



# 2024 SUSTAINABILITY REPORT





**Publication date:** 28.06.2024

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# About the report

We are pleased to present to you the sustainability report, which - for the first time - includes information about JAS-FBG S.A. with its headquarters at ul. Kolejowa 17, 40-706 Katowice (hereinafter: "JAS-FBG S.A." or "the Company") and the JAS-FBG Group (hereinafter: "JAS-FBG Group" or "the Group"), in which JAS-FBG SA is the parent company. Companies belonging to the JAS-FBG Group have high organizational and business independence. In 2023, we did not have common policies and procedures, but many internal processes within the Group are similar. In 2023, we started preparations for joint sustainability reporting which also involves the implementation of additional tools for efficient acquisition and processing of data necessary to prepare complete information about all companies. However, we would already like to present a certain scope of information regarding the entire JAS-FBG Group, which we hope will expand the knowledge of interested readers.

Whenever the information contained in the report concerns all companies of the JAS-FBG Group, this is clearly indicated or an exception of one of the companies is indicated. In other cases, the information applies only to JAS-FBG S.A. Data for the JAS-FBG Group presented in numerical form also includes data regarding JAS-FBG S.A. The report covers the period from January 1, 2023 to December 31, 2023. The report includes information about the following companies: JAS-FBG S.A., JAS-FBG kft, Transbud-Katowice Sp. z o. o., Power Progress Sp. z o. o., Caspol-Forwarding Sp. z o. o., Caspol-Trading Sp. z o. o., JAS-FBG Logistic GmbH.

The report was prepared based on GRI standards. The report was not verified by an external auditor.



# Letter from the Management Board

Katowice, June 28, 2024

*Dear Sir/Madam,*

*2023 was a good year both for our Company and the entire JAS-FBG Group. Despite many challenges, and sometimes limitations faced by the TSL industry, thanks to the commitment and positive attitude of all employees, we achieved most of the planned goals. One of them was an even greater focus on sustainable development issues in the activities of the JAS-FBG Group.*

*The natural environment, working conditions of our employees, social environment and respect for the legal order and ethics in business relations have been and continue to be particularly important to us. We are a responsible and trustworthy partner for our stakeholders. We have been endeavoring to operate in a sustainable manner for many years - we consider this to be a prerequisite for achieving success in business.*

*In the context of sustainability and ESG reporting, 2023 brought many challenges to our Group, especially those related to legal regulations and the requirements of our customers, for whom we are an important link in their supply chain. It was a year of learning and hard work. We have started preparing a sustainable development strategy. We are certain that we will be able to propose ambitious, but also realistic and achievable goals in all areas - environmental, social and corporate governance as well as business ethics.*





*The report we present is devoted to the sustainable development of JAS-FBG S.A. and companies belonging to the JAS-FBG Group. We believe that it will allow you to obtain a full picture of our commitment to socially and environmentally responsible, ethical business.*

*Enjoy reading the report.*

*Best regards,*

*Management Board of JAS-FBG S.A.*





# About the Company

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# Branches and companies of the JAS-FBG Group

JAS-FBG SA is one of the main logistics operators in Poland. We are a company with exclusively Polish capital. As the JAS-FBG Group, we are part of the supply chain for thousands of Polish and foreign customers. This is an important and ambitious role that we have been successfully implementing for over 33 years. We are distinguished primarily by the comprehensiveness of services and a flexible approach to the needs and expectations of our clients, to whom we offer:



*domestic and international road forwarding (FTL and LTL)*



*modern logistics centers where we provide a full range of logistics services*



*our own means of transport that meet high CO<sub>2</sub> emission standards*



*railway forwarding*



*sea forwarding*



*air forwarding*



*network of 58 customs agencies*

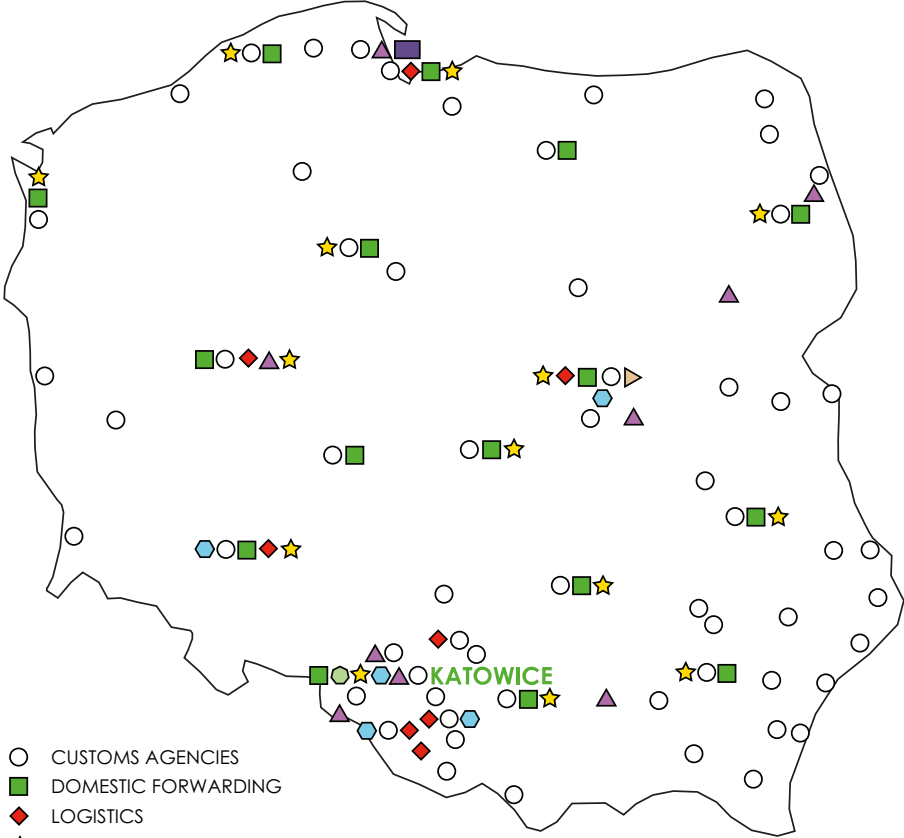
JAS-FBG S.A. is associated with Polish and international industry organizations:

**PISIL, IATA, IFA, FIATA**



# Where we are:

## POLAND



- CUSTOMS AGENCIES
- DOMESTIC FORWARDING
- ◆ LOGISTICS
- ▲ INTERNATIONAL FTL FORWARDING
- ◈ INTERNATIONAL GROUPAGE FORWARDING
- ★ SALES DEPARTMENTS
- SEA FORWARDING
- ▷ AIR FORWARDING
- RAILWAY FORWARDING

## HUNGARY



## GERMANY





**JAS-FBG kft**, located in Gyal, near Budapest, provides professional forwarding and international full truckload transport services as well as a full range of logistics services, including:

- handling (unloading/loading)
- storage and warehousing of goods
- reporting inventory levels, in particular information about the qualitative and quantitative status of goods stored in the warehouse
- palletizing goods
- reloading of goods (cross docking)
- co-packing
- order picking
- picking
- labeling
- refrigerated storage
- returnable packaging management



**Transbud-Katowice Sp. z o. o.** is a company with tradition spanning several decades, currently providing mainly forwarding and international transport services and taking care of the technical condition of the fleet of trucks belonging to the JAS-FBG Group. Transbud-Katowice has its own internal and external truck service, operating based on obtained authorizations. The company also provides the services of district vehicle inspection stations.

**JAS-FBG Logistic GmbH** is a transport company operating in Germany.

**Power Progress Sp. z o.o., Caspol-Forwarding Sp. z o.o.** provide the JAS-FBG Group with a staff of trained and experienced drivers.



# Composition and competences of the Management Board of JAS-FBG S.A.

**Marcin Łuczyński**  
Vice-President of the  
Management Board

**Jaroslaw Domin**  
President of the  
Management Board

**Robert Zawadzki**  
Vice-President of the  
Management Board

The Company's Management Board operates based on the Code of Commercial Companies, the Company's Articles of Incorporation, and other legal regulations. The responsibility of the Management Board members for individual areas of the Company's operations is indicated in the Company's Organizational Chart, which is an element of the Integrated Management Systems Manual. The Company's Management Board manages the affairs of and represents the Company, makes decisions regarding the Company development, strategy, setting and implementation of the Company's objectives, as well as manages the Company's assets (excluding restrictions resulting from the Articles of Incorporation and generally applicable regulations) and takes all actions necessary for its proper operation. By issuing resolutions, the Management Board approves all internal procedures and documents. Members of the Company Management Board are appointed by the General Meeting of Shareholders. Members of the Management Board are directly

involved in sustainability issues and creating the sustainable development strategy of both the Company and the JAS-FBG Group. The Management Board members have been trained in the field of ESG and sustainable development, have and expand their knowledge in this area. An important element of the process of creating the ESG strategy in 2023 were regular meetings of Management Board members with the Management Board Sustainability and ESG Representative.





**The Supervisory Board of JAS-FBG S.A.** acts as a control and supervisory body, operating on the basis of the Code of Commercial Companies, the provisions of the Company's Articles of Incorporation and the regulations adopted by the General Meeting of Shareholders. The Supervisory Board approves the Company's action plans, analyzes decisions made by the Management Board and reviews the status of the Company's assets. Supervisory Board of JAS-FBG S.A. has the competence to resolve issues that have not been reserved for the General Meeting or the Management Board, in particular consents to the purchase and sale of real estate, perpetual usufruct or a share in real estate or a share in perpetual usufruct, appoints statutory auditors to audit financial statements and considers complaints about the actions of the Management Board.

Composition of the Supervisory Board of JAS-FBG S.A.:

**Ewa Szatanik-Hanczarek** – Chairwoman of the Supervisory Board

**Marian Jagiełło** – Deputy Chairman of the Supervisory Board

**Dariusz Chrzan** – Secretary of the Supervisory Board

**Ryszard Duma** – Member of the Supervisory Board

**Rafał Hanczarek** – Member of the Supervisory Board



# Values and goals

The primary goal of the Company is conducting sustainable business activities in a way that provides customers with modern, effective and top-quality logistics solutions. To achieve this, as an employer, contractor and entity influencing the social and natural environment, we are guided by:

- responsibility, mutual respect, trust and honesty in relations with all stakeholder groups
- focusing on cooperation and good communication
- understanding the needs of employees and contractors
- the principle of equal treatment and equal development opportunities for all employees
- continuous improvement of processes and expanding our expertise
- respecting and minimizing the negative impact on the natural environment
- absolute respect for all obligations assumed by the Company

These principles are described in detail in the JAS-FBG S.A. Code of Ethics approved by the Management Board.



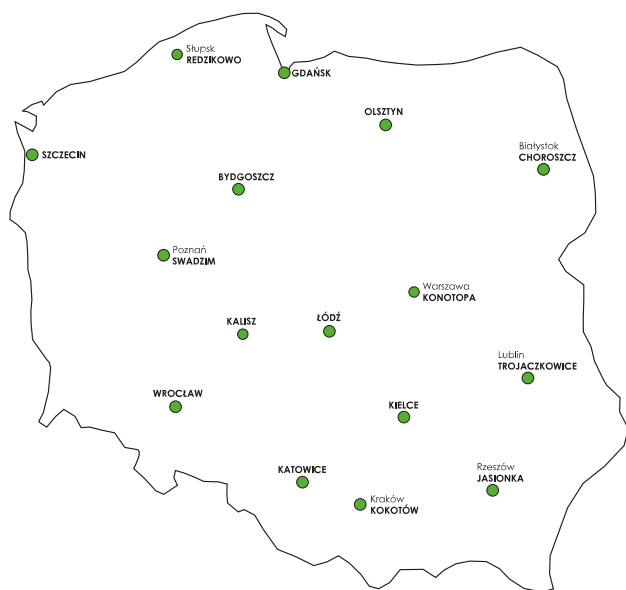


# Services and business performance



## Forwarding and domestic full truckload and groupage road transport (FTL and LTL)

Whether the load is just one, or ten or twenty pallets, we offer flexible logistics solutions tailored to the needs of the customer. We have a network of 16 domestic forwarding terminals throughout Poland, and we transport shipments between them according to strictly defined timetables. We offer door-to-door delivery of groupage shipments within 24 or 48 hours. The distribution of groupage shipments is complemented by a full truckload shipments system, which allows us to offer comprehensive cargo services all over the country.



