

MOBRUK

ESG REPORT 2021

Environment

Society

Governance



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MOBRUK


Dear Stakeholders,

We are presenting to you today the first ESG report of the Mo-BRUK Group for the year 2021, in which we present our activities for sustainable development in three main areas: environmental, social and corporate governance.

Our business profile, which entails processing industrial waste, in particular hazardous waste, affects the state of natural resources. We raise awareness among our stakeholders about the need to manage waste by reusing it. Adequate processing allows waste to be transformed into valuable products that can be used in various areas of the industrial or construction sector. Mo-BRUK processes waste in useful products in a manner that does not produce additional waste; this applies, among others, to hazardous waste resulting from thermal processing in all incineration plants in Poland.

We are a leader of the industrial waste treatment sector in Poland. In 2021, we processed 263 thousand tons of waste. As a result of Mo-BRUK's competence in processing most types of hazardous waste, which is unique on European scale, we have brought Poland closer to the circular economy model. Our effective business model allows us to finance investments in extension of production capacity and development of new technologies, which are protected by patents.

The year 2021 was transformational for our group: we found ourselves among 60 largest companies on the Warsaw Stock Exchange and became part of the mWIG40 index. It is a great honor for us and at the same time a confirmation of the growing importance of our Company on the capital market. The management methods and the our performance were recognized in the Stock Exchange Company of the Year 2021 (GSR) ranking, in which we came 2nd in the "Growth Prospects" category. We were also ranked 8th among the best stock exchange companies in the GSR ranking.

I hope you will enjoy this report, in which we present a cross-section of the activities we undertake to support the development of circular economy, with special emphasis on ethics and corporate governance issues.

Henryk Siodmok

President of the Management Board

MOBRUK



**About the
Mo-BRUK Group**

Group Overview

Structure and business profile of the Mo-BRUK Group

GRI: 2-1, 2-2

The Mo-BRUK Group is comprised of two companies: Mo-BRUK S.A. and its subsidiary Raf-Ekologia Sp. z o.o. Waste management is the core business of both these companies. The Group manages five plants, which are considered to be some of the most modern in Poland in this line of business.



Mo-BRUK S.A.

Mo-BRUK has its registered office in Niecew and has operated since 1985. It is a parent company, which manages the operation of the entire Mo-BRUK Group in the area of waste management, including incineration and neutralization of waste, sales of process steam and sales of alternative fuels (RDF - Refuse Derived Fuel), as well as stabilization and solidification (cementation) of inorganic waste and production of cement pellets.

- **The Plant in Niecew** focuses on solidification and stabilization of waste and has the capacity to process 100 thousand tons of waste annually. This is also where the Mo-BRUK Group operates its research and development (R&D) center and an accredited laboratory, which researches hazardous waste recovery technologies and studies alternative fuels.



- **The Plant in Skarbimierz** conducts the activity of solidification and stabilization of inorganic waste. Its has capacity to process 140 thousand tons of waste per year. At present, the Group holds a permit to process 70 thousand tons of waste per year. In 2021, it launched administrative procedures in order to adjust the permits to the plant's technical capacity.

- **The Plant in Karsy** acts as an incineration plant for industrial waste and an RDF production plant. Its has capacity to process 225 thousand tons of waste per year.



- **The Plant in Jedlicze** is an incineration plant for medical and hazardous waste, which may process 10 thousand tons of waste per year. This plant operates within a subsidiary Raf-Ekologia Sp. z o.o.

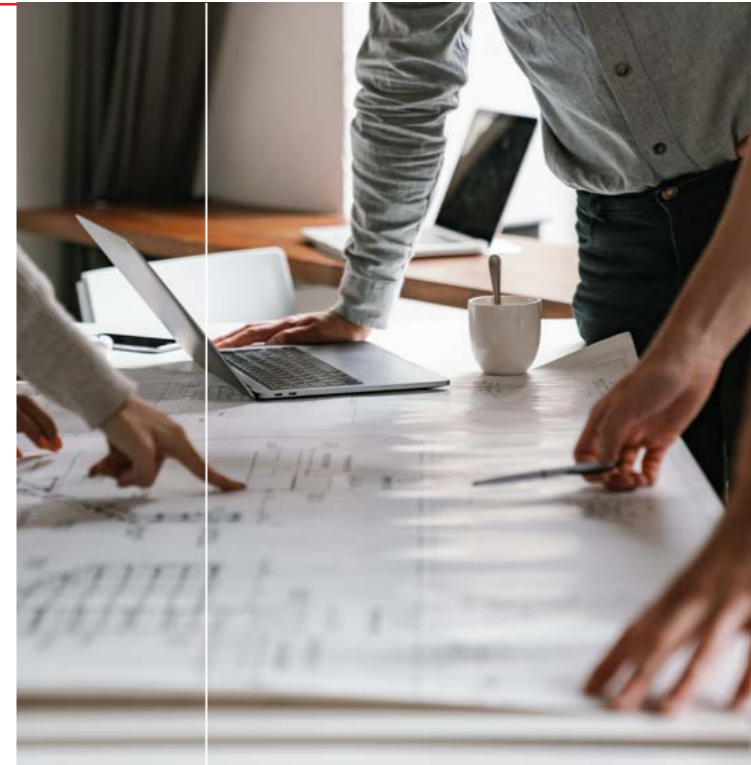
- **The Plant in Wąbrzych** produces RDF (with a processing capacity of up to 60 thousand tons per year). The plant produces RDF out of hazardous waste, such as railroad sleepers.



Raf-Ekologia Sp. z o.o.

Raf-Ekologia has had its registered office in Jedlicze since 1999. It operates in the area of waste management. It specializes in thermal neutralization of hazardous waste, including industrial, medical and veterinary waste. The plant features modern installations and has implemented solutions allowing it to control them automatically. Efficient operation of the incineration plant is ensured by experienced and professional staff.

The activity conducted by the company is carried out with consideration of all regulatory requirements and the impacted area does not go beyond the industrial zone.











Economic, environmental and social impacts of the organization

GRI: 2-13, 2-18

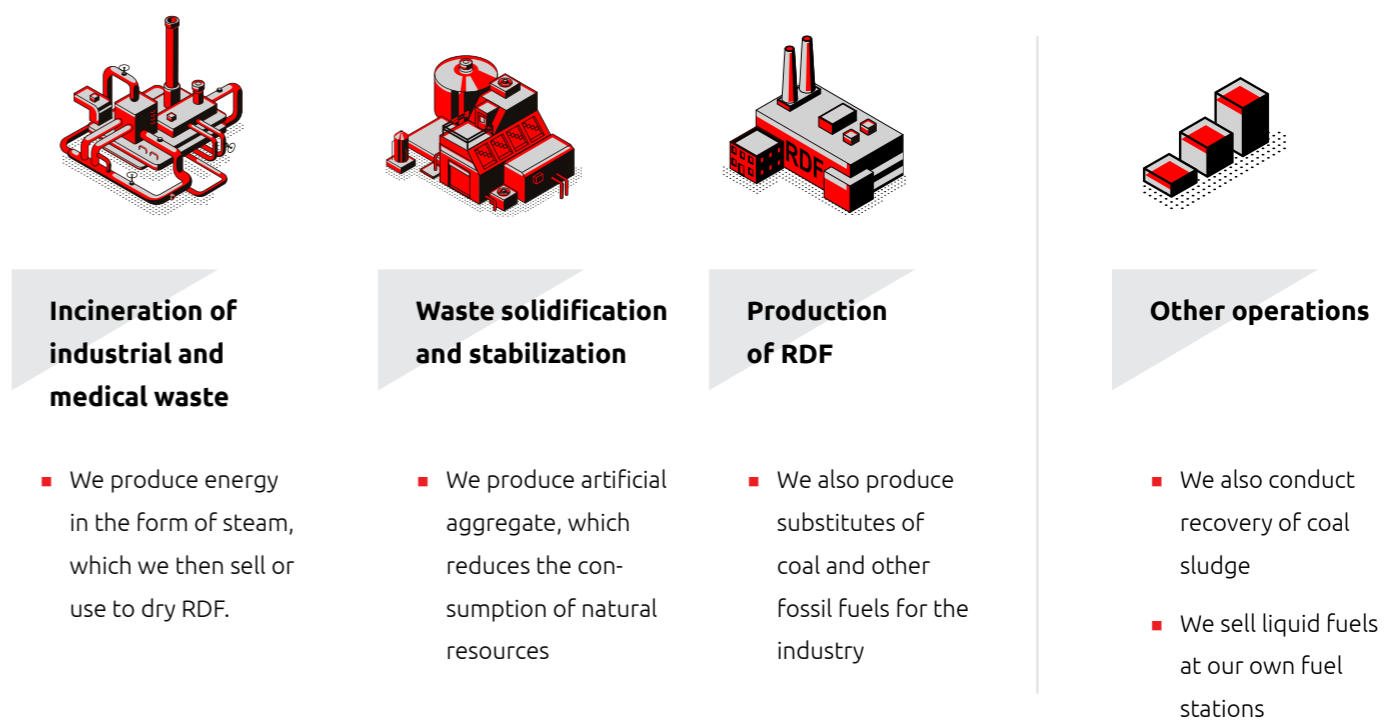
The Group has three operating segments, which differ with respect to technology and which include, incineration, solidification and stabilization of waste and production of RDF. This allows it to service customers from all key sectors of the economy, in terms of the accepted client waste.

The Group's business activity is supplemented by recovery of coal sludge and sales of liquid fuels at its own service stations

Key actions undertaken by the incineration plant include:

-  **thermal neutralization of industrial, medical and veterinary waste**
-  **neutralization of chemical compounds from schools, laboratories, etc.**
-  **destruction of documents subject to a secrecy clause**
-  **collection of used oil**
-  **cleaning of storage tanks, sewage sumps and sand traps**
-  **cleaning of oil derivative and fat separators**
-  **development of documentation related to waste management**
-  **consulting on the transportation of hazardous goods**

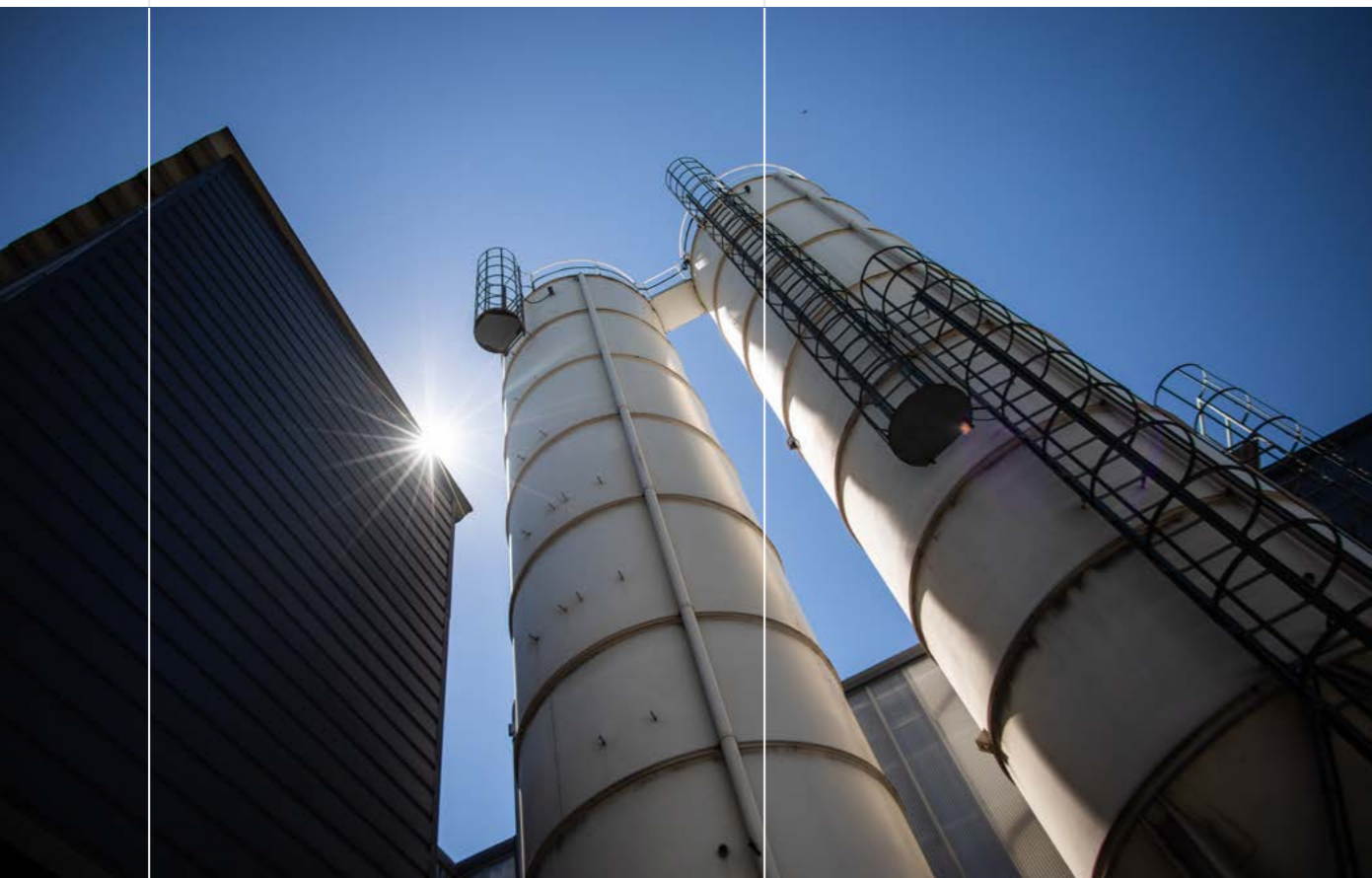
Segments and flows between them



Incineration of industrial and medical waste

In thermal waste transformation installations we accept hazardous waste such as paint, thinners or refinery waste. The incineration plant in Jedlicze also accepts medical waste from public and private health care centers, hospitals and from drug manufacturers. During the incineration process, which is fully monitored and safe

for the environment, energy is recovered in the form of process steam. The steam is then sold to the refinery or used within the Mo-BRUK Group plants for own needs – for drying alternative fuels.



