption					
GRI 3: Material topics 2021	3-3 Management of material topics	18			
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	19			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	19			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	60			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	61			
	302-4 Reduction of energy consumption	61			
Employment and employee relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	36, 37			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover in the reporting period	34, 35			
	401-2 Benefits provided to full-time employees	38			
	401-3 Parental leave	40			
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	42			

GRI Standard/ other source	Disclosure	Location	Omission		
			Requirements (omitted)	Reasons	Explanation
GRI 404: Training and education 2016	404-1 Average hours of training per year, per employee, by employment structure	42			
	404-2 Programs for upgrading employee skills	42, 44			
	404-3 Percentage of employees receiving regular job performance appraisals and career development reviews, by gender	43			
Diversity, equality and non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	45, 46			
GRI 406: Non- discrimination 2016	406-1 Total number of incidents of discrimination	45			
Local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	54, 55, 56, 58			
EY own indices	EY-1 Employee volunteering	58			
Corporate governance					
GRI 3: Material Topics 2021	3-3 Management of material topics	16			
EY own indices	EY-2 Client and engagement acceptance policy	16			
Sustainable transformation of clients					
GRI 3: Material Topics 2021	3-3 Management of material topics	25, 27			
EY own indices	EY-3 Energy transition services	25			

[2-3]

If you have any questions about the report or ESG at EY Poland, please do not hesitate to contact us:



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ED None

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