## Forwarding and international full truckload transport (FTL)



We carry out all import and export transport orders all over Europe. We use our own high-class fleet, equipped with modern telematics solutions that allow for ongoing verification of driving technique and control of the driver's work, thus ensuring the reduction of CO<sub>2</sub> emissions by the vehicle. Our FTL international forwarding department features extremely experienced forwarders, most of whom have internationally recognized FIATA Certificates. We specialize in services for the automotive industry and are able to meet even above-average requirements in terms of on-time deliveries, flexibility in changing volumes and ongoing control of the delivery, e.g. by verifying statuses or real-time tracking of the transport service by the customer. We also transport ADR loads, bulk goods and oversized items.



### Forwarding and international groupage transport (LTL)

Our international groupage forwarding is based on a network of our own, regular transport lines to most European countries and Turkey. We guarantee the convenience of transport planning to our customers. We have our own, developed network of cross-dock warehouses, logistics platforms and customs agencies, which enable us to provide flexible solutions in the field of international groupage forwarding. Close partnerships with European logistics operators enable us to have regular connections on groupage lines throughout Europe.

Every day, our qualified team of forwarders ensures efficient transfer of shipments all over Poland and Europe. The advantage of our service is optimization and a high level of cargo consolidation, which contributes to reducing CO<sub>2</sub> emissions.

### Customs Agency



In a network of 58 branches located all over Poland, we offer, among others: full range of customs services related to the import and export of goods under all customs procedures, transit clearance based on the WPT Convention, securing payment of customs debt, representing the client in the process of legalization of certificates of origin, A.TR and EUR.1 movement certificates. Our Authorized Economic Operator (AEO) Certificate facilitates and speeds up customs clearance, and the CAW system provides customers with free online access to a complete set of customs documents. We provide CBAM reporting services, i.e. the so-called carbon border adjustment mechanism, which is a new mechanism of the European Union's climate policy.





## Logistics

We provide warehousing services tailored to the individual needs of our clients, including the design and operation of supply chains and complete sales-related service. In our a network of class A warehouses with a total area of over 70,000 m<sup>2</sup>, we also have ones with controlled temperatures and refrigerated. Our offer includes, among others: unloading and loading, storage and warehousing of goods, reporting of stock levels, palletizing goods, preparation for market, packaging and picking.



## Sea forwarding



We provide comprehensive services for full container load shipments (FCL), groupage shipments (LCL) and oversized loads all over the world. We cooperate with foreign branches and partner offices associated with the World Cargo Alliance network, which allows us to offer a door-to-door service. We collect shipments and sea containers from the sender, organize ocean freight, port services and select of the optimal transport route, including modal connections (e.g. sea transport - rail transport). We provide forwarding and customs services in Polish and European ports (Hamburg, Bremerhaven, Rotterdam, Antwerp). What we specialize in is the comprehensive foreign trade consultancy service, verification of compliance with the INCOTERMS 2020 contract delivery database and the correctness of the required commercial and transport documents, organization of customs clearance, as well as methods of securing payments.





## Air forwarding

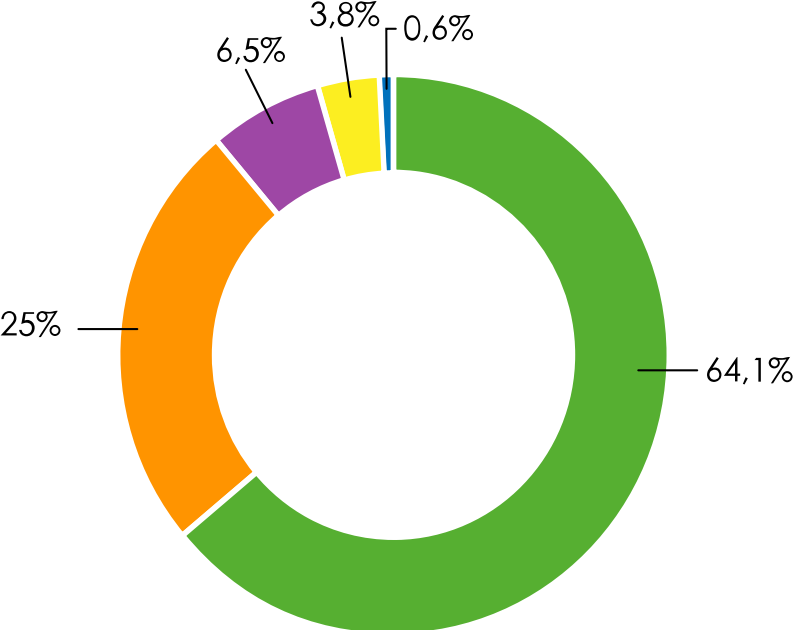
We offer comprehensive service tailored to individual needs, including direct flights to selected ports in the Americas, Asia and Africa. Thanks to cooperation with our branches and through the offices of partners associated in the WCA network, we offer full door-to-door service, and as IATA members, we can use the full offer of renowned air carriers around the world. Our network of connections covers almost the entire globe. Our air forwarders have specialist knowledge in the field of air transport of hazardous materials, confirmed by certificates of completed courses. Our service includes standard, express, DGR, controlled-temperature shipments, perishable goods, transport at the required temperature and oversized shipments. Air transport is the best solution for shipments which require quick delivery over long distances.

## Rail forwarding

As part of our offer, customers can also use rail transport - we provide domestic and international export, import and transit transport services, using various types of carriages adapted to the loads transported. The door-to-door service provided as part of intermodal FCL and LCL transport (including import and export from China, South Korea and Turkey) includes comprehensive organization of the supply chain, including: customs clearance, rail transport, reloading and delivery goods to the customer by the selected type of transport. In addition, we offer storage of bulk goods at selected transshipment terminals and storage of goods at transshipment terminals. Rail transport of goods is the transport with the lowest CO<sub>2</sub> emissions.



# Business performance



- Forwarding and road transport (domestic and international)
- Logistic
- Customs Agency
- Forwarding and non-vehicle transport (sea, rail, air)
- Other activities



# Quality management systems

Ensuring the highest quality of services provided and responsibility towards the natural environment are important pillars of the company strategy. All processes in the Company have been described in the framework of integrated management systems and policies. For our company, this is not only a commitment, but also a motivation to achieve quality and environmental goals, meet all legal requirements and strive for continuous improvement. Internal policies and procedures are communicated, implemented and followed at all levels of the Company.

The implemented norms and standards refer to quality both in general and strategic terms, as well as in specific dimensions, important from the point of view of the industry in which we operate, i.e. food safety, environmental standards and security in the supply chain.

The **ISO 9001** system is our basic tool, allowing for ongoing monitoring and improvement of all processes in the Company. The certification coverage of this system in JAS-FBG S.A. is 98.23%.

**ISO 14001** confirms the involvement of JAS-FBG S.A. in activities aimed at minimizing the Company's negative impact on the natural environment. As part of this standard, we identify and supervise such impact factors as greenhouse gas emissions, consumption of water, natural gas and other natural resources, electricity consumption and waste management. The certification coverage of this system in JAS-FBG S.A. is 98.23%.

Since food safety in logistics processes is our priority, we implemented and we maintain **ISO 22000** standard. This standard is based on the international HACCP food production chain safety system and makes us a trusted partner in the transport and storage of food products, including packaging intended for contact with food.

We also have the **ISO 28000** certificate in the field of domestic and international forwarding and road transport. As part of this system, we systematically improve our supply chain security processes. We identify areas for improvement, set and achieve qualitative and quantitative goals. In the 2022/2023 audit year, 8 goals were set in the area of transport and warehouse infrastructure,

timeliness and security of the supply chain as well as IT. 7 goals were 100% achieved, 1 goal was achieved partially.



Additionally, the Company implemented and maintains:

**IFS Logistics** International food standard . The standard has also been implemented in our Hungarian branch JAS-FBG kft (implementation in 2017).

**GMP+** standard confirming compliance with safety standards during the transport of feed and grain by rail.

In the area of customs agency services, we have an Authorized Economic Operator Certificate in relation to **AEO** customs under simplified procedure.

Number of completed internal audits of quality management systems in 2023: **22**.

Number of internal audits in the Customs Agency Department: **57**. Audits in the customs area are carried out by the Internal Control Department.

During audits, areas that require adjustment or opportunities for further improvement are indicated, and employees responsible for the audited area determine corrective actions, and the risk associated with a given area is also estimated. Moreover, the Company



has been setting and monitoring KPIs regarding complaints and analyzing the main causes of complaints for many years. This ensures consistently high quality of services and customer satisfaction.

Findings from internal and external audits are submitted to the Management Board.

In 2023, external inspections and audits were carried out in the Company:

- 7 external audits by our clients
- 5 inspections by public administration institutions, none of these inspections reported any irregularities
- 28 audits of certification bodies

In our branch in Hungary, 1 internal audit and 1 external audit by the certification body were carried out in 2023.

**The scope of JAS-FBG SA and JAS-FBG kft branches Certification in 2023.**

ISO 9001	98.23%
ISO 14001	98.23%
ISO 22000	3.54%
ISO 28000	7.89%
IFS LOGISTICS	5.26%
GMP+ (TRANSPORT)	1.77%

**External audits of certification bodies at JAS-FBG S.A. in 2023.**

ISO 9001	6
ISO 14001	6
ISO 22000	8
ISO 28000	1
IFS LOGISTICS	6
GMP+ (TRANSPORT)	1

*When calculating the scope of certification, all branches of JAS-FBG S.A. and JAS-FBG kft were taken into account, including customs agency branches that are excluded from the transport process or processes related to food and food products.*



# Stakeholders

The statement that no man is an island, is also a perfect description of business reality. Companies pursue their goals in a specific environment typical of a given industry. People, enterprises and business environment institutions operate and constantly influence one another. Therefore, good communication, understanding the needs and managing relationships with all stakeholder groups are particularly important. In JAS-FBG S.A., these are employees, clients, service providers, business environment institutions, industry organizations and local communities.

## Employees

Are key stakeholders who influence the company's position. All companies in the JAS-FBG Group assure that the working conditions of their employees are safe, in accordance with the applicable law. We strive to ensure that the working environment is conducive to the well-being and development of employees, and that they have access to benefits tailored to their expectations and needs. We have implemented many



tools that ensure good communication with employees:

- Intranet, which is a knowledge base and a place for publishing company news and internal procedures
- internal channel for reporting mobbing, violations of law and internal procedures, AML/CFT violations, reporting channel for proposals of changes to ISO procedures, channels for process reporting to improve operation
- e-learning training module
- legal newsletter, company bulletin, surveys
- advanced workflow system
- internal and external training

## Customers

The key aspect of communication with customers is recognizing their needs and providing the service that is aligned with their expectations. We conduct an annual customer satisfaction survey, the results of which are analyzed and presented to the management board.

In 2023, 163 companies participated in the study. We provide our clients with the integration of IT systems for efficient data exchange and ongoing communication, as well as the ability to use the extranet (Customs Agency clients) and the Przesyłka platform (domestic forwarding and transport). We are currently working on implementing an electronic complaint reporting system. Customers can submit their comments and complaints to the e-mail address: reklamacjetsl@jasfbg.pl

## Service providers

In this group of stakeholders, subcontractors of transport and storage services play a special role in the Company's operations. Cooperation with reliable suppliers allows the Company to provide competitive and high quality services. Our relationships with subcontractors are based on mutual trust and mutual benefits. This allows for long-term cooperation that is satisfactory to both parties. Product directors and department managers in individual regions are responsible for ongoing contacts with subcontractors of transport services. We offer favorable payment terms to the Company suppliers - the repayment period for liabilities in 2023 was 32 days on average. In accordance with the ISO Procurement procedure, all service providers are evaluated

at least once a year, while carriers are evaluated at least twice a year. The evaluation criteria include, among others, environmental issues.