Waste solidification and stabilization

The waste solidification and stabilization process is used to treat inorganic waste, such as slag, filter dust, waste from metal electroplating processes, acids. Through chemical reactions, hazardous substances contained in these types of waste are stabilized. The end result of the process is a cement granulate that is a substitute for aggregate. It is no longer classified as waste but is a full-fledged product, widely used in road construction.

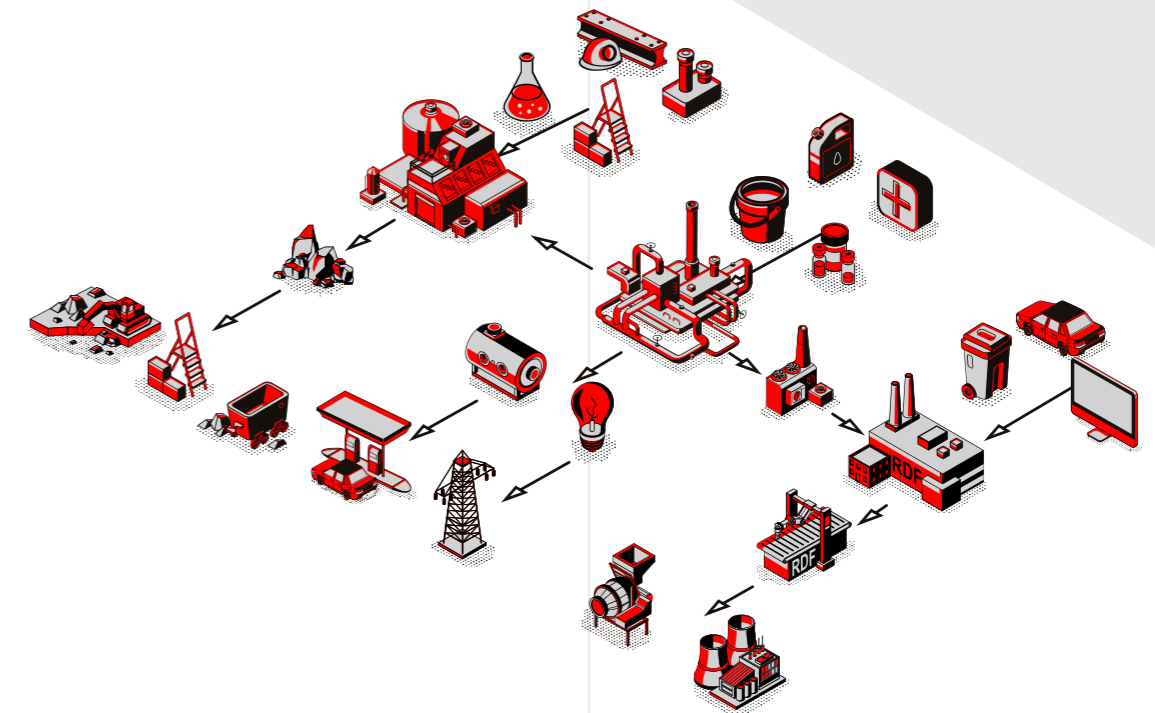
Waste is collected from, among others, waste incineration plants, including those owned by the Mo-BRUK Group, from foundries, chemical and manufacturing companies and auto parts factories. The buyers of aggregate include road construction companies, reclamation companies, coal mines and aggregate trading companies.

Production of RDF

The production of alternative fuels is an important element that allows us to fully benefit from the waste management and treatment process. The fuel production process uses waste supplied by recycling companies, municipal waste collection companies, manufacturing plants that generate industrial waste, regional municipal waste processing facilities, vehicle scrap yards and com-

panies processing electrical and electronic equipment. The fuels are purchased currently by cement plants. In the future, they may be used by power plants, as well as Przedsiębiorstwo Energetyki Ciepłej (PEC).

Diagram presenting areas of operation of the Mo-BRUK Group



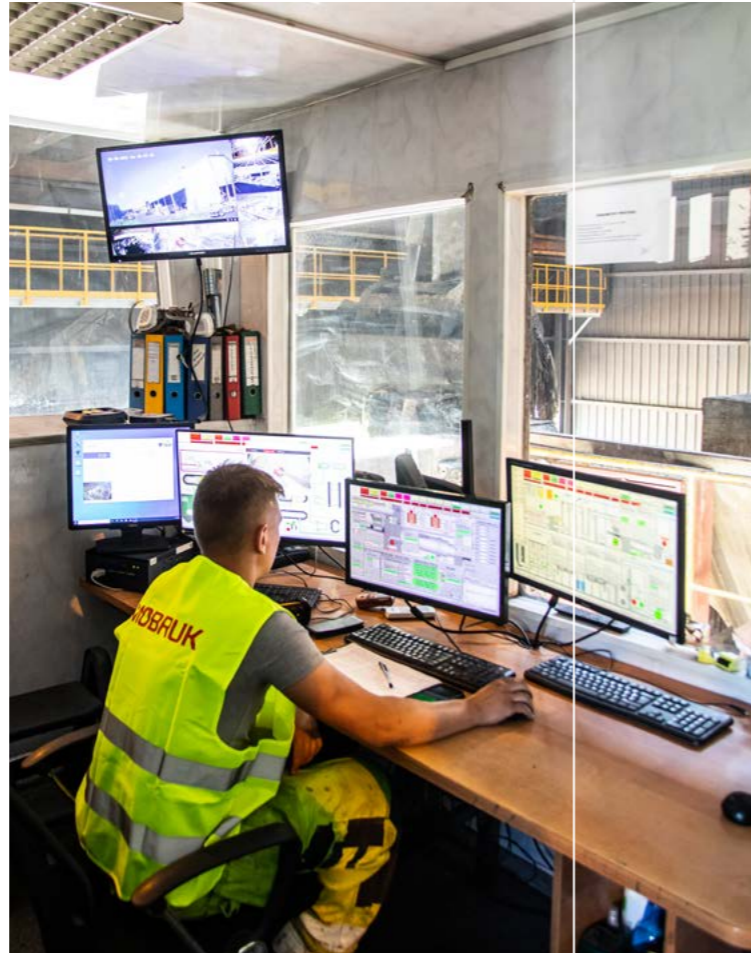
Through a well designed structure based on three business segment, we have become an important entity in the process of building a circular economy. Our activities allow us to support Polish economy in terms of meeting the requirements for reducing landfill.

Wiktor Mokrzycki
Vice-President of the Management Board for Sales

The waste treatment process facilitates the use of waste even at its final stage – this ensures full utilization of resources that were previously used in various branches of the economy. The thermal waste neutralization process used in the incineration plant reduces the volume of waste while recovering thermal energy, which is converted into renewable energy. In this design of the process, we generate process steam by using heat from combustion. Steam is a product that may be used in the future by the Mo-BRUK Group to generate electricity.

We have already taken the first steps to prepare for the generation of electricity. This is an important step towards the Group's energy independence.

The Mo-BRUK Group operates in a very demanding area, so it pays special attention to complying with all regulatory requirements and implementing innovative solutions that will enable increasingly efficient treatment of waste.



Management approach

Management structure

GRI: 2-9, 2-10, 2-11, 2-16

GPW: G-P1

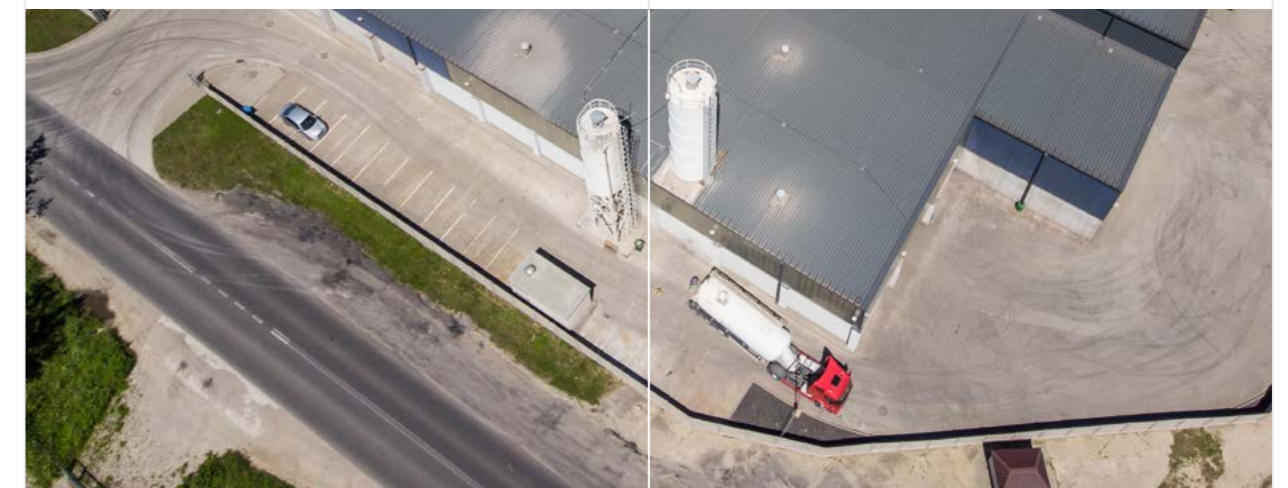
The corporate body managing the activities of the Mo-BRUK Group is the management board of Mo-BRUK S.A. headed by the Management Board President. He is also a senior manager in the organization.

The Management Board is appointed to manage the Mo-BRUK Group. It acts on the basis of applicable laws and in accordance with the provisions of the Articles of Association of Mo-BRUK S.A. and the Rules and Regulations of the Mo-BRUK S.A.'s Management Board. The Rules and Regulations of the Management Board specify in detail the operating procedures of the Management Board and are adopted by the Management Board and approved with a resolution adopted by the Supervisory Board.

The Management Board is composed of one to five Members. In 2021, the Management Board was composed of four people. Management Board members are appointed and dismissed by the Supervisory Board. Management Board members are appointed for a

joint term of office of 5 years. The Supervisory Board specifies the number of Management Board members and elects the President and Vice-Presidents from among them. The Supervisory Board may, for important reasons, suspend a Management Board member or the entire Management Board, delegate a Supervisory Board member or members to temporarily perform the duties of a Management Board member in case of suspension or dismissal of the entire Management Board or if the Management Board cannot operate for any other reason, dismiss a Management Board member or the entire Management Board before the end of their term of office. The mandates of Management Board members expire on the date of holding the Shareholder Meeting approving the financial statements for the last full financial year in which a member served on the management board. Management Board members may be appointed to the management board again for subsequent terms of office.

The key tasks of Management Board members is to manage the Company's assets and represents the Company externally before courts, authorities and third parties, following the President's lead.



We attach great importance to the monitoring of laws and regulations at the local as well as European levels. This allows us to take measures that prepare our business in advance for anticipated legal changes. This makes us one of the most progressive companies operating in our industry.

Marek Górecki
Environmental Manager

Recovery of coal sludge

Mo-BRUK owns a sedimentation reservoir and a dump heap with coal sludge located in Wałbrzych. The volume of sludge is estimated at about 4 million m³. Coal sludge is the residue from the coal mining and preparation process.

Given the mission of the Mo-BRUK Group, we have taken steps aimed at recovering coal from our resources and using it for our energy needs. As a result of the recovery, approximately 30 ha of land will be reclaimed and will become again available for use.

The Management Board makes decisions in all the matters that are not stipulated by law or by the Articles of Association as exclusive powers of the Supervisory Board or the Shareholder Meeting.

The audit committee consisting of three people from the Supervisory Board – Piotr Skrzyński, Piotr Pietrzak, Kazimierz Janik – is an important body in the structure of Mo-BRUK S.A. One of its key responsibilities is to ensure ongoing oversight over effectiveness of internal control and risk management systems and conducting internal audit. It is also responsible for supporting the Supervisory Board in monitoring the financial reporting process, monitoring the effectiveness of the internal control system and monitoring the performance of financial audit.

The audit committee is informed regularly about the reports prepared by auditors. These documents are very important for the Management Board, as they provide information on identified material irregularities and threats, as well as the measures taken by the management in order to eliminate or mitigate them.

The committee additionally issues opinions on Management Board resolutions that are subject to the Supervisory Board's approval in respect to the internal control system and provides recommendations to the Supervisory Board for new changes in the existing internal regulations required in this area.

Information about all critical incidents are reported to the Management Board in writing or verbally.

No critical incidents occurred in 2021.



Józef Mokrzycki

President of the Management Board until 9 July 2022

Józef Mokrzycki has completed secondary education. He graduated from the Agricultural Technical School in Nawojowa and in 2001 from the Postgraduate School of Management and Waste Management at the Warsaw University of Life Sciences.

Professional Experience:

2020 – now	Ginger Capital Sp. z o.o. – Management Board Member
2020 – now	Sunjacht Sp. z o.o. – President of the Management Board
2010 – 2022	Mo-BRUK S.A. – President of the Management Board
2008 – 2010	Mo-BRUK J. Mokrzycki Sp.k. – General Partner
1985 – 2008	sole proprietorship operating under the name of Mo-BRUK Józef Mokrzycki
1990 – 1997	Korzenna Municipality Office – head of the municipality
1982 – 1985	Farmer
1979 – 1982	Animal Breeding Station – animal husbandry technician
1979 – 1979	Korzenna Municipality Office – Commerce & service clerk



Henryk Siodmok

President of the Management Board since 10 July 2022

Henryk Siodmok is a doctor of economics, a graduate of the Cracow University of Economics in the field of Economics and Organization of Foreign Trade and MBA studies at INSEAD in Fontainebleau. He defended his doctoral thesis on customer relationship management in network organizations at the Warsaw School of Economics in 2004. Henryk Siodmok is an expert at the Adam Smith Research Center, co-author and author of economic publications, in particular in the field of entrepreneurship, tax reform issues and common currency areas.

Professional Experience:

2019-2022	president of Dobrowolski Sp. z o.o.
2007-2019	President of the ATLAS Group
2005 – 2007	Vice-Chairman of the Supervisory Board of Grupa LOTOS S.A.
2003 – 2004	Vice-President for Sales, Finance, Human Resources, IT, Development and Administration at US Pharmacia sp. z o.o.,
2000 – 2003	President of the Management Board of Carman Polska sp. z o.o.
1997 – 2000	President of FLiD Drumet S.A.
1996 – 1997	Development Director for Eastern Europe and President of Tenneco Automotive Polska
1991 – 1995	consultant at the Bain & Co. consulting company
1989 – 1990	operational analyst at Pasco Company

Elżbieta Mokrzycka

Vice-President of the Management Board for Administration

Elżbieta Mokrzycka has completed secondary education. In 1977 she graduated from a vocational high school in Olkusz. Elżbieta Mokrzycka also completed numerous courses and trainings, including:

Course:

- "Accounting for an independent accountant" (1999)

Training:

- "Waste registration and storage fee rates" (2000)
- "Environmental Protection Law" (2002)
- "Waste management in the light of new legal regulations" (2003);
- "Principles of performing and giving opinions on water surveys" (2003)
- Receivables insurance (2010)

Professional Experience:

2020 – now	Ginger Capital Sp. z o.o. – Management Board Member
2010 – now	the Company – Vice-President of the Management Board for Administration
2008 – 2010	Mo-BRUK J. Mokrzycki Sp.k. – Limited Partner, commercial proxy
1994 – 2008	Mo-BRUK Elżbieta i Józef Mokrzyccy – co-owner
1977 – 1994	SCH Municipal Cooperative in Korzenna – accountant, store supervisor, commerce clerk





Wiktor Mokrzycki

Vice-President of the Management Board for Sales

Wiktor Mokrzycki holds a university degree. In 2009, he graduated from the Higher School of Entrepreneurship in Nowy Sącz, majoring in Environmental Engineering. Wiktor Mokrzycki also graduated in 2011 from Management and Production Engineering at the Institute of Environmental Engineering of the AGH University of Science and Technology in Krakow.

Professional Experience:

- 2020 – now Ginger Capital Sp. z o.o. – Management Board Member
- 2010 – now the Company – Vice-President of the Management Board for Sales
- 2009 – 2013 Raf - Ekologia Sp. z o.o. – Supervisory Board Member
- 2008 – 2010 Mo-BRUK J. Mokrzycki Sp.k. – Limited Partner, commercial proxy
- 2007 – 2008 Mo-BRUK Elżbieta i Józef Mokrzyccy – office worker

Tobiasz Mokrzycki

Vice-President of the Management Board for Construction

Tobiasz Mokrzycki holds a university degree. In 2012, he graduated from the Cracow University of Technology in the field of Civil Engineering, specialization: Roads, streets and highways. In 2016, Tobiasz Mokrzycki also obtained a construction license to manage construction works, while in 2017 he obtained a design license in the road engineering specialty.

Professional Experience:

- 2020 – now** Ginger Capital Sp. z o.o. – Management Board Member
- 2010 – now** the Company – Vice-President of the Management Board for Construction
- 2007 – 2010** Mo-BRUK J. Mokrzycki Sp.k. – Limited Partner, commercial proxy



Powers of the Management Board in respect to economic, environmental and social impacts of the organization

GRI: 2-12, 2-13

The activity of the Mo-BRUK Group is an important element of developing circular economy and regulating the waste management area in a way that ensures that components and elements that may be reused are produced in its treatment process.

Sustainable development is the key development direction for the organization and the whole society. In 2021, the Management Board of the Mo-BRUK Group incorporated sustainable development and ESG matters in its operating plans. It is the Group's priority to develop internal regulations to enable efficient management of projects and processes that have impact on the economy, the environment and the society.

The managing body of Mo-BRUK S.A. sets the directions, goals and strategies for the Group in the area of sustainable development and ESG. It delegates the

individual tasks to the company's employees in line with their powers. This allows for efficient management and ongoing supervision of the process. The role of the managing body is to provide substantive oversight over and approval of projects being undertaken. The goal of the Management Board of Mo-BRUK is to ensure that the projects drive the organization forward building a sustainable organization and are in line with the overall strategy.

At present, the Group focuses on developing internal regulations and policies, which will facilitate its further sustainable growth and have a positive impact on the economy, the society and the environment.

Business strategy

OWN INDICATOR: Business strategy

Mo-BRUK Group's business strategy is determined by its mission: to provide all interested customers with waste management services with a guarantee of further professional treatment of waste in accordance with environmental requirements.

Fulfillment of such an ambitious goal requires continuous development: striving to increase the use of production capacity, implementing cutting-edge global waste processing technologies and own technologies developed especially for Mo-BRUK.



Conducting operations with respect for the environment and supporting the development of circular economy is an important part of our mission. We believe that conducting business in a sustainable manner is key for the development of both our Group and the economy as a whole. We strive to become a leader in industrial waste processing on a European scale.

Wiktor Mokrzycki

Vice-President of the Management Board for Sales

The key business objectives of the Mo-BRUK Group are focused on six areas:



consolidating its position as the leader in the waste stabilization and solidification technology in the sector and in the Central and Eastern Europe



providing customers with stable services based on friendly relationships and promoting the idea of segregation and recycling of waste among local communities



increasing its market share in Central and Northern Poland and international growth



increasing the volume of processed waste



growing organically or through acquisitions on the markets of Central and Eastern Europe



maintaining the current dividend policy of >50% of profits

Key financial performance for 2021

Title	from 1 Jan 2021 to 31 Dec 2021 (PLN)	from 1 Jan 2021 to 31 Dec 2021 (EUR)
I. net revenue on the sale of products, goods and materials	267,214,397	58,375,619
II. Operating profit (loss)	145,947,536	31,883,678
III. Profit (loss) before tax	143,799,909	31,414,508
IV. Net profit (loss)	114,986,882	25,120,018
VIII. Total net cash flows	64,784,381	14,152,787

Stakeholders

Cooperation with stakeholders

GRI: 2-29

The key stakeholders of the Mo-BRUK Group include employees, incineration plants, waste producers and generators and intermediaries, investors and shareholders, as well as national and local media.









We believe that building lasting relationships with stakeholders is one of the important drivers of value creation for the community and the organization.

Izabela Hals
legal assistant



Stakeholders of the Mo-BRUK Group breakdown by impact (interest and influence)

 Employees	 Incineration plants	 Waste producers and generators and intermediaries
 Investors and shareholders	 National media	 Local media
Transportation companies	Warsaw Stock Exchange	Suppliers
Public administration (local and state government)	Regulators in Poland	Regulators outside of Poland (EU)
Analysts	Law firms	Financial institutions and insurers
Local associations	Rating agencies	Universities

Building relations and maintaining contacts with key stakeholders is considered to be the priority.

Communication channels and tools are selected in such a way so as to ensure constant contact and enable fast exchange of information. Stakeholder relations are built on the basis of full availability and transparency of information.

The time of publication of periodic results is a period of particularly intensive contacts – this is when special meetings and on-line conferences are organized. In 2021, about 20 such meetings were organized, which were attended among others by Polish and interna-

tional investors and journalists. The agenda was focused on the discussion of financial performance. A Q&A session is an important element of dialogue during the meeting. All such meetings are held to the highest standards of the Warsaw Stock Exchange.

The Association of Individual Investors is one of the important partners, with which we have been cooperating on a long-term basis. One of the outcomes of our cooperation is our attendance at the annual Wall Street conference, where WSE-listed companies meet individual investors. This was the time for detailed presentations but also conversations and an opportunity to answer questions that may arise. A meeting of this type

usually entails a presentation or participation in a panel discussion. In the area of communication, continuous contact is maintained with stock market vloggers, who are the voice of the individual investor community.

Our cooperation often consists of recording sessions, during which a question and answer session is carried out with the company's representative on the topic of the company's performance, plans and goals.

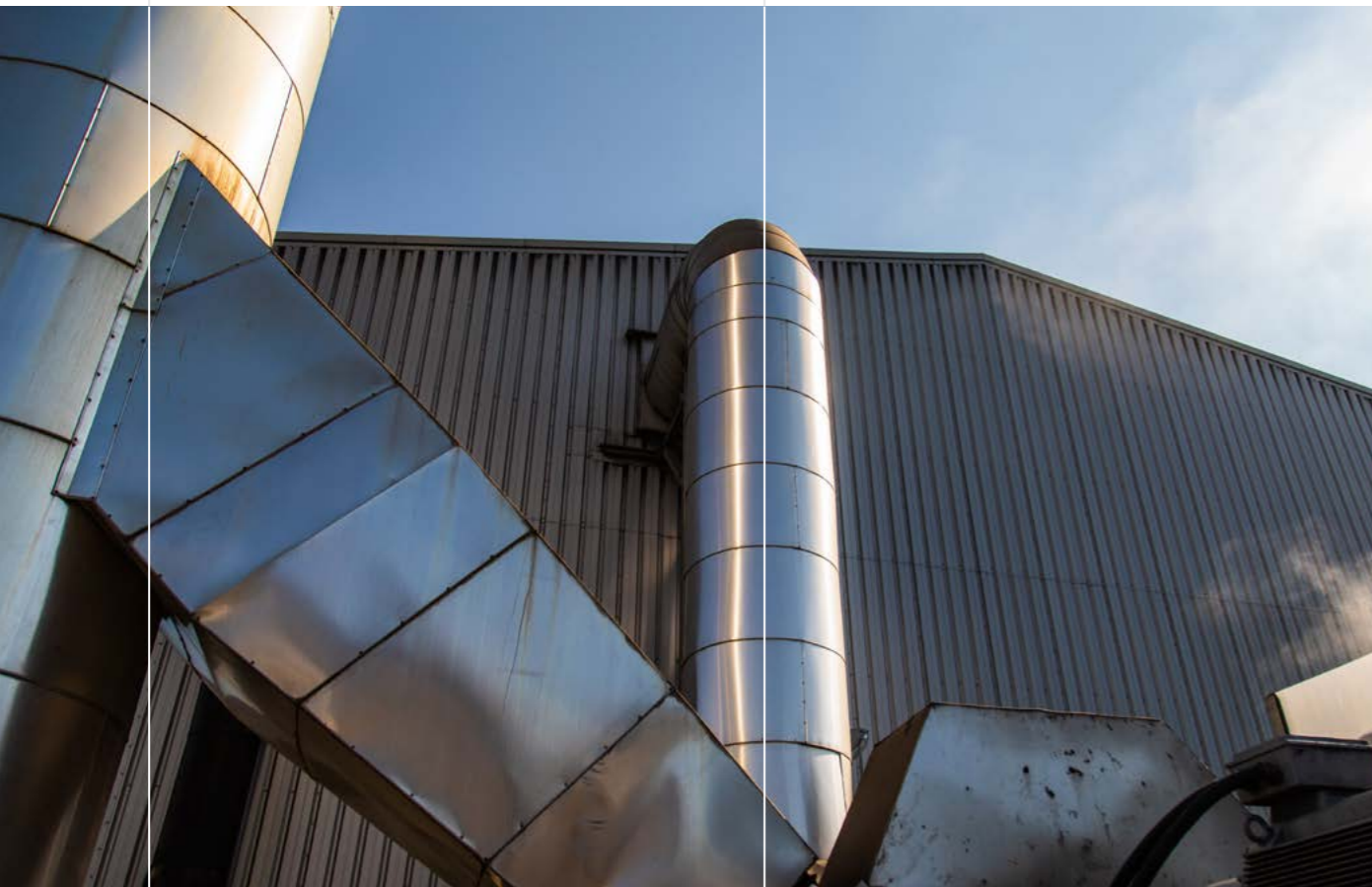
The media is another important stakeholder – we regularly issue press releases on business topics and send them to the representatives of the media. We regularly answer to questions asked by the media and company representatives give interviews to interested journalists.

Contacts with officials representing public administration bodies are maintained on an ongoing basis by Mo-BRUK Group employees. The most common channels of communication used for this purpose are: phone and e-mail, as well as letters. Regular contacts

facilitate better understanding of the topics discussed with officials.

An important element in building relationships with customers is listening to their expectations but also, on the other hand, highlighting the challenges faced by environmentally responsible companies.

The Mo-BRUK Group's customers include primarily waste generators, waste brokers, local government companies and local governments. The Group attaches great importance to building direct and lasting relations with its customers. Regular contact with customers are conducted by employees of the sales department. Telephone calls, direct meetings or e-mail correspondence are used for this purpose. The Company does not organize group meetings or socializing events with its trading partners. In order to present the offering and services of the Mo-BRUK Group to customers, our representatives take part in conferences and trade shows.



Membership in organizations and business profile

GRI: 2-28

The Mo-BRUK Group engages in the activity of industry organizations in order to continue to learn and share its experiences with other companies.

In May 2020, Józef Mokrzycki, the President of the Management Board of Mo-BRUK at the time, joined the National Chamber of Commerce as Member of the Sector Competence Council for the Raw Materials Recovery Sector, where he represented a waste management sector entity and built the influence of businesses from that industry in order to develop cooperation with educational institutions. His involvement in the Council's

activity was guided by the intent to share the business owner's views on what professional qualifications will be needed in that sector.