## Business environment institutions

The most important business environment institutions for the Company are banks and insurance companies, public administration bodies and industry organizations. Meetings of the management board and the financial department's management staff with bank representatives are held periodically. The Systems and Complaints Management Department is responsible for relations with insurance companies. A very important area of the Company activity are relations with industry organizations of which the Company is a member. This allows us not only deepen our expertise, but also to have a real impact on the development of the TSL industry in Poland and Europe. The Company Management Board is directly involved in these activities.



## Local communities

Our ambition is for JAS-FBG S.A. to have only a positive impact on the local communities in the areas where the Company operates. For many years, we have been undertaking activities aimed at vocational education of young generations, both at secondary and higher levels. We establish cooperation with many secondary schools and universities, helping - through the implementation of professional practices and internships or workshops as well as lectures - in education related to transport, forwarding and logistics and to the customs area. We are often invited by these institutions to participate in educational events. The HR Department is responsible for ongoing cooperation with schools and universities. We approach the needs of many social groups with empathy, which is why we have developed and we implement a procedure for considering applications for support from third parties.

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# Corporate governance

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# Key policies and procedures

JAS-FBG S.A. is characterized by a transparent organizational structure that allows for efficient and effective management of the company. The structure and allocation of responsibilities and competences in the scope of tasks performed by individual departments are presented in the Organizational Chart, which is a part of the Integrated Management Systems Manual. This chart is updated on an ongoing basis and published on the company Intranet. The Company has a number of internal procedures and policies in place to ensure transparency and legal compliance of all activities carried out. Procedures and policies are published and available to every employee or stakeholder to whom they apply (company Intranet or website).

## The most important procedures and policies in the Company include:

- Quality, environment, supply chain safety and food safety policy
- Procedures for concluding contracts, providing, monitoring and improving forwarding and customs agency services (ISO)
- Procedures and instructions of the certified IFS Logistics International Food Standard
- Complaints procedure (ISO)
- Purchasing Procedure (ISO)
- Control of non-conforming products, emergency preparedness and response procedure (ISO)
- Food products handling procedure (ISO)
- Environmental aspects procedure (ISO)
- Storage and protection of products procedure (ISO)
- Training procedure (ISO)
- Documentation and data control procedure (ISO)
- Internal Control System Manual
- Internal sanction procedure (from February 2024 also in force in Transbud-Katowice Sp.z o. o.)
- Code of Ethics
- Personal data protection policy
- Information technology systems security policy
- Internal anti-mobbing policy
- AML/CFT procedure for counteracting money laundering and terrorist financing, together with an internal procedure for anonymously reporting violations of regulations in the field of counteracting money laundering and terrorist financing

- Compliance management procedures
- The procedure for recruiting and selecting employees, concluding and amending employment contracts and organizing apprenticeships and internships
- Work Regulations and Remuneration Regulations



## KYC policy

In 2023, our Company, as a leading Polish logistics operator with global operations, implemented: the Internal Sanctions Procedure. It specifies in particular the activities and actions taken to limit the sanction risk, the principles of recognizing and assessing the sanction risk of contractors, the measures used to properly manage this risk and the principles of establishing, maintaining and terminating business relations with entities that have been subject to sanctions. By applying the procedure, we exclude the possibility of establishing commercial contacts with entities using unfair competition and ensure that our activities fully ethical. The procedure applies to all employees of the Company, in particular employees responsible for establishing and maintaining business contacts with contractors.

The internal sanction procedure was also implemented in Transbud-Katowice Sp. z o. o., belonging to the JAS-FBG Group.



### **The AML/CFT procedure on counteracting money laundering and terrorism financing**

is operated by JAS-FBG S.A. and serves to fulfill the obligations arising from legal regulations. It aims to counteract money laundering in the environment of the company and its contractors. The AML/CFT procedure defines a number of operating principles specified in the provisions of the AML Act, which are used to prevent, detect and combat the introduction of assets from illegal or undisclosed sources into legal financial circulation and counteracting the financing of terrorist crimes. The Company, among others, identifies and assesses the risk of money laundering and terrorism financing related to the conducted business, as well as recognizes the risk associated with economic relations or an occasional transaction, assesses the level of identified risk and applies appropriate financial security measures. Our employees regularly participate in AML/CFT training. We also implemented a procedure and channels for reporting of AML violations, ensuring anonymity and fully reflecting the requirements of applicable regulations.

**AML/CFT procedures and the sanction procedure create a coherent KYC Policy.**

In 2023, 785 of JAS-FBG S.A. employees completed internal "Know Your Customer" and the sanction procedure training .





## Personal data protection and information security

We consider the protection of personal data of our employees, contractors and final recipients throughout the supply chain to be extremely important. In order to ensure the efficiency and effectiveness of personal data protection and maintain a continuously high level of security in this respect, in 2023, the Company established: **the Personal Data Protection Management System** (which replaced the previously applicable Personal Data Processing Security Policy). The principal documents of this system, regulating not only the principles of personal data processing, but also the principles of secure information management, include: **Personal data protection policy and Information technology systems security policy**.

To ensure greater and more effective control over access to personal data, the **Procedure for granting and revoking authorizations to process personal data has also been implemented**. In addition to increasing the level of access control, this procedure improves and accelerates the flow of information between all entities involved in the authorization process. Moreover, in order to identify and organize the processes in which personal data are processed in the Company, the **Register**

**of personal data processing activities** was updated. The update covered the entire Company, the next one is planned in the 4th quarter of 2024.



## Ethics and compliance

We believe that ethical actions are the most important guarantee of success in all business ventures. In difficult and rapidly changing micro and macroeconomic conditions, ethics allows building a lasting, trust-based bond between the company and its stakeholders.

The logistics process, of which JAS-FBG S.A. and the Group companies are an important element, is associated with a number of dependencies between many parties - suppliers of goods, manufacturers, distributors as well as final recipients and public administration institutions in the case of customs services. Finally, the natural environment is also a part of this process. The key principles of conduct and values that should guide the Company's employees are included in **the Code of Ethics** of JAS-FBG S.A. This document can be read by every employee and is available in the company Intranet.

The Company operates a **compliance management system** whose aim is to minimize the risk related to violations of national and international law and internal procedures. The system covers all processes taking place in the Company, defines authorizations and responsibilities, and defines key concepts such as: **organizational**

**governance, due diligence, corruption and bribery, or conflict of interest.** Changes in legal regulations and internal procedures are communicated to employees via the company Intranet, internal and external training. The Company also monitors legal changes on an ongoing basis in the form of a monthly newsletter, aimed at ensuring compliance with the applicable regulations. Company employees report irregularities to the indicated email address at [etyka@jasfbg.pl](mailto:etyka@jasfbg.pl), which is operated by an employee of the Legal Department designated by the management board, responsible for processing reports.

The Company has had an **Anti-mobbing policy** in place for many years. In 2023, this document was updated. We treat all reported cases of improper treatment of employees extremely seriously. In the reporting year, we received one report regarding mobbing activities. In response to this report, a committee was appointed which, in accordance with the procedure contained in the Policy, investigated all aspects of the incident. The work of the committee was concluded with a report. No mobbing was found to have occurred.

# Corruption

Corruption is a constant and serious threat to the business environment, regardless of the industry and business profile of the company. This is confirmed by the opinions of our employees and clients, according to whom **counteracting corruption** is one of the three most important issues in the area of corporate governance of the Company and the JAS-FBG Group (along with broadly understood business ethics and standards of cooperation with subcontractors). The company takes a number of actions aimed at preventing this phenomenon from occurring. **The anti-corruption policy** is an element of the Company's compliance management system.

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At JAS-FBG S.A. and the Group companies, we do not accept any forms of corruption activities, i.e.

- providing, promises of providing a material benefit in the form of payment or in another form in order to achieve a business advantage or, in the case of a public administration institution, in order to influence the course of a procedure
- accepting a material benefit or the promise of such a benefit in the form of payment or other form from third parties if there is a suspicion that they expect certain business benefits in return

All payments made on behalf of the Company must be confirmed by an appropriate financial and accounting document.

**In 2023, no cases of corruption were detected.**





## Whistleblowers

In 2023, the company implemented a **procedure for reporting violations and for whistleblower protection** in the area of money laundering and counteracting terrorism (due to the importance of this area in view of the company's activities as an obligated institution - within the meaning of the provisions of the Act on counteracting money laundering and terrorism financing - in connection with the bookkeeping services activities). Work on implementing the procedure for anonymously reporting violations in the Company is ongoing. The Company - in connection with the adoption of the Act of June 14, 2024 on the protection of whistleblowers - will introduce a procedure of protection to the extent consistent with the provisions of this Act (i.e. a wider scope than the implemented AML regulations), no later than after 3 months from the date of entry into force of the Whistleblower Protection Act (pursuant to Article 64 of this Act).





# Risk management and ESG risks

Risk management is extremely important from the point of view of ensuring the continuity of all processes carried out by JAS-FBG S.A. Due to the integration of the standard requirements regarding quality, environmental protection, supply chain security and food safety, the Company applies process risk management. Threats and opportunities are identified, allowing to avoid risks or improvement and improve each isolated process.

## Risk is assessed in the following processes:

- management processes (strategic management, human resources management)
- core processes (operational processes related to the services provided)
- supporting processes (customer service, purchasing, monitoring and improvement, environmental aspects, documentation and procedures, working environment and failures)
- external (outsourced) processes

The areas covered by the risk assessment process include a number of ESG issues. They concern the Company's strategy and human resources, include the analysis of

factors affecting the natural environment, relationships with customers and service providers and compliance with applicable laws.

Since we want to emphasize the role of sustainable development in operating a modern business and the requirements for non-financial reporting, we decided to isolate ESG risks and assess them separately. The process of assessing ESG risks in the JAS-FBG Group is currently being implemented.



# Sustainable development strategy

People, care for the natural environment and respect for the legal order and ethics in business relations have been the pillars of the activities of the JAS-FBG Group companies since the beginning of their existence.

By implementing and maintaining certification of quality systems, JAS-FBG S.A. has been confirming its commitment to achieving company management, operational and environmental goals for many years. These issues, included in the framework of new legal regulations resulting from, among others, the CSRD directive on sustainability reporting, have gained particular importance in 2023. It became necessary to verify the business strategy and take into account many new problems related to the impact on the natural environment, CO<sub>2</sub> emissions and climate change, stakeholder involvement, the value chain of which we are a part, and communication with our contractors.

In 2023, we started working on developing the sustainable development strategy for the JAS-FBG Group. We want the directions of our actions and goals included in it to be ambitious, but achievable at the same time. This is a great responsibility and challenge which we hope to be able to meet. We believe that the sustainable development strategy we are developing will be the right response to both the business needs and goals of the JAS-FBG Group, as well as of our business environment, the natural environment and for future generations.



An essential and principal element in the preparation and implementation of any strategy is the appropriate level of knowledge and commitment of the management staff and all employees. In 2023, we carried out a number of activities aimed at building the awareness of sustainability in business among all employees.

In December 2023, e-learning training was launched, devoted to all sustainable development issues from the perspective of the TSL industry. By the end of 2023, 195 employees of the JAS-FBG Group took part in the training (at the time of publication of this report, this number is several times higher). The purpose of the training is not only to provide employees with basic knowledge, but also to get them interested in this topic and inspire them to discuss and initiate activities in the area of ESG. Each employee has the opportunity to take part in a sustainable development survey and to submit their comments on the issues discussed. The training is carried out on an ongoing basis, and for new employees it is a part of the onboarding process.

In addition to training which broadly discuss ESG issues, our employees also participated in specialized trainings **decarbonization and carbon footprint**. This topic is parti-

cularly important in the TSL industry, due to the high share of road transport in European and global CO<sub>2</sub> emissions.

Meetings of the team dealing with decarbonization issues and carbon footprint calculations, as well as management board meetings devoted to ESG, were held regularly. The result of these meetings was, among others: the CDP climate assessment, which we wrote about in more detail in the section of the report devoted to environmental issues.

### **Ecovadis**

In 2023 we achieved a rating of 44/100. In the areas of Environment and Labor & Human Rights we received a score of 50/100.

### **CDP**

In 2023, we made disclosures within the Carbon Disclosure Project for the first time. We received a D grade.