As a next step, in June 2021, he joined the Association of Employers of Industrial and Medical Waste Thermal Transformation Plants for Health Care and the Environment, whose mission focuses on responsible treatment of hazardous waste. This is expressed by making sure that their processing or neutralization is achieved in compliance with the highest environmental protection standards and while protecting human life and health. It is an important element of the organization's mission also to emphasize the energy value of this process, which can be utilized by the economy.



**Corporate
governance
and ethics**

Ethics and transparency in business

The Mo-BRUK Group conducts business and communicates with the outside world following the principles of honesty and transparency. This enables the organization to develop in a stable and sustainable way, having respect for the stakeholders' interests.

This business approach is reflected in the policies we have in place and the tools that help us build the organization on the basis of values that are crucial for it.



We do realize that the profile of our business carries considerable weight for the operation of the Polish economy and contributes to environmental protection. Therefore, we put internal regulations in place that reflect our approach and give frame to the day-to-day operation of the company.

Wiktor Mokrzycki

Vice-President of the Management Board for Sales



Code of Values and Anti-Corruption Policy of Mo-BRUK

GRI: 3-3 205, 205-3

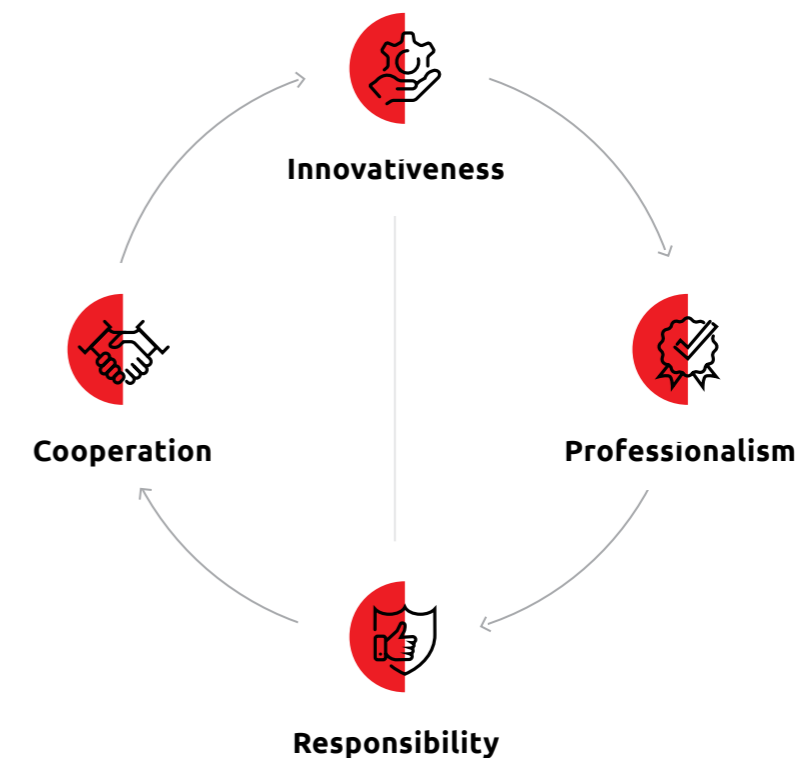
WSE: G-P2, G-P3

The "Code of Values of Mo-BRUK S.A." lays down a set of principles and provides a description of the organization's most important values, constituting a point of reference and setting standards for the company's activities. One of the objectives behind implementing the Code was to integrate employees around joint actions and to enhance the stakeholders' confidence in the organization.

The Code states the values that should be followed by employees in their everyday work, so that they can build long-lasting relationships with cooperating parties, clients and associates. It is also a point of reference when resolving doubts concerning ethical conduct. All employees become acquainted with the Code when they start their employment with the Mo-BRUK Group.

Mo-BRUK employees commit themselves to comply with the principles and values stated in that document, which is available both internally and externally.

Mo-BRUK's principles and values



 **Innovativeness**

- seeking innovation in each area of the business
- being open to new solutions
- implementing innovative solutions
- solving experienced problems

 **Professionalism**

- delivering top-quality products and services
- representing the company properly and caring about its positive image when dealing with other parties
- acting with care and properly performing each assigned task
- simplifying procedures and communicating effectively
- promoting direct communication
- systematizing the approach to the performance of difficult and complex tasks
- meeting deadlines

 **Responsibility**

- complying with law
- caring about and respecting the environment
- being alert and responding to irregularities

 **Cooperation**

- sharing knowledge and experience and acquiring them from others
- getting to know and understand different opinions
- pursuing a joint objective – the development of the firm
- being part of a team
- being guided by respect and kindness towards others and good practices

The Anti-Corruption Policy in place in the Mo-BRUK S.A. Group is the key document setting the standards of conduct for preventing various forms of bribery or corruption.

The document is structured as a practical tool enabling employees to quickly verify:

Three key areas of the Anti-Corruption Policy

1.
What is a suspicious situation from the firm's perspective?

2.
How should the employee behave?

3.
What is recommended behavior in the event such a situation occurs?

Anti-corruption measures

GRI: 3-3 205, 205-3

An important element complementing the "Anti-Corruption Policy" is the implemented **anonymous mechanism for reporting irregularities and suspicious behavior**. Employees may report their concerns by sending an e-mail to a dedicated e-mail box available for correspondence sent from external addresses (even from accounts created solely for the purpose of making a report) or by sending anonymous letters directly to the President of the Management Board. Each report is analyzed to assess its legitimacy.

The assessment is made at two levels:

- hearing the person(s) who can have information about the reported situation, including persons who could be involved in the irregularities,
- conducting technical and investigation procedures, which includes verifying documents, e-mail correspondence, telephone calls, etc.

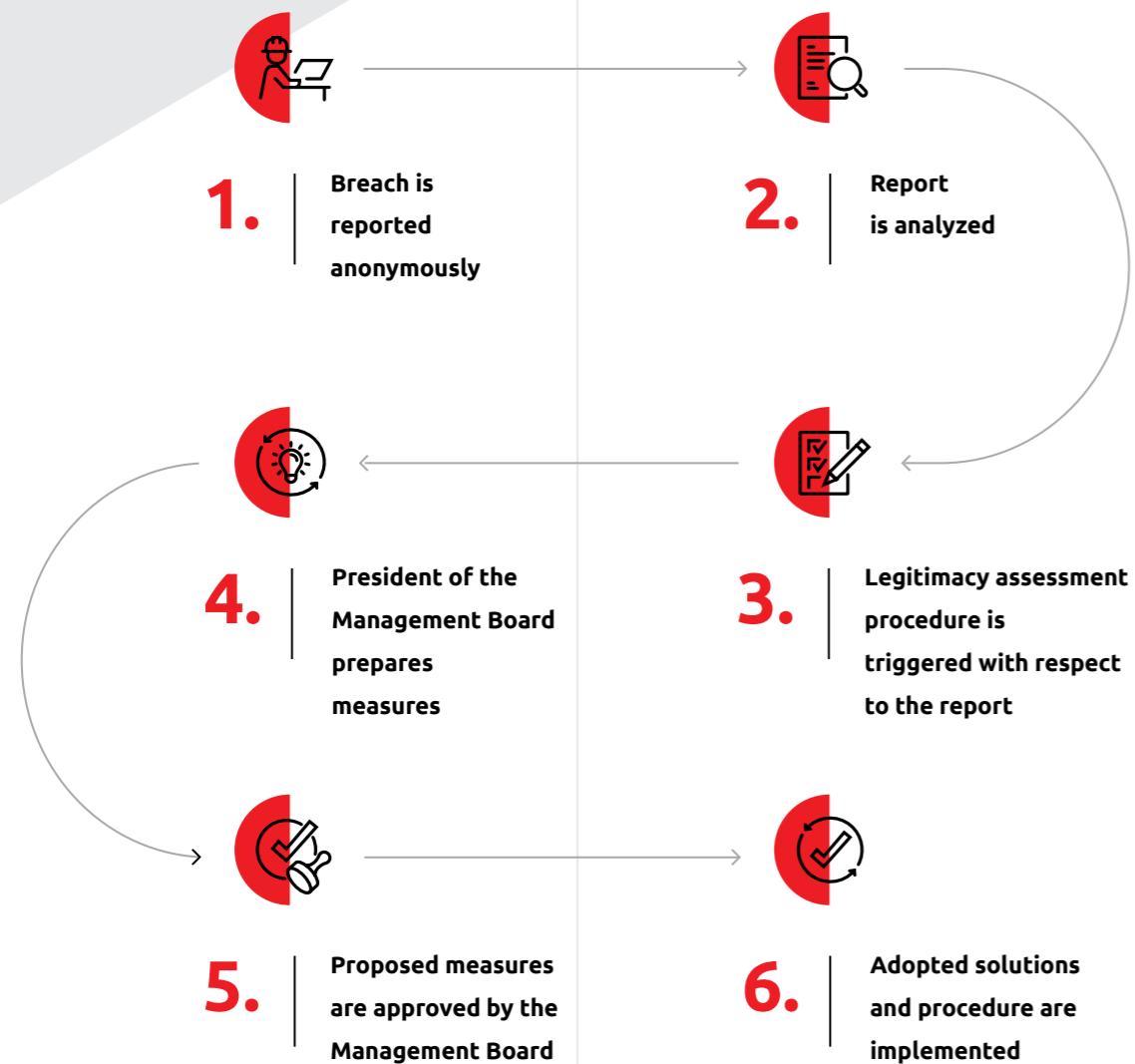
The final element of the process is an assessment whether the reported suspicion is legitimate. At the final stage, the President of the Management Board prepares a proposal of measures with regard to:

- involving public authorities,
- taking disciplinary steps against the employee(s) who has breached the terms of the "Anti-Corruption Policy",
- protecting the company's interests and its reputation,
- eliminating similar irregularities in the future.

The final decision as to the solutions to be implemented is taken by the Management Board.



Flowchart of procedure in case of a breach of the "Anti-Corruption Policy"



Reports concerning actions or omissions on the part of the Management Board of the company are sent (also anonymously) directly to the Supervisory Board which takes over the coordination activities.

No breach of the "Anti-Corruption Policy" was reported in 2021.

No report or instance of corruption was recorded by Mo-BRUK in 2021.

GRI: 2-15

The Management Board of the Mo-BRUK Group acts in compliance with laws and the internal regulations in place concerning the functions performed. With respect to the applicable law, Management Board members are subject the Commercial Companies Code. Additionally, they have to comply with internal regulations, including the Company's Articles of Association, the resolutions of the Shareholder Meeting and the Bylaws of the Management Board of Mo-BRUK S.A. available on the corporate website. Because of this structure arrangement, there are no conflicts of interests.

The Supervisory Board, exercising permanent supervision over the company's activities in all areas of its operations, is a body playing an important role in the Mo-BRUK Group. It is responsible for assessing the com-

pany taking into account the internal audit system and the system of managing risks which are relevant from the company's perspective.

The Mo-BRUK Group publishes detailed information concerning its operations, together with information about the shareholding structure, including about the equity links between Management Board members and the Mo-BRUK Group, in periodic Management Board reports.

The parent undertaking in the shareholding structure of Mo-BRUK S.A is Ginger Capital Sp. z o.o. Vice Presidents of Mo-BRUK S.A. Elżbieta Mokrzycka, Wiktor Mokrzycki and Tobiasz Mokrzycki are members of the Management Board of Ginger Capital. This entity does not conduct activities competitive in relation to Mo-BRUK. There are no conflicts of interests in this case.

Compliance with law

GRI: 2-27

Acting professionally in compliance with the national and international law is a crucial element in the Mo-BRUK Group's operations.

In 2021, allegations of a breach of law and other regulations as part of the activities conducted were made on five occasions. In each of the cases, the Group took legal remedies following the prescribed procedure, as it did not agree with the findings made by the administrative authorities.

Four of these cases concern the charging of increased fees, by the Marshall of the Dolnośląskie Voivodeship, for the disposal of waste in the landfill in Wałbrzych which did not have approved landfill instructions. One case concerns the administrative fine imposed by the Environment Protection Inspector for the Śląskie Voivodeship in Katowice on Mo-BRUK S.A., in



an amount of PLN 10,000, for waste management in breach of the license held to collect and treat waste on a property in Zabrze. At the time of publishing this report, the cases are pending. An amount of PLN 3,571,222.34 was secured in the technical account of Mo-BRUK S.A. in the course of an administrative enforcement procedure which was suspended. This amount is the increased fee for 2015. No non-financial sanctions were imposed in any of the above-described cases.

The Management Board informs the stakeholders about any significant progress in the proceedings in question in current reports published in the ESPI system. Moreover, a concise description of the situation is included in periodic report.

No fines were imposed against any of the Mo-BRUK Group entities in 2021.

Value chain and business model

GRI: 2-6

Owing to an effective business model, Mo-BRUK remains a leader of the industrial waste treatment sector in Poland. The operation of three technologically diversified and complementary business segments makes it possible to provide services to customers from all important sectors of economy. Important customers include municipalities, especially in the area of defusing environmental time-bombs, and industrial plants, such as Orlen, Synthos, PKP Polskie Linie Kolejowe, PGE, Kronospan, Grupa Azoty.

The operation of three key business segments enables cooperation to be established with various entities, both from the business sector, and those representing public administration, including local governments.

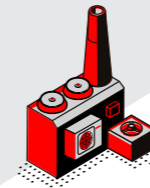
The first of these segments, whose activities consist in solidifying and stabilizing non-organic waste, hazardous waste and waste other than hazardous waste, includes operations enabling the production of granulated cement. This material is widely used in construction industry and land remediation. Its main recipients are building contractors.

Raw material for this process is obtained from the industrial and medical waste incineration plant owned by the Mo-BRUK Group, whose operations are the main part of the second business segment. Process steam generated in the incineration plant is supplied to the refinery cooperating with it. In the future, it will also be possible to use it to generate electricity and the range of potential partners will expand.