# Important 2023 topics

In the reporting year, we carried out a pilot analysis of topics important in the context of the activities conducted by JAS-FBG S.A. Due to the similar business profile of the companies within the Group (road freight forwarding and transport), the examined issues will probably be consistent with the topics important throughout the Group, however, the double materiality analysis for the Group will be carried out in 2024. To verify the importance of individual sustainability topics for JAS-FBG S.A., we carried out the following activities:

- preliminary selection of relevant topics based on the analysis of ESRS, GRI standards, industry benchmark, also taking into account the climate areas of the CDP 2023 questionnaire
- survey among employees of JAS-FBG S.A. and selected Group companies\*
- survey among JAS-FBG S.A. clients\*\*
- analysis of results and selection of the important topics

Both employees and clients consider issues broadly related to working conditions and business ethics to be the

most important issues in our business activities. The issues related to the natural environment turned out to be less important in the opinion of both groups, but due to the specific nature of our activities, the transport and storage of dangerous goods and CO<sub>2</sub> emissions were of great importance to the respondents. The results of our survey indicate a great educational need in the area of environmental and climate threats and the impact of business activities on the unfavorable changes our planet is experiencing. Unfortunately, for many participants of economic life, these issues are still new or less important.

The survey results were also used to prepare an analysis of ESG risks and opportunities and the significance of the financial impact of individual ESG factors. The risk and opportunity survey was conducted among the management staff in the first quarter of 2024.

\*Employees of Group companies, with the exception of JAS-FBG kft, can participate in the anonymous survey using the company's Intranet system. The survey covers important topics and the sustainable development goals (SDG), and also allows the participants to express themselves freely. As part of the training, it is carried out continuously, and the survey results are analyzed on an ongoing basis. The survey is not mandatory. The information contained in the report concern data collected in 2023.

\*\*The question was asked in the Customer Satisfaction Survey, which was conducted in autumn 2023.



# The most important problems of sustainable development in the activities of JAS-FBG S.A.:

**E1** Ensuring procedures for transport and storage of dangerous goods

**E2** Reduction of CO<sub>2</sub> emissions

**E3** Managing electricity consumption and reducing energy consumption

**E4** Using renewable energy sources

**E5** Using biofuels in road transport

**S1** Occupational health and safety

**S2** Working conditions of drivers

**S3** Relationships with our own employees

**S4** Work-life balance

**S5** Training and professional development of employees

**S6** Ensuring diversity and equal opportunities for employees

**S7** Employee involvement in social and ecological activities

**S8** Actions for the benefit of local communities

**G1** Human rights

**G2** Standards of cooperation with service providers

**G3** Counteracting corruption

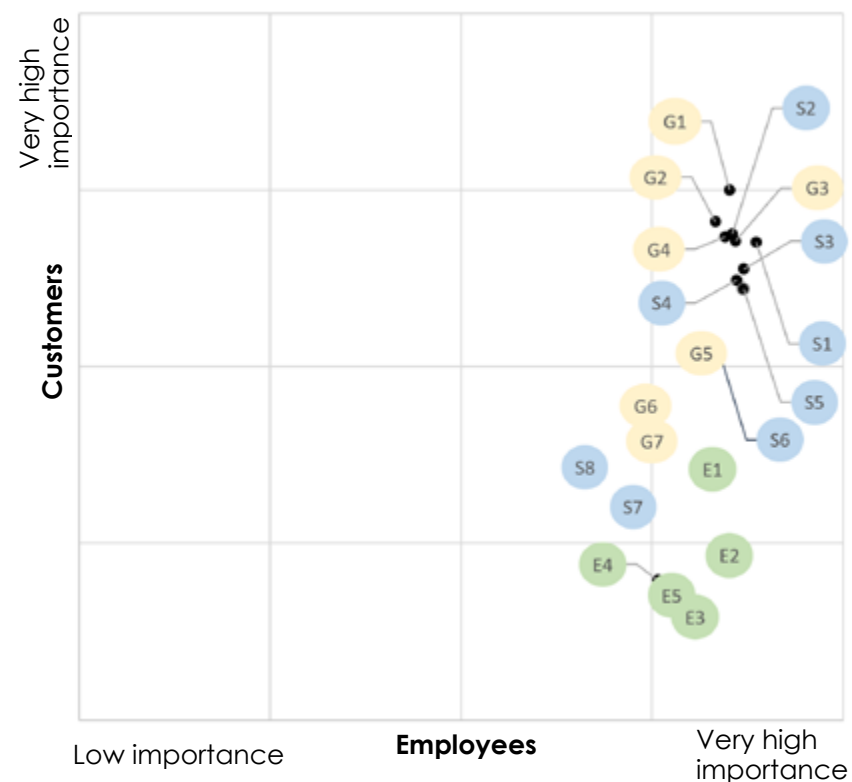
**G4** Ethical business practices

**G5** Risk management and company resilience to crisis situations

**G6** Submitting to external audits and assessments

**G7** Publishing company policies and procedures

**Important 2023 ESG topics**



# Sustainable Development Goals (SDGs)

Each Group employee could comment on our business activities in the context of the sustainable development goals of the 2030 Agenda\*. We collected employee opinions and, after a discussion by the management board, we selected 7 sustainable development goals to which the activities of JAS-FBG S.A. and the entire Group contribute or may contribute in the future. These are (in order of importance according to employees and the management board):

\*Employees of Group companies, with the exception of JAS-FBG kft, can participate in the anonymous survey using the company's Intranet system. The survey covers important topics and the sustainable development goals (SDG), and also allows the participants to express themselves freely. The survey is carried out continuously, as a part of the training, and the survey results are analyzed on an ongoing basis. The information in the report refer to the data collected in 2023, but our observations show that the trend in selecting specific goals does not change over time.

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## GOAL 8 - ECONOMIC GROWTH AND DECENT WORK

we promote economic growth only if based on good and sustainable treatment of all employees and contractors. We create stable jobs that support the professional development of women and men. We develop our relationships with subcontractors based on mutual respect, trust and only ethical business practices.

### Tasks:

**8.2** Achieve higher levels of economic performance through diversification, technological modernization and innovation, as well as by focusing on high added value sectors and high labor intensity.

**8.3** Promote development policies supporting production activities, the creation of decent jobs, entrepreneurship, creativity and innovation, and encourage the formalization and development of micro, small and medium-sized enterprises, including through access to financial services.

**8.5.** By 2030, ensure full and productive employment and decent work for all women and men, including young people and people with disabilities; ensure equal remuneration for work of equal value.



## GOAL 5 - GENDER EQUALITY

in JAS-FBG S.A. there is a balance in the employment of women and men, while in the JAS-FBG Group, due to the nature of the business, there is a predominance of men over women. Our goal is to take actions to promote the employment of women in all positions and the employment of women in managerial positions, especially at higher levels. We want to pay particular attention to the issue of remuneration of women and men.

### Tasks:

**5.5** Ensure women's full and effective participation and equal opportunities in taking leadership roles at all decision-making levels in political, economic and public life.



## GOAL 4 - GOOD QUALITY OF EDUCATION

as an employer, we invest in employee training and development. Knowledge, competences and skills guarantee success of every company. As a company employing a wide range of TSL experts, we are strongly involved in the professional education of young people and students. We will develop this activity.

### Tasks:

**4.4** By 2030, significantly increase the number of young people and adults who have the appropriate skills, including technical and vocational skills, required to obtain employment, find decent work and develop entrepreneurship.

.....







### GOAL 3 - GOOD HEALTH AND QUALITY OF LIFE

JAS-FBG S.A. and the Group companies ensure safe and healthy working conditions for all employees. We conduct preventive campaigns devoted to a healthy lifestyle and organize first aid training for wide groups of employees. We provide private medical care completely free of charge, and we plan to extend this care to employees of other companies in the Group. We train our drivers in safe and ecological driving, which contributes to increased road safety and reduced CO<sub>2</sub> emissions during transport. We financially support institutions that promote and protect health.

#### Tasks:

**3.4** By 2030, reduce premature mortality from non-communicable diseases by 1/3 through prevention and treatment, as well as promoting mental health and well-being.

**3.6** By 2030, reduce by half all road accident-related injuries and deaths worldwide.

**3.9** By 2030, significantly reduce the number of deaths and diseases caused by hazardous chemicals and air, water and soil pollution.



### GOAL 13 - CLIMATE ACTIVITIES

road transport of goods is responsible for a significant part of CO<sub>2</sub> emissions in Europe and the world. JAS-FBG S.A. and the Group companies carrying out road transport take actions to reduce harmful emissions. In 2023, our own fleet consisted in 99.7% of tractor units meeting the EURO 6 standard. Investments in rolling stock contribute to reducing emissions. In addition, we test modern solutions such as electric truck tractors or HVO fuel. We submitted ourselves to the CDP assessment, which undoubtedly brought us closer to setting decarbonization goals in the near future. In addition to implementing solutions aimed at reducing our carbon footprint, we also plan to systematically educate our employees in this area.

#### Tasks:

**13.2** Integrate actions to combat climate change into national policies, strategies and plans.

**13.3** Increase the level of education, awareness and human and institutional potential in mitigating climate change, adapting to it, and limiting the effects of climate change.



## GOAL 9 - INNOVATION, INDUSTRY, INFRASTRUCTURE

Achieving decarbonization goals is not possible without an innovative, modern approach to business and searching for new, better technological solutions. JAS-FBG S.A. will take such actions.

### Tasks:

**9.4** By 2030, upgrade infrastructure and modernize industry to ensure its sustainable development, while increasing the efficiency of resource use and the employment of clean and environmentally friendly production technologies and processes.



## GOAL 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION

JAS-FBG S.A. will publish sustainable development reports containing reliable information regarding its activities and the activities of the JAS-FBG Group companies. In addition, we will strive to reduce waste through prevention, reduction and recycling. We are a part of the food supply chain, so we constantly take steps to reduce losses in this area by increasing the quality of logistics services.

### Tasks:

**12.6** Encourage companies, especially the large and international ones, to express their sustainable development practices and include information about them in their regular reports.





## Social impact

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# Employment structure and diversity

JAS-FBG S.A. for over 33 years has been made up of people who live and work even in the most remote corners of Poland. We believe that the resulting socio-cultural diversity, combined with strong integration of the branches that cooperate on a daily basis, is our company's advantage. We create a very diverse and inclusive team that can draw from each other's experiences. The need for continuous development and the desire to improve makes us open to the energy and ideas of new employees, for whom - we believe - we are a good place to work.

At the end of 2023, our Company consisted of **1,216** employees working under employment contracts. Additionally, a contract of mandate was concluded with 24 people, and a contract for a paid graduate internship with 12 people, as a part of the Paid Graduate Internship

Program called **Jasne, że JAS!**

We had **1,193** full-time employees, who constituted 98.11% of our personnel. The vast majority of employees, as many as 70.81%, were employed for an indefinite period, while 29.19% were employed for a fixed period. Detailed information on the employment structure in JAS-FBG S.A. and the JAS-FBG Group are presented in the table below.

## Employment structure in the JAS-FBG Group under an employment contract in the number of people

	JAS-FBG S.A.			JAS-FBG GROUP		
	Total	Women	Men	Total	Women	Men
	1216	655	561	1679	696	983
Full-time	1193	643	550	1633	677	956
Part time	23	12	11	46	19	27
Contract for an indefinite period	861	487	374	1172	521	651
Contract for a definite period	355	168	187	507	175	332

**Neither JAS-FBG S.A. nor any company in the JAS-FBG Group employs children. The age of a job candidate is verified each time before employment, based on the completed Personal questionnaire for a person applying for employment.**

## Employment structure in JAS-FBG SA and the JAS-FBG Group by location

	JAS-FBG S.A.			JAS-FBG GROUP		
	Total	Women	Men	Total	Women	Men
Dolnośląskie	56	23	33	56	23	33
Kujawsko-Pomorskie	32	18	14	32	18	14
Lubelskie	92	60	32	92	60	32
Lubusz Province	7	6	1	7	6	1
Łódzkie	41	16	25	41	16	25
Małopolskie	40	19	21	40	19	21
Mazowieckie	74	29	45	74	29	45
Podkarpackie	70	42	28	72	44	28
Podlaskie	41	24	17	41	24	17
Pomorskie	66	39	27	67	40	27
Śląskie	557	311	246	999	336	663
Świętokrzyskie	27	11	16	27	11	16
Warmińsko-Mazurskie	26	15	11	26	15	11
Wielkopolskie	65	29	36	65	29	36
Zachodniopomorskie	22	13	9	22	13	9
Hungary	0	0	0	16	13	3
Germany	0	0	0	2	0	2

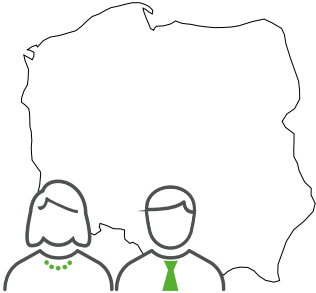
At the end of 2023, we did not have any employees in the Opolskie province.