The third of the business segments of our Group focuses its activities on the production of alternative fuel from sorted municipal and industrial waste, obtained from, among others, municipal waste sorting plants, furniture producers or car factories. An efficient energy source, meeting quality standards, is created in the form of solid fuel which can be used as a substitute for coal for cement plants, and in the future for power generation plants and combined heat and power plants.

Moreover, the Mo-BRUK Group runs two small service stations in Niecew and Łęka. The Mo-BRUK Group focuses on developing waste treatment technologies, and this is the reason why less profitable construction activities have been abandoned.

The Mo-BRUK Group is open to cooperation also with foreign partners, offering waste management services, sale of artificial aggregate and alternative fuels.



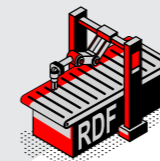
Waste management service

- **Recipients of the offer:**
Waste producers, waste holders, local governments, intermediaries trading in waste
- **Country to which offers are addressed:**
PL, IT, GR, DE, LT



Artificial aggregate

- **Recipients of the offer:**
Building contractors, earthworks and leveling works contractors
- **Country to which offers are addressed:**
PL, SK, CZ



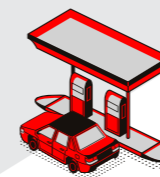
Alternative fuel - RDF

- **Recipients of the offer:**
Cement plants, power plants, combined heat and power plants
- **Country to which offers are addressed:**
PL, UA



Laboratory services

- **Recipients of the offer:**
Individual customers
- **Country to which offers are addressed:**
PL

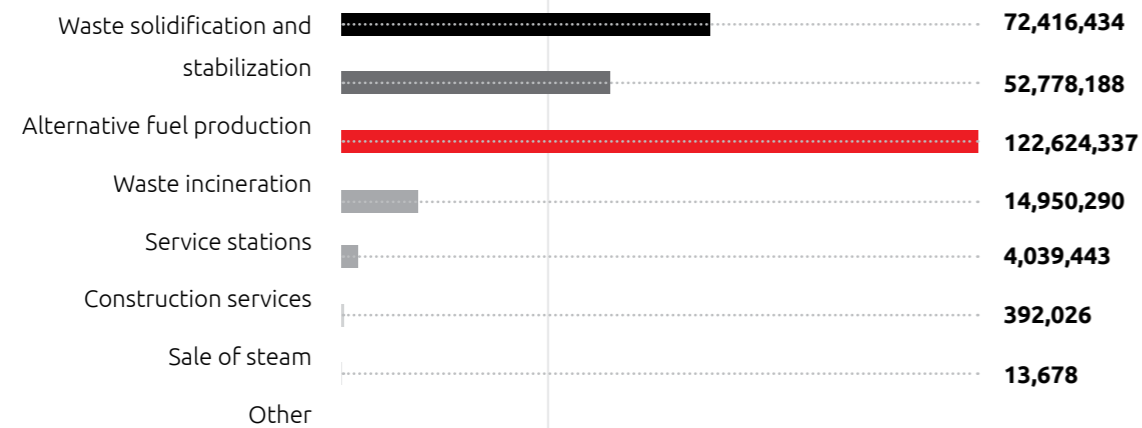


Fuel at service stations

- **Recipients of the offer:**
Individual customers
- **Country to which offers are addressed:**
PL

This business model structure is efficient and generates stable revenues from waste collection while guaranteeing environmentally friendly and financially optimal sale of manufactured products. Mo-BRUK creates benefits for the Group and its shareholders, the environment and customers, who become involved in building a circular economy.

Net sales value of particular services/product categories [PLN]



Responsibility in business

GRI: 2-23, 2-24

The Mo-BRUK Group develops its business in compliance with the principles of sustainable development, placing particular emphasis on its environmental aspect. Having regard to the expanding scale of the business and in pursuit of the intention to engage in acting for sustainable development, the need to develop internal regulations, concerning the implementation of a responsible business policy, was identified in 2021.

Acting for sustainable development is an important area of operation of the Mo-BRUK Group, which is reflected in social engagement - support to local organizations and persons who have experienced misfortunes. In 2021, assistance was addressed to the sick, to the poorest or to people who were otherwise disadvantaged. In 2021, 55 people received support from Mo-BRUK. The funds assigned for this purpose totaled PLN 56.6 thousand.

An important area of the Mo-BRUK Group's activities is cooperation with and support offered to local governments, especially from the regions where the Group conducts its business. Mo-BRUK engages in support provided to many local social, cultural and educational initiatives. Especially relations aimed at supporting local initiatives in the area of cultural events and entertainment, including various competitions, contests and concerts, are established.

Mo-BRUK entered into cooperation with non-governmental organizations and third sector entities, such as the Polish Ecology Club (Polski Klub Ekologiczny), International Institute for Environmental Policy and Strategy (Międzynarodowy Instytut Polityki i Strategii Ekologicznej) or Volunteer Blood Donors Association, sports clubs and with the Volunteer Fire Service agencies.



WSE: S-P5, S-P6

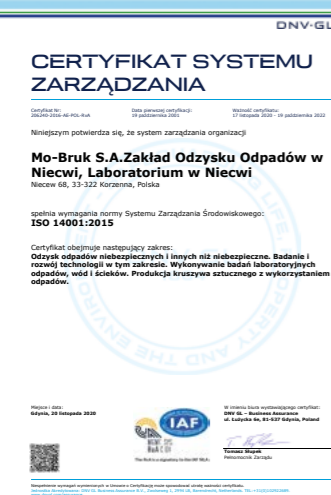
In all areas requiring compliance with the national or international law, the Group brings its operations into line with the regulations relating to respect for human rights. This also follows from the implemented "Code of Values", in which professionalism, responsibility and cooperation are indicated as key values. This entails open communication – putting emphasis on activities in the areas of education and on responding to irregularities, as well as on activities promoting respect, kindness and good practices.

No separate documents were implemented by the end of 2021 which would deal with issues relating to respect for human rights concerning internal and external stakeholders.

GRI: 2-25

To ensure the highest standards in the Waste Recovery Plant and in the Laboratory in Niecew, the Mo-Bruk Group brought the quality management system into line with the ISO 9001 standard, and with respect to reducing impact on the environment, with the ISO 14001 standard, which are among the most recognizable, voluntary standards renowned all over the world.

In order to meet the requirements set forth in the aforementioned standards, detailed internal procedures were developed and implemented, and the "Quality and Environmental Management Book" was updated in 2021. It is a document in which the model of the quality and environmental management system for the Waste Recovery Plant in Niecew is described with respect to the recovery of hazardous waste and waste other than hazardous, in accordance with the requirements set forth in the ISO 9001:2015 and ISO 14001:2015 standards.



2001 - ISO 14001 certification in the area of:

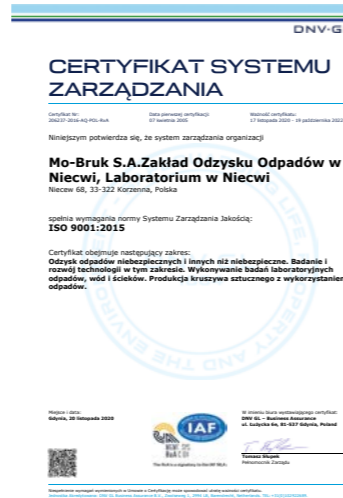
- recovery of hazardous waste and waste other than hazardous,
- technology research and development in this respect,
- laboratory testing of waste, water and wastewater,
- production of artificial aggregate with the use of waste.

SEE THE CERTIFICATE

2005 - ISO 9001 certification in the area of:

- recovery of hazardous waste and waste other than hazardous,
- technology research and development in this respect,
- laboratory testing of waste, water and wastewater,
- production of artificial aggregate with the use of waste.

SEE THE CERTIFICATE



2011 - Accreditation certificate No. AB 1267

Issued by the Polish Center for Accreditation for the requirements set forth in the **PN-EN ISO/IEC 17025:2018-02** standard in the area of:

- laboratory tests concerning alternative fuels, waste, granulated cement, water and wastewater.

SEE THE CERTIFICATE



Quality and environmental management procedures

Procedure **P3**

Corrective measures, risk and opportunity assessment

Ensures supervised and uniform procedures for dealing with non-conformity and risks and opportunities in business.

Procedure **P6**

Preparedness and emergency response

Enables the identification of possible failures, the assessment of the risk of their occurrence and the methods of responding to them.

Procedure **P9**

Non-conforming product supervision

Ensures that non-conforming products which may be generated as a result of waste treatment and artificial aggregate production are dealt with appropriately.

The Mo-BRUK Group pays attention in its business to the quality of processes and manufactured products, in line with values and the principle of responsibility, and respecting the environment and surroundings.

In order to effectively respond to possible complaints, internal procedures were implemented to regulate the Mo-BRUK Group's approach in this area. The two key documents are the "P9 - Non-Conforming Product Supervision" procedure and "Instruction I 18.1 – Complaints from Customers", whose purpose is to ensure that complaints lodged by customers or other parties are handled quickly and effectively.



We closely cooperate with our business partners and customers, responding to any signals relating to services or products we deliver.

Michał Gut
Non-Organic Waste Market Manager

GRI: 2-6

A customer satisfaction analysis was conducted in 2021 on the basis of data received from ten most important partners. The results showed that customers were satisfied with the cooperation to date, which was confirmed by the references provided. No major reservations from customers about the Mo-BRUK Group's operations were revealed in the analysis. No complaints were recorded, either.

GRI: 2-26

WSE: G-P4

The stakeholders of the Mo-BRUK Group represent various groups, and communication with them is maintained in an open fashion. The corporate website provides all necessary details enabling contact by

traditional mail, in person, by electronic mail and over the telephone. All contact details are made available on the Group's website under the Contact tab. All queries or notices received from stakeholders are analyzed in terms of substance. Once the matter has been analyzed, a reply is given to each notice.

There is no responsible business policy in place in the Group or separate, dedicated communication channels for seeking advice on responsible business issues.

No additional separate tools or mechanisms have been created for reporting breaches apart from those implemented as part of the "Anti-Corruption Policy".

Transparent communication

GRI: 2-29

The basis for establishing communication with stakeholders is professionalism and efficiency. The identified stakeholder groups include employees, incineration plants, waste producers and generators and intermediaries, investors and shareholders, as well as national and local media. The Mo-BRUK Group conducted a stakeholder mapping process (the stakeholder map can be found on page 23) and, additionally, particular markets and the scale of the Group's direct contacts were analyzed.

The communication channels in the Mo-BRUK Group were adjusted in such a way that they included information of key importance from the stakeholders' perspective and enabled quick and direct contact.

When liaising with customers, major attention is paid to building direct relationships. On-going contact is maintained by the employees of the Sales Department. Telephone calls, direct meetings or e-mail correspondence are used for this purpose. The Mo-BRUK Group does not organize group meetings or socializing events with trading partners. Apart from the aforementioned communication channels, conferences and industry events are the places where business relations are established.

No particular need for engaging stakeholders in the activities conducted to date has been identified, apart from on-going cooperation with customers which results in revenues generated in the Group.

Additionally, as an entity listed on the Warsaw Stock Exchange, Mo-BRUK S.A. fulfills obligations to disclose information, which includes providing the Polish Financial Supervision Authority with current and periodic information, in accordance with the provisions of the Act on Public Offering applicable in this respect, and the implementing regulations issued on its basis.

Various information is published on the corporate website, along with key documents concerning the business conducted by the Group and resolutions and decisions adopted by the Management Board, including among other things current and periodic reports, key financial data, documents relating to the Shareholder Meeting of Mo-BRUK S.A. and presentations of results.

An important part of liaising with stakeholders is on-site meetings, as well as online meetings initiated during the COVID-19 pandemic. The Group follows an open communication policy, which is exemplified by participation in various conferences, including those organized for investors or for the media. It answers any arising questions as quickly as possible.

As communication channels are developed further, access to the Mo-BRUK Group is also possible via social media and the company account in the LinkedIn portal.

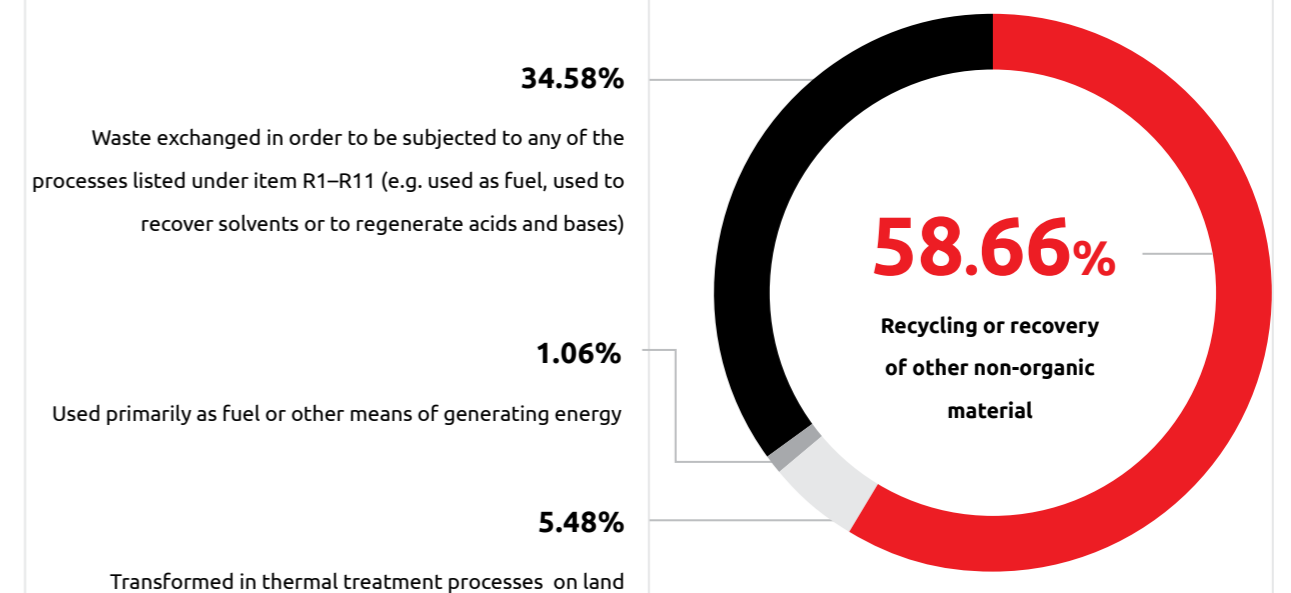
GRI: 3-3 417, 417-1

The Mo-BRUK Group aims at achieving the economic exploitation of waste and ensuring that valuable products are generated in the process of its treatment (alternative fuels or process steam), to be used by other entities. The process of their production is strictly regulated, also as regards the provision of information about these products and their marking.