At JAS-FBG kft, a company of the JAS-FBG Group operating in Hungary, we had **16** employees, including 13 women. 15 people were employed full time. The same number of people were employed for an indefinite period, which is 93.75%.



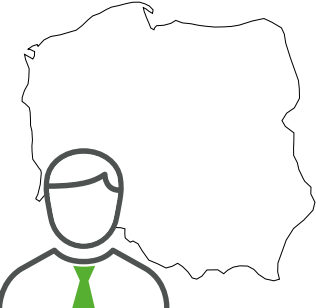
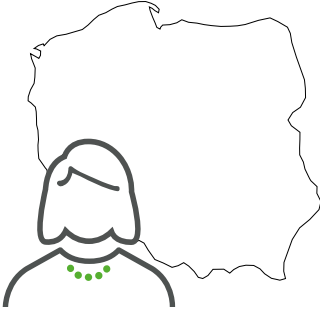
# Gender

At the end of 2023 JAS-FBG S.A. employed 655 women and 561 men.



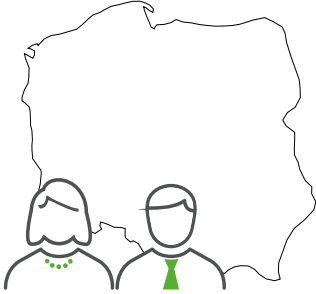
**1216**  
of all  
employees

**655**  
53.9% of all  
employees  
are women



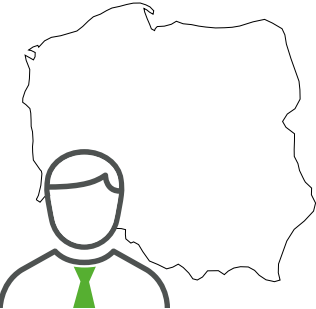
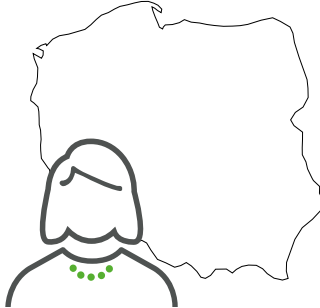
**561**  
46.1% of all  
employees  
are men

Due to the profile of our business, which is closely related to road transport, and the fact that a significant part of the employees in the JAS-FBG Group are drivers, the employment structure by gender **in the entire JAS-FBG Group is as follows:**



**1679**  
of all  
employees

**696**  
41.5% of all  
employees  
are women



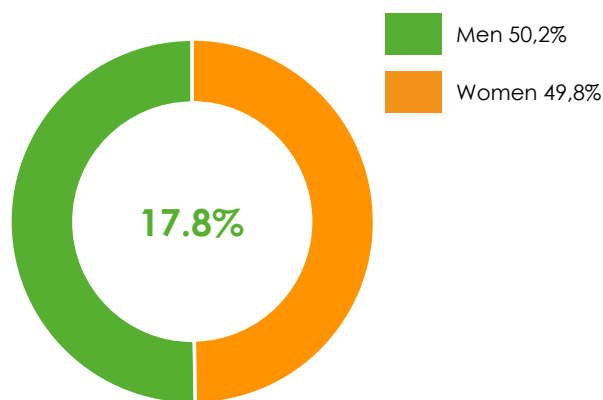
**983**  
58.5% of all  
employees  
are men



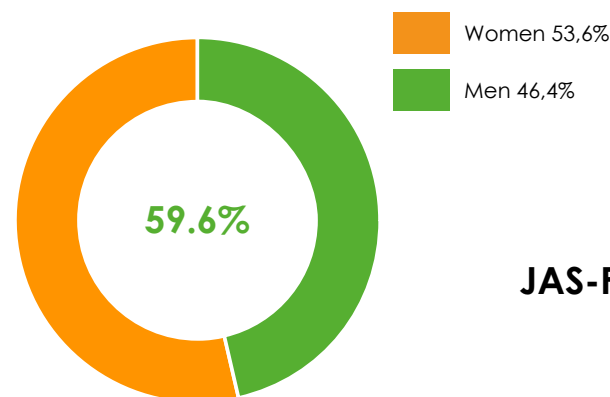
# Age

The age structure at JAS-FBG S.A. perfectly illustrates our diversity and ensures continuous exchange of experiences. We employ a significant group of people both under 30 and over 50. The youngest employees constitute 17.8%. Employees between 30 and 50 years of age are the largest group, accounting for as many as 59.6% of all employees. Employees over 50 constitute 22.5% of our entire personnel. Such diversity provides our company with stability and confidence that we have all the competences to provide the highest quality services.

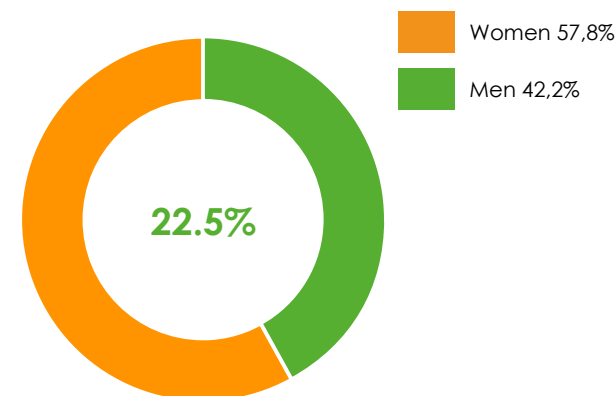
**JAS-FBG S.A. employees aged under 30**



**JAS-FBG S.A. employees aged between 30 and 50**



**JAS-FBG S.A. employees aged over 50**



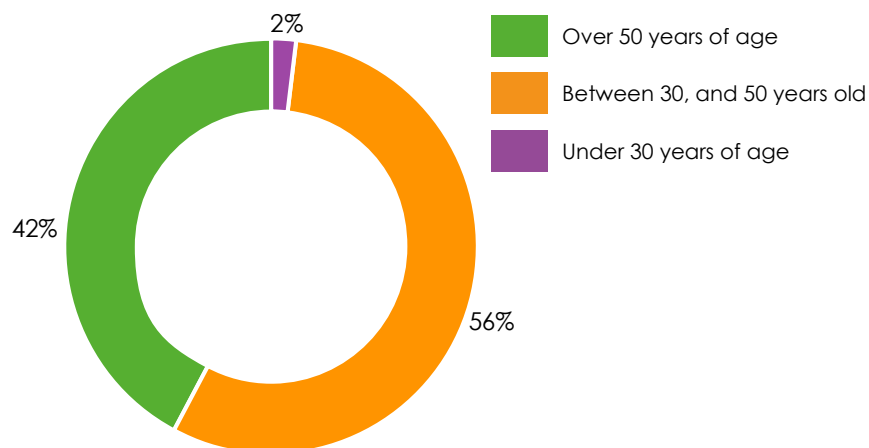
**Age structure in JAS-FBG S.A. and the JAS-FBG Group**

	JAS-FBG S.A.			JAS-FBG GROUP		
	Total	Women	Men	Total	Women	Men
<30	217	108	109	249	115	134
30-50	724	388	336	967	414	553
>50	275	159	116	463	167	296

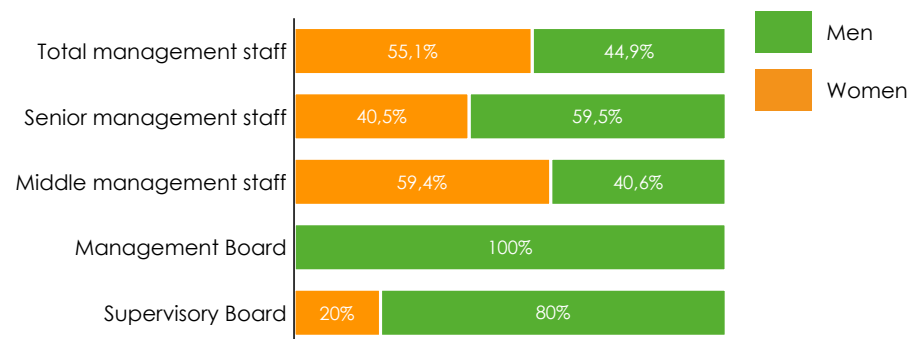
# Managerial staff

The managerial staff at JAS-FBG S.A. are mainly women. There are 113 of them in middle and senior management positions, which constitutes 55.1% of the total managerial staff. The number of women in managerial positions has increased compared to 2022, when the total number of women in managerial positions was 52.9%. We are aware that men predominate in top positions, which is why our Company is highly interested in further promoting the competences and skills of all women in taking up higher managerial positions.

## Age structure of the managerial staff in JAS-FBG S.A.



## Managerial staff at JAS-FBG S.A. by gender



Senior management staff - department directors and their deputies, regional directors, management board representatives; middle management staff - department and branch managers and their deputies.

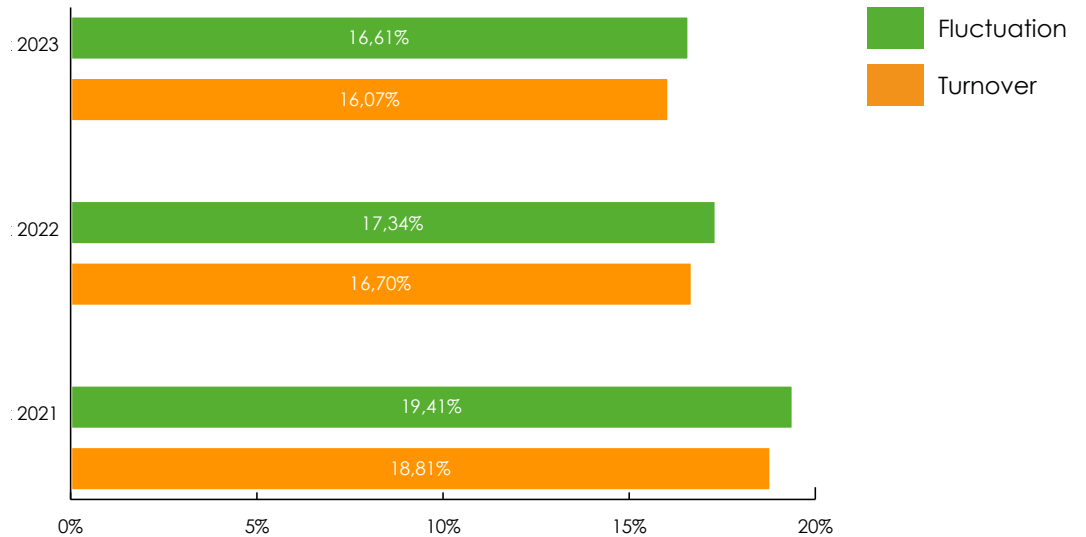
It is worth emphasizing that both our employees and managerial staff are recruited from local communities. More than 48% of senior management staff are residents of the counties, cities and communes in which JAS-FBG S.A. operates. A team of regional directors handles the operational management of the regions they come from and whose specific characteristics they know well.

# Working conditions

We want our employees to feel good in our company and job candidates to willingly choose JAS-FBG S.A. as a potential employer. Our goal is to promote equal treatment and equal opportunities for all employees and job candidates and to counteract all forms of discrimination. For over a dozen years, recruitment processes and those related to promotion and changes in employment conditions have been carried out in accordance with internal procedures. Processes in this area are computerized, which ensures their transparency and compliance with procedures at all times.