The details of a given product are made available directly to its recipients.

The procedures in place at the Mo-BRUK Group require that information concerning the origin of the product components, the contents of the product, the safety of its use, its disposal and impact on the environment is provided.

Percentage of relevant product categories covered by and assessed in terms of compliance with the Mo-BRUK Group's procedures.



MOBRUK



Employees

Headcount in the Mo-BRUK Group

The Mo-BRUK Group can develop owing to its employees and high quality cooperation at all levels of the organization. This is particularly important as employees work in various departments. Therefore, it is extremely important to build an organizational culture in which emphasis is placed on maintaining good relations with

employees. Owing to their everyday work and commitment, our mission can be accomplished and innovative waste management solutions can be implemented.



Our goal is to build an organization which will be a friendly workplace, offering equal opportunities and possibilities for development to all staff members. Each subsequent success of our Group is an effect of the commitment of our employees who together create Mo-BRUK.

Elżbieta Mokrzycka

Vice-President of the Management Board for Administration



GRI: 2-7

Table showing the number of employees on employment contracts in 2021 by gender

Number of employees by gender	Women	Men	TOTAL
Number of employees			
▪ Mo-BRUK	26	157	183
▪ Raf-Ekologia	3	35	38
TOTAL	29	192	221
Number of permanent employees			
▪ Mo-BRUK	23	125	148
▪ Raf-Ekologia	2	33	35
TOTAL	25	158	183
Number of permanent employees			
▪ Mo-BRUK	3	32	35
▪ Raf-Ekologia	1	2	3
TOTAL	4	34	38
Number of non-guaranteed hours employees			
▪ Mo-BRUK	0	0	0
▪ Raf-Ekologia	0	0	0
TOTAL	0	0	0
Number of full-time employees			
▪ Mo-BRUK	23	156	179
▪ Raf-Ekologia	3	35	38
TOTAL	26	191	217
Number of part-time employees			
▪ Mo-BRUK	3	1	4
▪ Raf-Ekologia	0	0	0
TOTAL	3	1	4

Table showing the headcount as at 31 December 2021 – persons with whom an employment contract was concluded. No significant variations in the number of employees occurred in the reporting period which would be an indication of increased turnover.

WSE: S-P3

Employee turnover rate in Mo-BRUK S.A. in the reported period*

28 Number of employees who left voluntarily in the reporting period

0.15 Voluntary turnover rate

3 Number of employees who left involuntarily in the reporting period

0.02 Involuntary turnover rate

* No employees left Raf-Ekologia in the reporting period.

GRI: 2-8

Table showing the number of workers who are not employees in 2021 by type of work

Type of work	Number of workers who are not employees	Type of contract
Mo-BRUK		
consultancy services	4	mandate contract
service	6	mandate contract
production/blue-collar work	10	mandate contract
intermediary services	5	B2B
white-collar work	3	traineeship
white-collar work	1	contract with the Labor Office as part of an unemployment intervention program
Total	25	
Raf-Ekologia		
service	2	mandate contract
Total	2	

Tables showing the status as at 31 December 2021 – number of persons with whom a contract other than an employment contract was concluded.



GRI: 2-19

The issues of remuneration in the Mo-BRUK Group are regulated by the guidelines for each group of employees set forth in the detailed policies and rules and regulations.

The remuneration policy applicable to members of the supreme management body and senior management is defined in the "Remuneration Policy Applicable to the

Management Board and Supervisory Board". The main premises of the remuneration policy applicable to Management Board members and management staff focus on linking remuneration with the employee performance and compliance with laws and regulations.



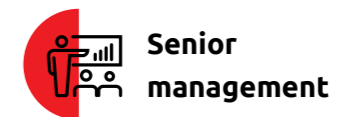
remuneration is determined by resolutions of the Shareholder Meeting



remuneration is determined by resolutions of the Shareholder Meeting



remuneration is determined by resolutions of the Supervisory Board

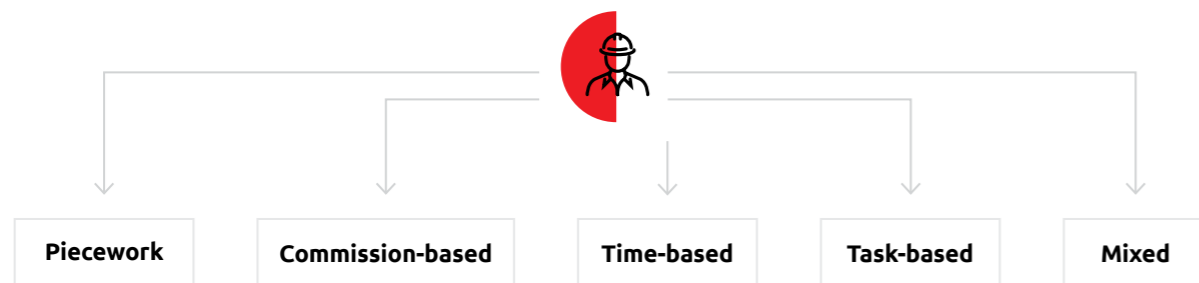


remuneration comprises the base pay and bonus based on, for example, the volume of work done, production or sales, depending on the position and level of seniority

The remuneration policy applicable to employees is set forth in the "Employee Compensation Regulations", in which various pay systems, pay components and the

applicable types of bonus and additional benefits are described.

Employees are engaged in the Mo-BRUK Group under one of five pay systems:



Particular pay components and the rules for calculating them are agreed with the employee at the time of recruitment.

The rules on fixed and variable remuneration regulate the issue who is going to receive which type of remuneration and on what terms.

Fixed remuneration

The scope and amount of remuneration are agreed at the employee recruitment stage and are set on a case-by-case basis. They depend on the position held, the place of work, the level of education and experience.

Variable remuneration

is an integral component of the total remuneration and may have the form of one of three types of bonus:

- **percentage-based** – representing up to 30% of the base pay. Its amount depends on the organizational unit and the position held, and it is granted on the basis of a proposal made by the superior;
- **commission-based** – depending on the performance, including the volume of the goods sold, waste accepted or incinerated or the value of the invoices issued. Also in this case, the bonus rate depends on the position held and the organizational unit. It may be determined individually or collectively.

The Mo-BRUK Group has rules in place relating to pay for terminating the contract, applicable to employees with whom non-competition or similar agreements have been signed. They refer to a prohibition on competition, or on work for firms of the waste treatment industry which are competitors of Mo-BRUK S.A. In the event that the employment relationship is terminated, benefits are to be paid to the employee for a period specified in the agreement until he or she undertakes employment with another organization. Four agreements including such a clause were signed with employees in 2021. No benefits on this account have been paid to date. The non-competition provisions concern primarily employees working as technology engineers and sales specialists.

No clawback procedures* are applied in the Group. The only provisions concerning possible financial settlements in the event that the employment relationship is terminated arise from agreements signed in relation to upgrading vocational qualifications. The Group covers the costs of additional courses and training that

upgrade employees' qualifications or enable them to acquire additional licenses. In such a case, employees are required to work for the Group for a specific period of time after completing the course. Should they decide to terminate the contract before the expiry of specified period, they undertake to repay the costs of the course or training.

GRI: 2-20

Decisions relating to the process of determining remuneration are the responsibility of the Management Board members who are in charge of particular units of the organization, in cooperation with direct superiors. The expectations of the candidates are also taken into account when determining the amounts of remuneration.

When remuneration payable to Supervisory Board members is determined, external stakeholders – the shareholders become engaged in the process, who participate in determining these issues by voting on proposals concerning remuneration amounts.



* In accordance with GRI 2-19, these are clauses permitting the recovery of funds already paid out.

GRI: 2-21

Annual compensation in Mo-BRUK S.A.

5.36

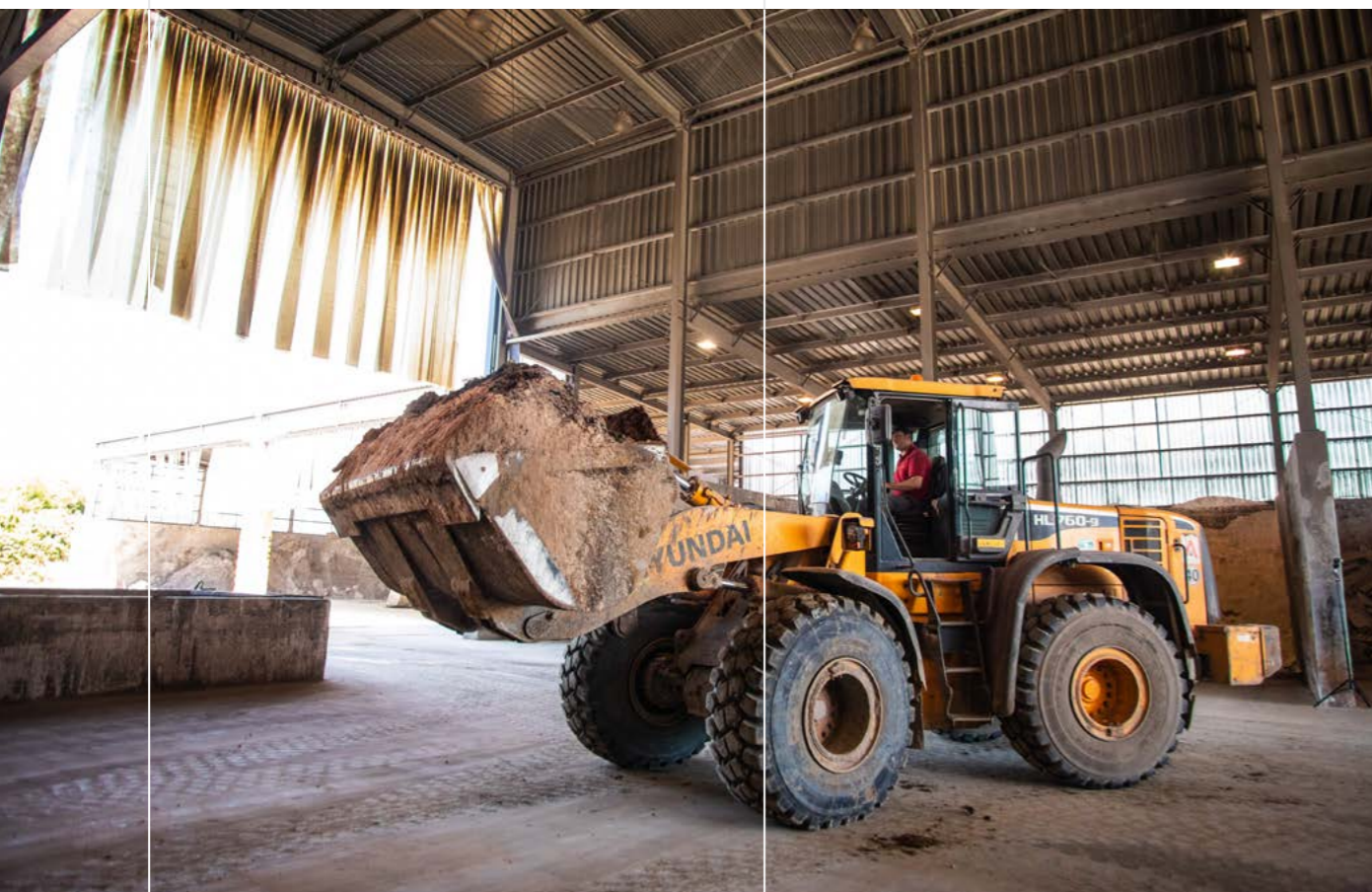
The ratio of the annual total compensation for the organisation's highest-paid staff member to the median annual total compensation for all employees (excluding the highest-paid staff member)

-2.59

The ratio of the percentage increase in annual total compensation of the organization's highest-paid staff member to the median percentage increase in annual total compensation for all employees (excluding the highest-paid staff member)

Data based on the number of staff members on employment contract as at 31 December 2020 and 31 December 2021.

* The negative value is due to a decrease in the compensation of the organization's highest-paid staff member



Annual compensation in Raf-Ekologia Sp. z o.o.

3.52

The ratio of the annual total compensation for the organisation's highest-paid staff member to the median annual total compensation for all employees (excluding the highest-paid staff member)

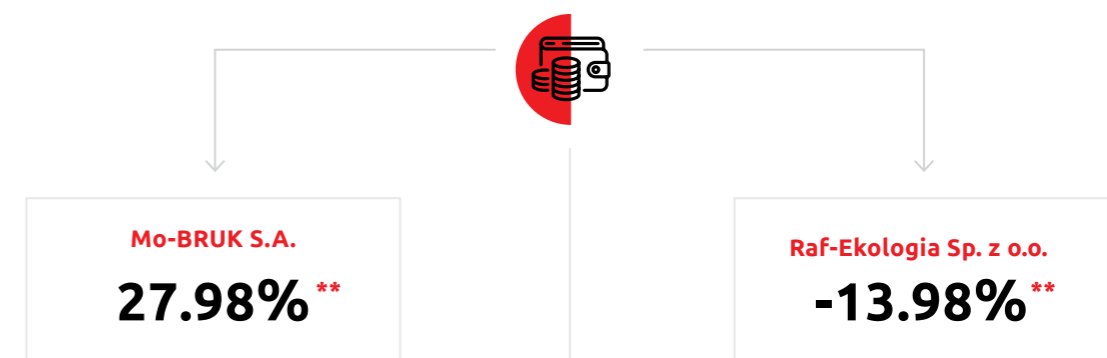
0.11

The ratio of the percentage increase in annual total compensation of the organization's highest-paid staff member to the median percentage increase in annual total compensation for all employees (excluding the highest-paid staff member)

WSE: S-P2*

Pay equity ratio

(based on the number of staff members on employment contract as at 31 December 2020 and 31 December 2021)



GRI: 2-30

WSE: S-P4

The Mo-BRUK Group fully supports employee initiatives and the freedom of association. Employees may set up any trade union organization. No trade unions

were established by the end of 2021 and there were no employees covered by a collective bargaining agreement.

* Based on the "ESC Reporting Guide": the pay equity ratio means the difference between the average pay (taking into account bonuses and other rewards and additional benefits) of men and women in the company in the reporting period.

** The figures obtained show the percentage by which men's pay is on average higher (or lower) than women's pay.

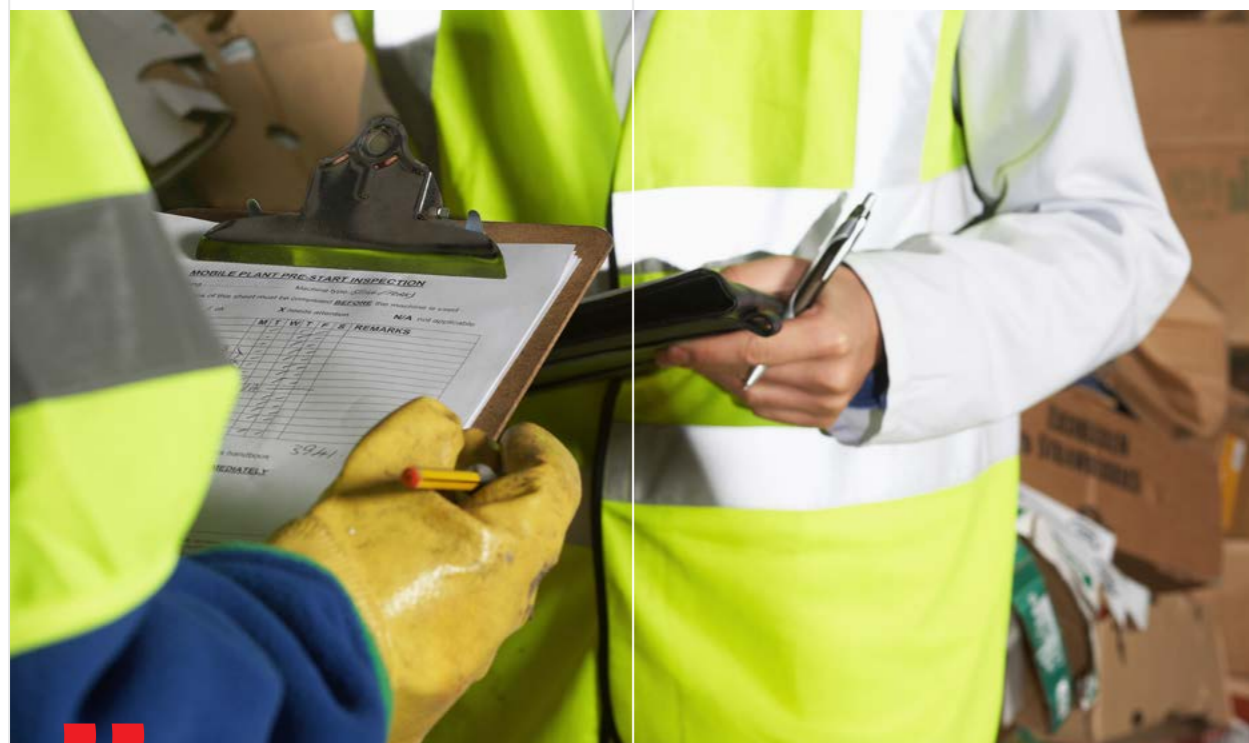
Diversity management and non-discrimination

GRI: 3-3 405

Equality and diversity are important values in the Mo-BRUK Group, especially in the context of building the organization and creating an employee-friendly environment. This also has a positive impact on adopting a new, broader perspective as far as thinking about the operation and further development of the Group is concerned.

There were no separate policies in 2021 regulating the issues of diversity and equal opportunities management.

No negative effects have been recorded in this area so far, but the Mo-BRUK Group thoroughly analyzes market behavior and trends that help prevent undesirable behavior.



We rely on knowledge and openness to diversity issues in our everyday practice. This makes it possible to us to build an atmosphere of openness and friendliness in our organization. What is more, we can see how positive an impact it has on the recruitment process, in which we employ the best people for given positions.

Paweł Rosiek
HR and Finance Specialist

GRI: 405-1

WSE: S-P1

Table showing the diversity of governance bodies and employees in terms of age and gender in 2021

Percentage of employees in the governance bodies

	Mo-BRUK Group			Mo-BRUK		Raf-Ekologia			
	total	women	men	women	men	total	women	men	total
Management Board									
▪ under 30 years old	0%	0%	0%	0%	0%	0%	0%	0%	0%
▪ 30 to 50 years old	40%	0%	40%	0%	50%	50%	0%	0%	0%
▪ over 50 years old	60%	20%	40%	25%	25%	50%	0%	100%	100%
Total	100%	20%	80%	25%	75%	100%	0%	100%	100%
Supervisory Board									
▪ under 30 years old	0%	0%	0%	0%	0%	0%	0%	0%	0%
▪ 30 to 50 years old	20%	0%	20%	0%	20%	20%	0%	0%	0%
▪ over 50 years old	80%	0%	80%	0%	80%	80%	0%	0%	0%
Total	100%	0%	100%	0%	100%	100%	0%	0%	0%

Percentage of employees per employee category

	Mo-BRUK Group			Mo-BRUK		Raf-Ekologia			
	total	women	men	women	men	total	women	men	total
senior management									
▪ under 30 years old	0%	0%	0%	0%	0%	0%	0%	0%	0%
▪ 30 to 50 years old	50%	0%	50%	0%	75%	75%	0%	0%	0%
▪ over 50 years old	50%	17%	33%	0%	25%	25%	50%	50%	100%
Total	100%	17%	83%	0%	100%	100%	50%	50%	100%
middle management									
▪ under 30 years old	6%	6%	0%	6%	0%	6%	0%	0%	0%
▪ 30 to 50 years old	82%	12%	71%	12%	71%	82%	0%	0%	0%
▪ over 50 years old	12%	0%	12%	0%	12%	12%	0%	0%	0%
Total	100%	18%	82%	18%	82%	100%	0%	0%	0%

other employees	Mo-BRUK Group			Mo-BRUK		Raf-Ekologia			total
	total	women	men	women	men	total	women	men	
■ under 30 years old	15%	1%	14%	1%	13%	14%	0%	20%	20%
■ 30 to 50 years old	56%	9%	47%	10%	49%	59%	3%	40%	43%
■ over 50 years old	29%	4%	26%	4%	24%	28%	3%	34%	37%
Total	100%	13%	87%	14%	86%	100%	6%	94%	100%

3. Percentage of all employees by age and gender

	Mo-BRUK Group			Mo-BRUK		Raf-Ekologia			total
	total	women	men	women	men	total	women	men	
■ under 30 years old	14%	1%	13%	1%	11%	13%	0%	19%	19%
■ 30 to 50 years old	58%	9%	49%	10%	51%	61%	3%	38%	41%
■ over 50 years old	29%	4%	25%	3%	23%	26%	5%	35%	41%
Total	100%	13%	87%	14%	86%	100%	8%	92%	100%

Men are the most represented category in the Management Board. There are no women in the Supervisory Board.

As far as senior and middle management staff is concerned, its members are mostly men. Middle management staff is made up mostly of persons aged from 30 to 50 (82%).

Because of the specific nature of the Mo-BRUK Group's operations, a considerable number of the remaining employees are men (87%).

GRI: 3-3 406
The issues of equality and equal rights are important for the Mo-BRUK Group. The company follows principles aimed at preventing discrimination due to gender, age, disability, race, religion, political views, sexual orientation or nationality. Associates are chosen because of their competence and experience.



We make every effort to create a workplace that is friendly to all employees. This is our responsibility, also in the context of the remaining stakeholders, and a clear signal we address to the environment in which we operate.

Elżbieta Mokrzycka

Vice-President of the Management Board for Administration

The above principles are communicated to employees and enhanced by framing associates' responsibility. This allows to eliminate undesirable situations. The Mo-BRUK Group's approach is formalized in detailed policies. It is based primarily on ethical conduct and kindness.

In practical terms, this can be seen in decisions concerning the situation of employees, such as decisions concerning employment or promotion – in such cases only the person's qualifications and achievements are the crucial factors.

Should the organization receive signals concerning discrimination or any manifestations of intolerance, the situation would be analyzed and conclusions would be drawn in order to eliminate undesirable conduct.

GRI: 406-1

No incidents of a discriminatory nature were recorded in 2021



Employee safety and the OHS system

GRI: 3-3 403, 403-1

WSE: S-51

Safety issues are given priority in order to ensure the highest level of protection for employees, as well as to make sure that the continuity of the tasks performed is maintained. In 2021, the Mo-BRUK Group initiated works on launching an occupational health and safety management system (BHP ISO 45001). All laws regulating the issues of employee safety and accident and injury at work prevention are applied in detail.

Waste treatment industry is exposed to increased fire hazards. One of the business segments which are most at risk of fire is the production of alternative fuels. Self-ignition of waste occurred a number of times in this process or in the course of waste incineration*. It is important to properly secure the organization of work before such hazards materialize. Mo-BRUK applies all security measures in accordance with the Regulation of the Minister of Environment of 29 August 2019 regarding visual systems for monitoring waste

* In most cases of the accidental ignition incidents that occurred in the Group the fire was suppressed with the use of the Group's own resources, without the need for the Fire Service to intervene. An incident which did not cause significant adverse effects occurred in 2021. All the Group's plants are equipped with professional systems for suppressing fire in case of accidental ignition.

storage and disposal areas. Additionally, to ensure an efficient and reliable fire prevention system, fire prevention security measures have been put in place, including solutions such as foaming agents appropriate for materials and waste stored. Moreover, thermal detectors and thermo-vision cameras have been installed. This is a standard applying in all plants operated by the Mo-BRUK Group.

An important element of this system is the requirement to appropriately prepare employees in case a hazardous situation occurs – all Mo-BRUK employees have undergone fire safety training, including training in operating the fire fighting system.

GRI: 403-5

The employees of the Mo-BRUK Group undergo various types of OHS training.

OHS training delivered in 2021.

Name of training	Number of participants
Initial OHS training	26
Training - on-site job-specific OHS instruction	99
Periodic OHS training for blue-collar jobs	65
Periodic OHS training for white-collar (office and administration) jobs	8
Periodic OHS training for staff management jobs	5
Pre-medical first aid training for employees	7
Fire prevention training for employees	35

Training courses are planned on the basis of the applicable regulations, including the Regulation of the Minister for the Economy and Labor of 27 July 2004 regarding occupational health and safety training, Journal of Laws of 2004, No. 180, item 1860, 1. Important documents regulating the above issues in the Mo-BRUK Group also include regulations on fire prevention and adequate preparation of employees, and the Fire Prevention Act of 24 August 1991 (consolidated text: Journal of Laws of 2019, item 1372), and the Regulation of the Minister of the Interior and Administration of 19 February 2020, item 296, regarding the fire prevention requirements to be met by structures or their parts and other areas intended for the collection, storage and treatment of waste.

Notwithstanding the regulations in force, additional training courses are organized in accordance with employees' current needs. Directors/managers of par-

ticular plants reports their training requirements to the OHS services and the OHS and Fire Prevention Coordinator of the Mo-BRUK Group.

GRI: 403-7

In order to prevent and mitigate the adverse consequences, if any, for occupational health and safety, OHS services have been established. They are responsible for the on-going assessment of occupational hazards involved in work in particular positions and conduct on-going inspections and periodic training for employees. With respect to training courses, they include initial or periodic courses, as well as evacuation and fire drills in particular organizational units.

The OHS services are also engaged in drawing up and updating the OHS and fire prevention documentation, including job-specific fire prevention instructions for each of the organizational units.

GRI: 403-9

Work-related injuries in the Mo-BRUK Group in 2021

0

Number of fatalities as a result of work-related injury

0

Number and rate of high-consequence work-related injuries

2*

Number of work-related injuries

* Ankle joint strain and sprain, burn

Since employee safety and process flow are among the priorities at the Mo-BRUK Group, measures are taken to eliminate potential hazards and minimize any risks. For this purpose, periodic inspections of the OHS and fire safety status and regular training of employees have been introduced. Our employees are trained to react immediately and eliminate any factors resulting in deviations from normal conditions in the work environment.

In addition, occupational hazards are evaluated for each post. Following the analyses, processes in the Mo-BRUK Group have been planned so as to avoid risk of injuries with significant consequences.