We strive to ensure that the working environment at JAS-FBG S.A. and the JAS-FBG Group is friendly and motivating for each employee. Data on employee departures and average length of service indicate positive trends. Both the turnover and fluctuation rates decreased in 2023 compared to 2022.

## Turnover and fluctuation in JAS-FBG S.A.



$Turnover = [number\ of\ layoffs / average\ number\ of\ employees] * 100$

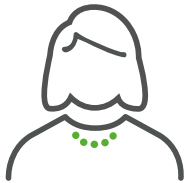
$Fluctuation = [((number\ of\ admissions + number\ of\ departures) / 2) / average\ number\ of\ employees] * 100$

**The average length of service at JAS-FBG S.A. at the end of 2023 is 8.7 years.**

The average length of service in our company is systematically increasing. We believe that this is the result of efforts to provide all employees with the most satisfying, motivating and sustainable place to work and develop.



# Parental leaves at JAS-FBG S.A.



maternity leave

**24** women



parental leave

**28** women  
**1** man



parental leave

**8** women



paternity leave

**22** men

Many of the Company employees use remote or hybrid work system. This work is carried out in accordance with the internal regulations. In 2023, 184 employees took advantage of this opportunity - 106 women and 78 men. These employees worked remotely for a total of 100,496 hours.



## Drivers

Driver is one of the key positions in the supply chain and in the JAS-FBG Group, which is why we strive to ensure the working conditions of this professional group are as good as possible. We endeavor to provide our drivers with work tools that will make their work both safe and more comfortable. These are mainly:

- modern fleet of our own vehicles ensuring the highest comfort of work, fully covered by service contracts, which allows for efficient and quick removal of any failures that could occur during the transport process
- constant and ongoing monitoring of tires in all vehicles, allowing for increased driving efficiency and avoiding possible damage during transport
- all vehicles are equipped with parking air conditioning, which significantly improves the comfort of rest breaks
- all vehicles equipped with the latest devices and systems improving transport safety
- a modern telematics system that allows for constant supervision of the transport process and improvement of economics related by the reduction of the so-called empty runs
- The JAS-FBG Group provides a continuous training process in the field of ecodriving and improvement

of driving techniques, which contributes to reducing fuel consumption and emissions

- the multi-branch structure of the JAS-FBG Group guarantees access to social infrastructure all over Poland, also for drivers employed by our subcontractors
- drivers are affiliated with trade unions



# Training and professional development

The organization of training at JAS-FBG S.A. is included in the ISO procedures. The Training procedure takes into account both the process of identifying the training and development needs of employees, as well as the assessment of the quality and effectiveness of the training provided. Our goal is to provide employees at all organizational levels with training solutions that not only contribute to development of their professional competences, but will become an inspiration for their own growth in general.

Our aim is to provide employees with the appropriate level of knowledge and professional qualifications necessary for effective and expert fulfillment of tasks in accordance with the requirements for a given job position, based on prior analysis and diagnosis of training needs, and to facilitate professional development.

2,103 JAS-FBG S.A. employees took part in external and internal trainings in 2023.

**7.57 - was the average number of training hours per employee\***

**+3 hours of training more compared to 2022.**

*\*The calculations include all external and internal, stationary and online training, e-learning, and do not include mandatory occupational health and safety training and foreign language learning using a language platform.*





In 2023, we delivered several interesting training projects. Here are examples of some of them:

### Customs Agent Academy

The project consisted of two stages - in the first one, we selected and trained a group of **13** internal trainers - experienced employees with expert knowledge. These employees took part in "train the trainer" training, aimed at improving their skills in preparing and conducting training. Then, we launched the Customs Agent Academy aimed at developing the competences of **20** employees of the Customs Agency department. The Customs Agent Academy will be organized periodically.

### Stop mobbing and discrimination

This project was primarily proactive and preventive of situations to which no employee should ever be exposed. **182** representatives of the management staff of JAS-FBG S.A. took part in training on the issues of mobbing and discrimination in the workplace.

### Communicate effectively!

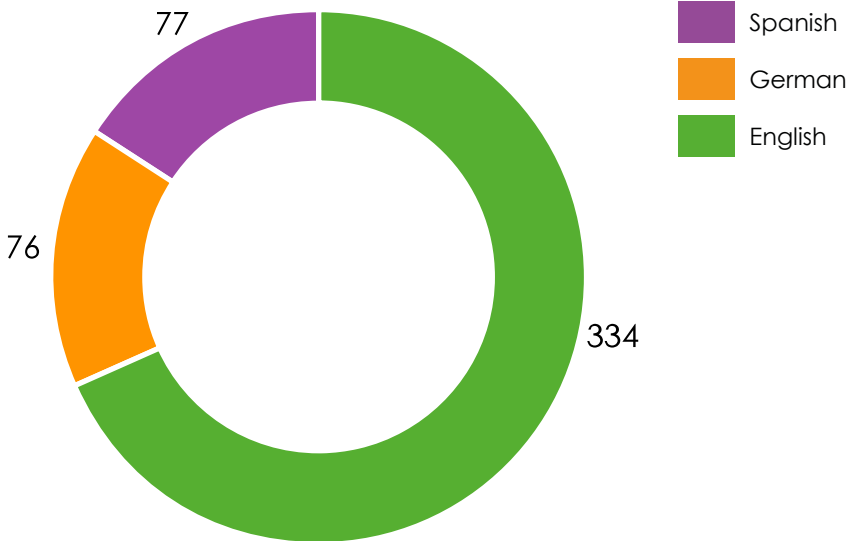
Good and effective communication, both between employees and in relationships with customers, is the key to success for many tasks. This year, we focused on developing the communication competences of the management staff of the Customs Agency department. This department is the largest and most fragmented one in JAS-FBG S.A., therefore the role of communication is particularly important. The aim of the 3-day workshop was to increase the effectiveness of work with internal and external clients by developing the ability to formulate effective messages in various business situations. **67** employees took part in the workshops.

### Freight forwarder's expertise

**59** employees of operational departments - domestic and international forwarders - took part in a series of training courses on the CMR convention and transport law. The training was carried out by an external expert.

Throughout 2023, employees of JAS-FBG S.A. continued their learning of foreign languages using the foreign language learning platform. Access is completely free for employees. Employees participated in a total of 487 language courses:

**Language courses for JAS-FBG S.A. employees**



Employees completed a total of 7,040 lessons in 2023. Investments in the language skills of our employees are particularly important because many of them have daily contact with foreign clients and subcontractors. In the reporting year, we decided to organize additional lan-

guage courses conducted by language teachers. For this purpose, we carried out a language audit of a selected group of employees for whom language competences are the most important. Courses with language teachers have been organized since January 2024.



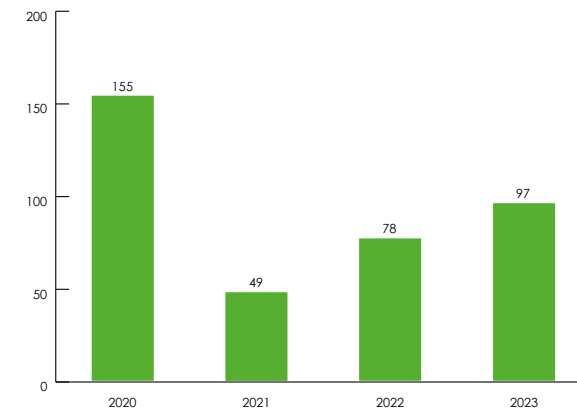
# Employee health and safety

## Accidents at work

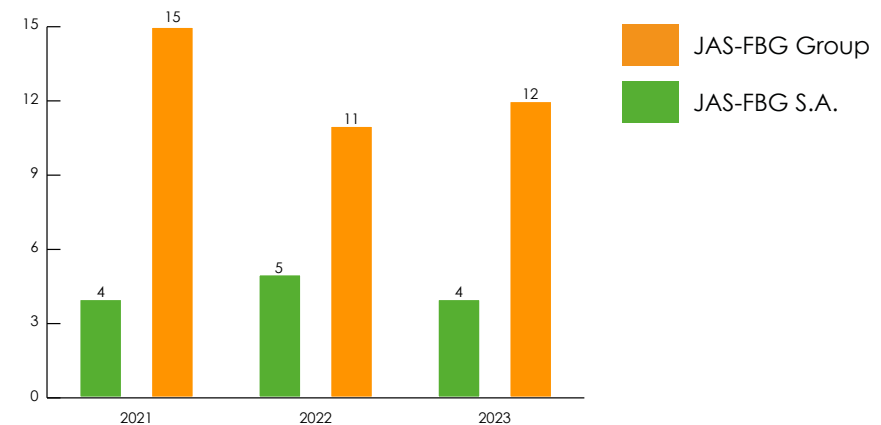
The life and health of every person are values that we consider to be paramount. Activities in the area of logistics and transport involve risks to occupational health and safety, which we try to prevent thanks to an efficient occupational health and safety management system. Occupational risk analysis is regularly carried out (using the Risk Score method), employees participate in mandatory and additional training, e.g. on the transport of hazardous materials and first aid. Occupational health and safety experts actively participate in the processes that determine safe work organization in our logistics centers and conduct internal audits, the conclusions of which are presented to the management board. The number of accidents at work remains low - in 2023, there were 4 incidents in JAS-FBG S.A. and 8 incidents in other Group companies. There were no fatal accidents during the reporting period. All work-related accidents are analyzed in detail by our internal health and safety services in order to implement corrective actions.

Work-related injury rate at JAS-FBG S.A. - 1.9832\*

### Number of lost working days in JAS-FBG S.A.



### Number of accidents at work in JAS-FBG S.A. and the JAS-FBG Group



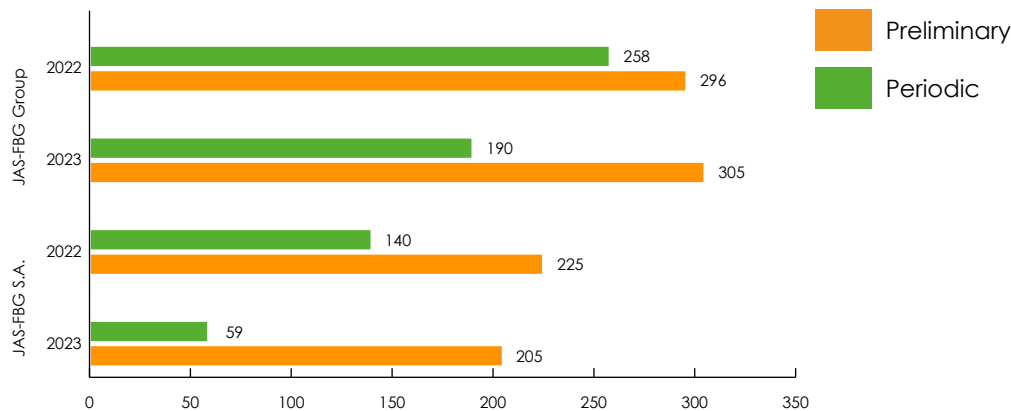
\*Calculated based on 1,000,000 hours worked, shows the number of work-related injuries per 500 employees.



# Health and Safety Training

In 2023, we completed work on implementing a new electronic system for periodic health and safety training. The system was launched at the beginning of 2024 and we believe that its use will contribute to increasing the awareness of occupational health and safety threats and risks for our employees. This system will certainly significantly improve the implementation of occupational health and safety training in several dozen dispersed branches of JAS-FBG S.A. in Poland. The Company and the Group provide out health and safety training on an ongoing basis, covering all employees.

**Occupational health and safety training at JAS-FBG S.A. and the JAS-FBG Group**



In addition to health and safety training required by law, we also provide numerous additional training courses. In 2023, a series of training courses on the transport of dangerous goods (ADR) was conducted. The training was delivered by an internal, certified Safety Advisor for the transport of dangerous goods by road (DGSA). **201 operational employees** performing tasks related to road transport took part in the training.

Moreover, as in previous years, we continued the first aid trainings. In the reporting year, **30 employees** completed this training.



## Medical services

Each of JAS-FBG S.A. employees can use the private medical care. Availability of his form of benefit does not depend on the full-time employment or the length of the employment contract. In 2023, 782 employees of the Company used the private medical care.

The basic package of private medical benefits is completely free for the employees. In addition, each employee has the opportunity to extend the scope of benefits or add his or her family members to medical care on very favorable terms. Employees are happy to take advantage of this opportunity.

To ensure the confidentiality of personal health details, the process related to medical examinations of employees was put under special supervision. This process is detailed in the register of personal data processing activities. Only persons authorized by the management board are authorized to process the categories of personal data covered by this process, in particular employees of the human resources department, payroll department and persons holding managerial positions.

.....

	21 and under	21-30	31-40	41-50	51-60	60 and more	Total
<b>Women</b>	0	83	148	145	86	14	<b>476</b>
<b>Men</b>	2	60	109	97	24	14	<b>306</b>
<b>Total</b>	2	143	257	242	110	28	<b>782</b>

One of the most important elements of health prevention is undoubtedly exercising and physical activity. Employees of JAS-FBG S.A. and JAS-FBG Group companies\* have the opportunity to use Multisport cards free of charge. The sports card allows our employees to use sports facilities, gyms, swimming pools, and organized sports activities under the supervision of qualified trainers and instructors. Moreover, thanks to the modern application, a huge knowledge base is available in the form of articles, webinars and courses devoted to a healthy lifestyle. Availability of this benefit does not depend on the full-time employment or the length of the employment contract.

In 2023, a total of **910 people** in the JAS-FBG Group used Multisport cards.

**Number of JAS-FBG Group employees who used the Multisport card in 2023 for at least one month**

	JAS-FBG S.A.	JAS-FBG Group
Women	491	500
Men	371	410
<b>Total</b>	<b>862</b>	<b>910</b>

\*Caspol-Forwarding Sp.z o. o., Transbud-Katowice Sp.z o.o.



# Salaries and benefits of employees

All issues regarding the remuneration policy as well as the process of determining remuneration and granting other benefits and allowances related to work at JAS-FBG S.A. are described in the **Remuneration Regulations**. Similar regulations have been adopted in other companies of the JAS-FBG Group. This document includes an obligation to pay a monthly basic remuneration for full-time work in an amount not lower than the minimum wage. We follow the latest regulations and trends regarding remuneration. We analyze the so-called **living wage**, i.e. a salary ensuring a decent standard of living for the employee and his/her family, which is highly consistent with the concept of sustainable business. We want the remuneration system in our company to be transparent and understandable, and the level of remuneration to ensure a decent life, which is why we have taken steps to verify our remuneration procedures. In 2023, wages at JAS-FBG S.A. increased on average by **14.68%** as compared to 2022.

**The average basic salary of women at the end of 2023 was 96.02% of men's salary.**

The total amount allocated for employee benefits in the JAS-FBG Group in 2023 (without data from JAS-FBG kft) was PLN 2,268,394.16. Companies in the Group indepen-

dently decide on financing specific forms of employee support. In the reporting year these were:

	JAS-FBG S.A.	JAS-FBG Group
Financing for Multisport cards	PLN 337,400.60	PLN 357,071.12
Financing for private medical care	PLN 574,600.44	PLN 574,600.44
Benefits from the Company Social Benefits Fund*	PLN 854,122.60	PLN 1,336,722.60
<b>Total</b>	<b>PLN 1,766,123.64</b>	<b>PLN 2,268,394.16</b>

\* Aid and benefits due to increased expenses in the winter, co-financing for employee's holiday leave, co-financing for children's holidays, co-financing for stays in company recreation centers

Under the **Employee Capital Plans (PPK)**, the sum of contributions for a total of 384 employees in the JAS-FBG Group (without data from JAS-FBG kft) amounted to **PLN 509,651.64**.

Employee benefits are provided to JAS-FBG Group employees regardless of their full-time employment and contract duration.



# Social activities

The history of JAS-FBG S.A. is closely related to involvement in the life of local communities. As our business activities develop, the scope of cooperation with this group of stakeholders is also expanded. We are open to the needs of local communities and willingly engage in joint projects. For many years, we have been supporting organizations involved in **the promotion of health and life** (including the Professor Zbigniew Religa Foundation of Cardiac Surgery Development), **sports**: (including Unia Racibórz Municipal Wrestling Club) and **education** (secondary schools and universities).

Our involvement in supporting the logistics education of high school and university students is of particular importance to us. 2023 was the 9th year of implementation of the practical vocational training program for students of logistics classes at the John Paul II Secondary School Centre in Pawłowice. The cooperation with the school also includes the organization of Logistics Knowledge Competition for the Cup of JAS-FBG S.A. President. The 8th edition of this competition was held in 2023. In addition, all students have the opportunity to receive a financial scholarship - every year, 3 students from each logistics class who achieve the best academic results and the best marks during internships receive a monthly scholarship. In the year 2022/2023, we paid the scholarship to 18 students, and the same number of students receive a scholarship in the school year 2023/2024.



### Workshops for young logistic enthusiasts

In 2023, we held two workshops devoted to the organization of international groupage transport. We participated in "Logistics and transport in practice," an event organized by the WSB University in Cieszyn and we visited the R. Mielczarski ZSZ (Vocational School) in Katowice to share our knowledge of transport services and to help students of logistics technician course to prepare for the professional exam. We conducted practical workshops on the organization of international groupage transport. Students had the opportunity to obtain the "inside" knowledge of our work and to take part in interesting and engaging practical tasks.

### We ride, we run, with JAS we help together!

In 2023, we decided to combine the promotion of an active and healthy lifestyle of JAS-FBG S.A. employees with charity and support of the local state orphanage. We organized the campaign "We ride, we run, with JAS we help together!" Its first stage was a sports competition - we ran, marched and rode our bikes. Our goal was to cover the distance of at least 2,500 km, but thanks to the great response and involvement of the campaign participants, we "collected" a total of 12,358.4 km in one month (August 2023). 56 employees of JAS-FBG

S.A. took part in the event. Kilometers were converted into Polish zlotys, and the orphanage received computer equipment and school supplies from us.

### Employee volunteering

We promote social activity and volunteering of our employees. An example of such an activity is our employee's visit to a primary school in Bydgoszcz and a visit to the youngest pupils. They learned what a company like ours does, why transport is an important part of the economy and how we are all the recipients of this service. A very important element of the meeting was reminding about the rules of using the roads safely. Each student received a reflective pendant - an important detail that makes pedestrians more visible on the road.

### Silesian Science Festival

Once again, we were able to contribute to the promotion of science among adults and children by transporting - free of charge - the equipment used to create this fantastic spectacle.



## Environmental impact

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# Climate and emissions of CO<sub>2</sub>

## JAS-FBG Group Fleet

2023 was a special year for the Company in terms of deepening the environmental awareness. This applies especially to climate issues - primarily the impact of TSL activities on climate change through high CO<sub>2</sub> emissions into the atmosphere, but also the impact of climate change on the entire logistics process. We have started activities aimed at analyzing climate risks and opportunities, setting goals aimed at reducing CO<sub>2</sub> emissions and calculating the carbon footprint of the Company's and Group's activities in accordance with the GHG Protocol methodology.

Even though we are only at the beginning of creating a decarbonization strategy, we decided to be assessed under CDP (Carbon Disclosure Project). We received



grade **D - Transparent about climate issues**. We disclosed information regarding JAS-FBG S.A. In 7 out of 11 areas in which we were assessed, we received the following rating:

**C: Business Strategy, Financial Planning & Scenario Analysis, Governance, Risk management processes, Targets, Value chain engagement**

**C-: Opportunity Disclosure, Scope 1 & 2 emissions**

Due to the significant technological limitations of decarbonization in the road transport industry, our activities aimed at reducing CO<sub>2</sub> emissions are focused primarily on the quality of our own fleet, the efficiency of driving style, continuous optimization of the transport process and the use of alternative fuels wherever currently possible (e.g. HVO). In August 2023, we also tested an electric tractor unit.



At the end of 2023, the JAS-FBG Group's own truck fleet consisted of 311 tractor units and 23 trucks of various types - **99.7% of these means of transport meet the EURO 6 standard**. This allows for a systematic reduction of greenhouse gas emissions from road transport.

The JAS-FBG Group's truck fleet is equipped with a modern TX-SKY telematics system. The on-board computer mounted on the vehicle's dashboard features a number of useful functions thanks to which drivers can improve their driving style and dispatchers have greater control over driving economics. In 2023, 107 Group drivers participated in ecodriving training. One-day, stationary training on truck driving economics, attended by 35 drivers, was also organized.

Our own fleet of passenger cars at the end of

2023 consisted of 166 cars - **98.2% meeting the EURO 6 standard**. Most cars are equipped with a start/stop system that helps to reduce excessive CO<sub>2</sub> emissions. All passenger cars have engines adapted to use fuels with a higher content of biocomponents, and cars with diesel engines have DPF filters and use Adblue. We make sure that passenger cars have low rolling resistance tires.



	CO <sub>2</sub> emissions of the truck fleet of the JAS-FBG Group	Diesel fuel used by the JAS-FBG truck fleet*
2022	69.255 kg CO <sub>2</sub> /100km	26.12 l/100km
2023	69.095 kg CO <sub>2</sub> /100km	25.44 l/100km
	-0.23% ↓	-2.61% ↓

\*Data from the telematics system.

# Resource consumption and waste management

## Electric energy

Our impact on the natural environment is also related to the consumption of electricity, heat, gas and water. Due to the large number of locations\* in which we operate, we have not yet recorded electricity consumption for each of these places. We kept records only when the owner provided us with information about the exact energy consumption in a given period. In 2023, we decided to estimate the consumption in those locations for which we did not have such information. The estimates were made based on information such as: office and warehouse space, number of employees, number of working hours per year, electrically powered devices used, type of lighting.

Electricity consumption in the JAS-FBG Group\*\* in 2023 amounted to **5,768 MWh**, which is **20,764.8 GJ**.

The JAS-FBG Group strives to systematically reduce electricity consumption and increase the percentage of electricity from renewable sources. Photovoltaic installations have been fitted in all warehouse and office facilities belonging to the Group and at the company's

headquarters in Katowice. **In 2023, the energy produced by our PV installations more than doubled compared to the previous year - in 2022 it was 92.132 MWh, while in 2023 - as much as 217.06 MWh.**

### Annual production of electricity by PV installations in the JAS-FBG Group's own facilities in 2023.

Warszowice (warehouse, offices)	55.46 MWh
Redzikowo near Słupsk (warehouse, offices)	48.69 MWh
Bydgoszcz (warehouse, offices)	51.71 MWh
Katowice (offices, workshops, vehicle testing center)	52.68 MWh
Trojaczkowice near Lublin (warehouse, offices)	8.66 MWh (since September 2023)

\*Physical workplaces of our employees - offices and warehouse facilities located all over Poland. Most of these facilities are not owned by the JAS-FBG Group.

\*\*All companies of the JAS-FBG Group are included except JAS-FBG kft

In 2023, decided to use the opportunity to purchase electricity generated 100% from cogeneration sources. Cogeneration means that electricity and heat are produced simultaneously during one technological process. This allows to reduce CO<sub>2</sub> emissions into the atmosphere. We also use the EKO Biznes tariff in 2024, and we have contracted it for 2025 as well.

**In 2023, in our own facilities, we used 2,071.944 MWh of electricity generated in the cogeneration process, which allowed us to avoid emissions of 1,032.657 tons of CO<sub>2</sub>.**



  
**CERTYFIKAT**  
Gwarantowanej Sprzedaży Energii Wyprodukowanej w Źródłach Odnawialnych

PTCE-19333/02012/TEB/1295/1/2023/99/2071944/01033

Polskie Towarzystwo Certyfikacji Energii z siedzibą w Poznaniu zaświadcza, że instytucja

**"JAS-FBG" S.A.**  
**z siedzibą w Katowicach**

zakupiła ekologiczną energię elektryczną sprzedawaną przez  
**TAURON Sprzedaż sp. z o.o.**  
ul. Łagiewnicka 60, 30-417 Kraków  
w ramach produktu

  
**EKO Biznes**  
TAURON

  
Gwarancja sprzedaży  
**PTCE**  
energii ekologicznej



która została wyprodukowana przez źródła wytwórcze z katalogu audytowanych przez PTCE wytwórców energii elektrycznej ekologicznej

Gwarancją została objęta energia elektryczna ekologiczna wyprodukowana:

w ilości:	2071,944 MWh
o mniejszej emisji CO <sub>2</sub> w ilości:	1032,657 t
w okresie czasu:	01.01.2023 - 31.12.2023



Prezes Zarządu  
Polskiego Towarzystwa Certyfikacji Energii

  
**Mariusz Schmidt**  
Data wystawienia certyfikatu 14.03.2024



**CERTYFIKAT JEST WAŻNY BEZTERMINOWO**  
Niniejszy certyfikat nie stanowi Gwarancji Pochodzenia w rozumieniu przepisów ustawy z 20 lutego 2015 r. – O odnawialnych źródłach energii. (Dz. U. z 2015, poz. 478 z późniejszymi zmianami i rozporządzeniami wykonawczymi)



## Water, gas

Water and natural gas are important natural resources used by the companies of the JAS-FBG Group\*. Due to the nature of our business, their greatest consumption is noticeable in logistics centers where freezers, cold stores and controlled temperature zones are operated. A similar situation occurs in the case of natural gas consumption.

Water consumption in 2023 amounted to **17,858.85 m<sup>3</sup>**. This is a slight increase as compared to the previous year, when it the number was to 16,322.82 m<sup>3\*\*</sup>. The total consumption of natural gas in 2023 in the JAS-FBG Group\* amounted to **475,712.1 m<sup>3</sup>**.

## Waste

Waste generated at JAS-FBG S.A. is transferred to authorized companies on the basis of waste transfer sheets, in accordance with applicable regulations. Due to the specific nature of the waste trade market, these may be companies that collect waste, waste brokers and companies specializing in waste processing in the form of recovery (recycling), disposal, neutralization, incineration, etc. We do not have data on the percenta-

ge of waste that is recycled. **The total number of waste reported to Waste Database (BDO) in 2023 was: 86.29 tons. The amount of waste decreased by 12.95% compared to 2022.**

Waste generated in JAS-FBG S.A.in 2023, in kg			
Type of waste	2023	2022	2021
Waste paper	19,593	23,745	22,947
Plastic packaging	9,780	11,530	15,656
Wood waste	2,455	5,040	3,930
Mixed packaging waste	35,280	31,465	49,040
Used devices with a waste code 16 02 14	1,516	2,069	1,240
Used devices with a waste code 16 02 13 (IT)	0	150	440
Expired food products or food products unfit for consumption	5,506	9,840	20,240

\*Water and natural gas consumption is recorded for all own facilities belonging to the JAS-FBG Group and for those facilities that provide consumption data. The calculation does not take into account consumption in JAS-FBG kft.

\*\*In the report for 2022 provided the value 7,921.51 m<sup>3</sup>, however, after the report was published and the recording method was improved and the data was supplemented, the correct value of m<sup>3</sup> of water used was calculated.

# Ecological solutions in logistics centers

JAS-FBG S.A. has four of its own logistics centers, consisting of warehouse halls and office space. These are facilities that use modern technological solutions, ensuring, among others: low energy demand and low CO<sub>2</sub> emissions per m<sup>2</sup>. Our warehouses are located in Warszowice, Bydgoszcz, Redzików near Słupsk and Trojaczkowice near Lublin.

Each facility is powered by energy generated by **photovoltaic installations**.

**LED lighting** in warehouse halls and outside the facilities, DALI system, LED lighting in most office spaces.

**Photovoltaic installations** in 4 warehouse and office buildings and at the company headquarters in Katowice.

**Ecological energy** EKO Biznes, produced in the cogeneration process, reducing CO<sub>2</sub> emissions.

**Glazed facade** of office space in own warehouses, providing ample sunlight.

**100% of electric forklifts.**

## Share of renewable energy sources\* in the annual demand for the total energy Uoze

Redzikowo	16.11%
Trojaczkowice	7.81%
Bydgoszcz	10.70%
Warszowice	9.79%



\*Data consistent with the building energy performance certificate.

# Carbon footprint

Road transport is responsible for approximately 20% of greenhouse gas emissions in Europe. As much as 60.6% of these emissions are generated by passenger cars, while the transport of goods by trucks is responsible for 27.1% of emissions. Forecasts for reducing emissions in the entire road transport sector by 2050 are very conservative and assume a decrease of approximately 22%\*. Undoubtedly, the road transport industry, and especially road transport of goods, faces a big challenge.

The first step to taking action to reduce these emissions is to correctly calculate the company's carbon footprint. We have estimated the carbon footprint of the JAS-FBG Group in 2023 (without data from JAS-FBG kft), in scopes 1 and 2 (using a GHG Protocol compliant tool). In the case of companies from the TSL industry, which have their own fleet of trucks, as well as those using the services of external subcontractors - road carriers, the process of estimating greenhouse gas emissions is not simple. Therefore, we have not decided to present full calculations in scope 3 this year. We will do this once we have developed the most reliable calculation method possible.

\*Source: <https://www.europarl.europa.eu/>

## Carbon footprint of the JAS-FBG Group in 2023.

Scope I	26,822.328 MgCO <sub>2</sub> e
Scope II	3,932.153 MgCO <sub>2</sub> e (location based)





# Our commitment

Caring for the natural environment and meeting the challenge of climate change requires TSL companies to take a number of difficult and expensive actions. Technology is currently a huge barrier to the decarbonization of road freight transport. We are sure that over time, solutions will appear that will be applicable on a large scale and will significantly accelerate this process. We test new solutions and try to be an active participant in discussions about the future of our industry.

At the same time, we also undertake simple activities that are as close to nature as possible. In 2023, together with [Posadzimy.pl](https://posadzimy.pl), we planted **262 trees** and we continue planting in 2024. We believe that properly selected tree species, planted by professionals, in appropriate areas, will grow healthily and in the future will not only reduce emissions, but will also bring many benefits to the natural environment.





GRI standard	Indicator name	
	Application Statement	JAS-FBG S.A. prepared the report in accordance with the GRI Standards for the period from January 1, 2023 to December 31, 2023.
<b>GRI 1</b>	Standard used: GRI 1	GRI 1: Foundation 2021
	The applicable GRI sector standard	No updated sector standard for the TSL industry has been published so far
	2-1 Information about the organization	pages: 3,7,8,9,10,11
	2-2 Entities covered by sustainability reporting in the organization	pages: 3,9
	2-3 Report period, reporting frequency and contact details	1.01.2023 to 31.12.2023
	2-4 Information corrections	pages: 66
	2-5 External verification	pages: 3
	2-6 Types of activities, value chain and other business relationships	pages: 3, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17
	2-7 Employees	pages: 42, 43, 44, 45, 46
	2-8 Persons providing work who are not employees	pages: 49
	2-9 Structure and composition of management bodies	pages: 10, 11
<b>GRI 2</b>	2-10 Appointment and election of the top management bodies	pages: 10
	2-11 Chairperson of top management bodies	pages: 10
	2-12 The role of top management bodies in supervising management of impact	pages: 10, 11
	2-13 Delegating responsibility for impact management	pages: 25
	2-14 The role of top management bodies in sustainability reporting	pages: 10
	2-15 Conflicts of interest	Members of the Management Board are obliged to inform the Management Board and the Supervisory Board about any conflict of interest in connection with their function or the possibility of its occurrence.
	2-16 Communication of critical issues	pages: 22 (complaints), 29 (ethics), 32
	2-17 Collective knowledge of top management bodies	pages: 10
	2-18 Assessment of the activities of top management bodies	pages: 10, 11

	2-19 Remuneration policies	pages: 38, 57
	2-20 Remuneration determination process	pages: 57
	2-21 Annual total compensation rate	Reason for omitting the information: due to limitations in obtaining data from HR and payroll systems, it was not possible to calculate the indicator for 2023. We plan to calculate the indicator by 2025 at the latest
	2-22 Sustainability Strategy Statement	pages: 4, 5
	2-23 Policy Commitments	pages: 25, 26, 27, 28, 29, 30, 31
<b>GRI 2</b>	2-24 Implementation of policy commitments	pages: 25, 26, 27, 28, 29, 30, 31
	2-25 Processes for mitigating negative impacts	pages: 27, 28, 29, 30, 31, 32, 61, 62, 63, 66, 67, 69
	2-26 Mechanisms for seeking advice and reporting potential irregularities	pages: 26, 27, 28, 29, 31
	2-27 Compliance with laws and regulations	pages: 18, 19, 20, 25, 26, 27, 28, 29, 30, 31
	2-28 Membership in organizations	pages: 7
	2-29 Approach to stakeholder involvement	pages: 21, 22, 23
	2-30 Collective agreements	pages: 49
<b>GRI 3</b>	<b>3-1 Process for identifying material issues</b>	pages: 33, 34, 35
	3-2 List of material issues	pages: 36
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Economic efficiency</b>	
	201-3 Obligations arising from employee benefit and retirement plans	pages: 57
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Market presence</b>	
	202-2 Percentage of senior management staff employed from the local community	pages: 46
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Indirect economic effects</b>	
	203-1 Supported investments and infrastructure services	pages: 58
	203-2 Significant indirect economic effects	pages: 58, 59
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Prevention of corruption</b>	
	205-3 Confirmed cases of corruption and actions taken	pages: 30

<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Energy consumption and ways to reduce it</b>	
	302-1 Energy consumption in the organization	pages: 64, 65, 66
	302-4 Reduction of energy consumption	pages: 64, 65
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Water consumption and ways to reduce it</b>	
	303-5 Water consumption	pages: 66
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Greenhouse gas emissions and ways to reduce them</b>	
	305-1 Direct greenhouse gas emissions (Scope 1)	pages: 61, 62, 67, 68
	305-2 Indirect greenhouse gas emissions (Scope 2)	pages: 62, 67, 68
	305-3 Indirect greenhouse gas emissions (Scope 3)	pages: 68
	305-4 Greenhouse gas emission intensity	pages: 62, 63, 68
	305-5 Reduction of greenhouse gas emissions	pages: 62, 63, 64, 65, 66, 67
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Waste and packaging management</b>	
	306-3 Waste generated	pages: 66
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Conditions of employment</b>	
	401-1 Hiring new employees and employee turnover	pages: 47
	401-2 Benefits for full-time employees that are not available to temporary or part-time employees	pages: 55, 56
	401-3 Parental leaves	pages: 48
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: OH&amp;S</b>	
	403-1 Occupational health and safety management system	pages: 49, 53, 54
	403-2 Risk identification, risk assessment and accident investigation	pages: 53
	403-3 Occupational health services	pages: 55
	403-5 Occupational health and safety training for employees	pages: 54



	403-6 Health promotion programs for employees	pages: 55, 56, 58, 59
	403-7 Prevention and mitigation of occupational health and safety impacts directly related to business relationships	pages: 49
	403-8 Employees covered by the occupational health and safety management system	100% employees, pages: 54
	403-9 Work-related injuries	pages: 53, 54
	403-10 Work-related ill health	pages: 53, 54
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Training and supporting employee development</b>	
	404-1 Average number of training hours per year per employee	pages: 50, 51, 52
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Diversity, equality</b>	
	405-1 Diversity of management bodies and employees	pages: 44, 45, 46
	405-2 Ratio of basic salary and total salary of women to that of men	pages: 57
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Anti-discrimination activities</b>	
	406-1 Incidents of discrimination and corrective actions taken	pages: 29, 51
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Child labour</b>	
	408-1 Activities identified as having a significant risk of the use of child labor and measures taken to eliminate such cases	pages: 42
	<b>3-3 Managing important topics – aspect: Forced labor</b>	
	409-1 Activities identified as having a significant risk of the occurrence of forced or compulsory labor and measures taken to eliminate such cases	JAS-FBG Group companies do not use forced labor in any form
	<b>3-3 Managing important topics – aspect: Activities for local communities</b>	
	413-1 Operations involving local community, impact assessments and development programs	pages: 58, 59
<b>GRI 3</b>	<b>3-3 Managing important topics – aspect: Participation in public life</b>	
	415-1 Total financial and in-kind donations to political parties, politicians and similar institutions, by country	JAS-FBG SA does not support political goals, neither financially nor in kind