Regarding elimination of other risks, employee engagement and awareness raising programs are regularly organized as part of actions to improve occupational safety. Implementation of process methodology that specifies in detail the conduct of individual operations

and advanced solutions for the implementation of organizational and management technology is an important part of this process. Simultaneously, investments in infrastructure are being made to implement state-of-the-art technological solutions.

This system has been complemented with the development of analytical documentation and implementation of devices for potential hazard monitoring. Periodic audits of OHS and fire safety are conducted. Evacuation drills with participation of the State Fire Units are organized for employees.

MOBRUK



4

**Supporting
circular economy**

Investments into circular economy

Every business entity should strive to reduce waste generation, although in the present situation it is not possible to eliminate it completely. Thanks to its more than 30 years of experience in the field, the Mo-BRUK Group has implemented technological solutions to improve processes related to waste processing.

Mo-BRUK's facilities dispose of ca. 1000 tons of waste per day, much of it hazardous. This capacity developed by the Mo-BRUK Group is unique at the European level: the Group processes ca. 90% from the list of over 900 codes assigned to hazardous waste.

At further stages, waste is processed in the Mo-BRUK plants, account being taken of their specific properties. Waste is not just disposed of – it becomes raw material for manufacture of further products. Such process makes it possible not only to use and reprocess the waste, but also fosters a reduction in the use of certain natural resources. Development work in the Group are conducted in line with the strategy to maximize the use of waste for manufacture of RDF and the use of energy produced from hazardous waste which makes it possible to minimize the need for extraction of coal and other fossil fuels. Mo-BRUK also produces artificial aggregates from non-organic waste, which helps reduce the sourcing of natural aggregates.



Implementing appropriate technology solutions in the area of waste management is particularly important in the context of actions for the benefit of sustainable development and circular economy. We are now facing a challenge related to manufacturing products without generation of waste, and should waste be produced, to making sure that it can be reused. As Mo-BRUK, we support businesses in managing their waste in such a way that it is suitable for further processing and closing the life cycle of a given raw material.

Bartosz Czuczko
chief process engineer

Changing regulations in the field of environmental protection, as well as waste regulations, both at the national and EU level, place considerable emphasis on taking harmful waste disposal measures in a specific way. Since Mo-BRUK's activities are consistent with the solutions required by law, the Company is an important partner for those entities which must comply with increasingly demanding standards for waste management when conducting their business.

Mo-BRUK is one of the key entities dealing with waste management in Poland. It is very important from the point of view of the country and practice in the field of environmental protection. Thanks to the investments into waste neutralization, we are able to dispose of most of waste types generated in Poland.

Research and Development Center (R+D) of the Mo-BRUK Group

The Mo-BRUK Group has been perfecting its waste treatment processes in such a way that reuse is not only possible, but also as advantageous and efficient as possible. Work conducted in the Group's own Research and Development Center in the scope of waste processing capabilities is an important element of the Group's operations. The Center consists of an accredited laboratory and a team of process engineers. The establishment of the Center was initiated in 2010, and its main objective is to develop environmentally friendly waste treatment technologies.



Research and Development Center

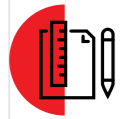


Laboratory



Process engineers

Key tasks of the R+D Center:



planning and designing new technologies of waste processing and recovery



implementation of previously validated technologies (new formulas) developed by RDC for use in the plant



cooperation with scientific institutions and laboratories in the area of development of new technologies and experimental research



actions to obtain patents for innovative technologies



sampling for analyses



laboratory tests, including tests necessary for the purposes of development, implementation and validation of new technologies



implementing new research methods and new matrices (validation)

Our process engineers are responsible for implementing new technologies in the field of waste processing to make sure that the Group's process is even more innovative, efficient and adjusted to customers' needs.

The laboratory carries out research works requested to check solutions developed by process engineers and performs necessary tests for the various divisions of the Mo-BRUK Group.



The accredited laboratory operating to satisfy the needs of the Research and Development Center and the plants of the Mo-BRUK Group is an important element of safety of operations. Thanks to our own laboratory we are able to carry our quality controls of our products very quickly, precisely and frequently.

Anna Ruchała
laboratory manager

The R+D Center operates in line with the highest international standards, which is confirmed by certificates: ISO 9001 (standard concerning implementation of a quality management system in an organization) and 14001 (Environmental Management System adjusting the organization's operations with a view to minimizing negative factors impacting the environment). The laboratory has been accredited as consistent with the PN-EN ISO/IEC 17025 standard.

Cooperation with institutions of higher education

In its research and development activity, the Mo-BRUK Group puts special emphasis on the improvement of waste processing technologies in a manner as environ-

mentally safe as possible and at the same time economically viable.

With this objective in mind, we have started cooperation with the largest technical universities in Poland in the field of technology solutions. Searching for high quality results, we have undertaken a number of important projects. In 2015, research work was initiated and the project entitled "Innovative and environmentally safe methods of neutralization of dust, slag and ash from municipal waste incineration plants and other thermal processes", co-financed by the National Center for Research and Development and the National Fund for Environmental Protection and Water Management as part of the "Gekon – Generator Koncepcji Ekologicznych" program, was implemented. It was implemented by a consortium with the Kraków University of technology, AGH University of Science and Technology, and Warsaw University of Technology.

Cooperation with Stanislaw Staszic AGH University of Science and Technology in Kraków has brought about jointly held patents for:

- mineral binder and method of preparation of mortar based on mineral binder,
- mix for making cellular concrete.



Cooperation with Tadeusz Kościuszko University of Technology in Kraków has brought about jointly held patents for:

- treatment of post-processing waste from incineration plants by zeolite synthesis,
- treatment of secondary waste from incineration plants,
- a line for treatment of secondary waste from incineration plants.

The patented inventions have not yet been incorporated in the operations of Mo-BRUK, but the patents mean that the Group is able to protect its market position.

Mo-BRUK also holds a patent for a method of manufacture of artificial aggregate. Patented proprietary tech-

nology has made it possible to process waste materials, such as slag and dust from incineration processes, and using them to produce cement pellet. It is later used as artificial aggregate in road construction or reclamation of damaged areas.

Safety and health matters with respect to waste processing in Mo-BRUK

Safety of waste processing

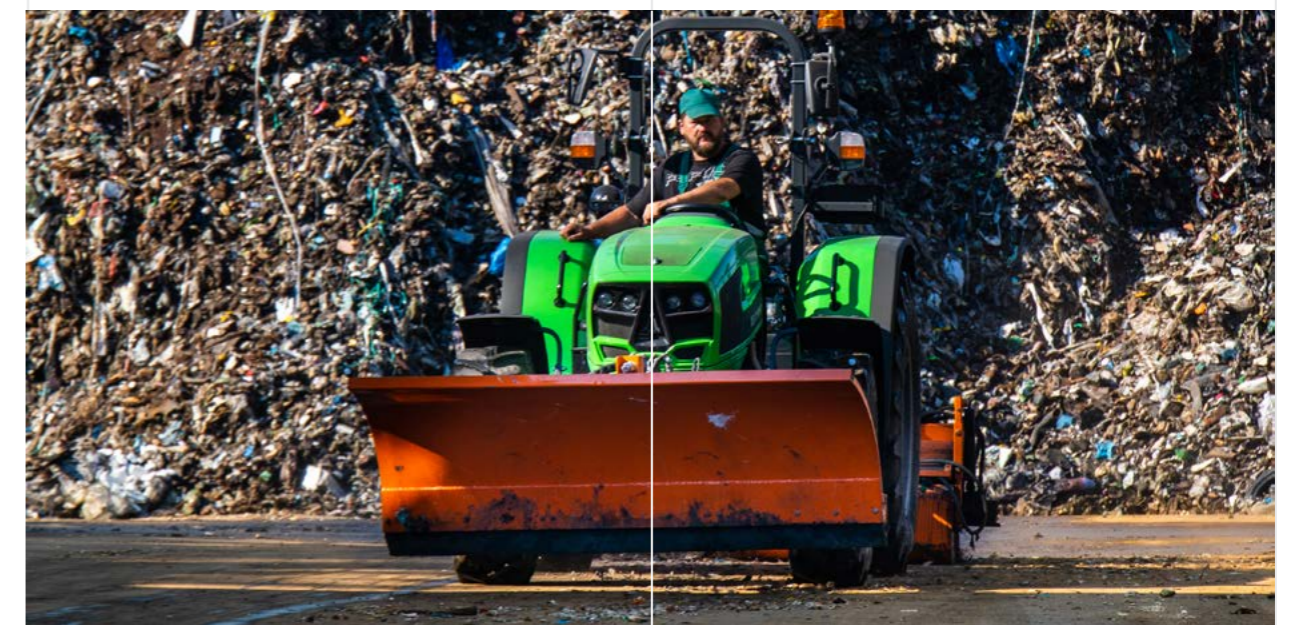
GRI: 3-3 416

Manufacturing operations of Mo-BRUK related with waste processing is carried out mainly in the south of Poland, where the volume of waste for management is relatively the highest.

All Group's waste disposal plants are adjusted to the most recent UE and national standards. The are equipped with state-of-the-art production lines of high efficiency that enable further development of the scale of the operations and guarantee management of ca. 90% of all waste types.

Processing starts at the time of collecting waste from customers and is performed in accordance with a specific procedure. The Mo-BRUK Group specifies the actions to be taken at the time of collecting waste in the area of the plants and the manner of conduct in case of inconsistencies or emergencies.

In case of collecting waste in the customer's area, the Mo-BRUK Group's procedures are always complied with, and the actions are also each time adjusted to the Customer's regulations in effect.



Internal inspections are conducted at every stage of the production process. Our process engineers check the waste type already at the time of receipt of a request for proposals or tender in order to assess further possibilities of its processing. They define the degree of potential hazard assigned to each type of waste. For every waste type, the degree of potential hazard is determined, including environmental hazards, such as flammability. Consequently, it is possible to design the process to make sure that collection and storage are well prepared, account being taken of the potential risks connected with flammability, gas emission etc.

Each order is performed based on up-to-date guidelines for waste storage and analysis conducted by process engineers and laboratory employees (covering the specific waste categories). In the event of discrepancies

between the waste hand-over sheet and the actual condition, the customer is informed in detail about further treatment of waste and the actions to correct the error, if required.

Numerous inspections are also performed during waste processing and manufacture of other products based on waste. In the case of aggregates, they are conducted in two stages: during the production process and afterwards.

The products are checked in terms of safety. Should any deviations from the standards be identified, the product is withdrawn and transferred for further processing in order to improve the parameters and ensure appropriate stabilization.



All waste processing processes in the Mo-BRUK Group are conducted in line with the highest standards. Every process is subject to a number of controls which makes it possible to mitigate potential risks, and also guarantees high quality of the manufactured products, such as aggregates.

Bartosz Czuczko
chief process engineer

The operations of the Mo-BRUK Group are compliant with the permits issued by appropriate authorities. The most important are the integrated permits issued by the voivodship marshal, constituting the basis for the operation of the respective plants. The Mo-BRUK Group holds six such permits.

All plants of the Mo-BRUK Group are available to customers wishing to perform their own audit. Most often, we receive queries regarding verification of appropriate environmental safeguards for the Group's customers and willingness to learn how the waste they deliver is processed in the Group's plants.

GRI: 416-2

The Mo-BRUK Group checks if there are any inconsistencies regarding the impact of products manufactured and services provided on the health and safety of key stakeholders, i.e. employees, customers and the local community.

No such cases were identified in 2021. No fines or penalties were imposed in this respect.



**Environmental protection
and sustainable
development**

Sustainability strategy

GRI: 2-14, 2-17

The Mo-BRUK Group is an organization which takes actions to support sustainability when developing its operations. This results primarily from its business profile, and also the approach set by the management. In 2021, it was decided to prepare the non-financial report for the first time.

This decision was made in connection with, on the one hand, the increasing awareness of importance of ESG issues among the management board members, and on the other hand, keeping an eye on the markets trends and listening to the voice of the key stakeholders.



Given the Mo-BRUK Group's business profile, i.e. the most efficient waste management and processing, the issues related to ecology have been a very significant element of development of our Group since its establishment. Furthermore, when considering the future of our company we have become better acquainted with the issue of sustainable development and ESG as an important element of management. The decision to prepare the first ESG report for the entire Group was an important step on the path to conducting increasingly structured and consistent actions in the field of ESG. We considered it important to present the actions taken in a transparent manner.

Wiktor Mokrzycki

Vice-President of the Management Board for Sales

The first discussions regarding non-financial reporting were initiated in 2021. Until the issuance of this first ESG report of the Mo-BRUK Group, the management body was not required to review and approve the sustainability report.

GRI: 2-22

In 2021, the Mo-BRUK Group did not have a formal sustainability strategy in place. The Group's business model is very much in line with the principles of circular economy. The Mo-BRUK Group is one of the key entities that support efficient waste processing in Poland, including helping the townships to neutralize environmental hazards of the so-called "environmental bombs".

The Group's operations foster pro-environmental actions, on the one hand, making it possible to process waste, and on the other, to manufacture products from it so that natural resources such as fossil fuels or aggregates do not need to be used.

The growing awareness of the Polish citizens regarding sustainability and ecology has had a significant impact on expectations towards companies, and also entails a deepening interest in the subject of waste processing. On the other hand, the Group's operations are significantly influenced by changes in the law on waste management and processing.

The Mo-BRUK Group is committed to processing waste as efficiently as possible, both in terms of the volume of waste processed and the ability to dispose of waste from various groups, including hazardous waste.

* Environmental bombs refer to accumulated waste, usually illegally and in large quantities, including waste containing substances harmful to the environment, stored in an improper manner. Such waste frequently poses a threat to ground or water, for example, when located close to points of water supply. Waste accumulated in environmental bombs often creates a serious fire hazard. When such events occur, hundreds of thousands of people may suffer negative consequences.

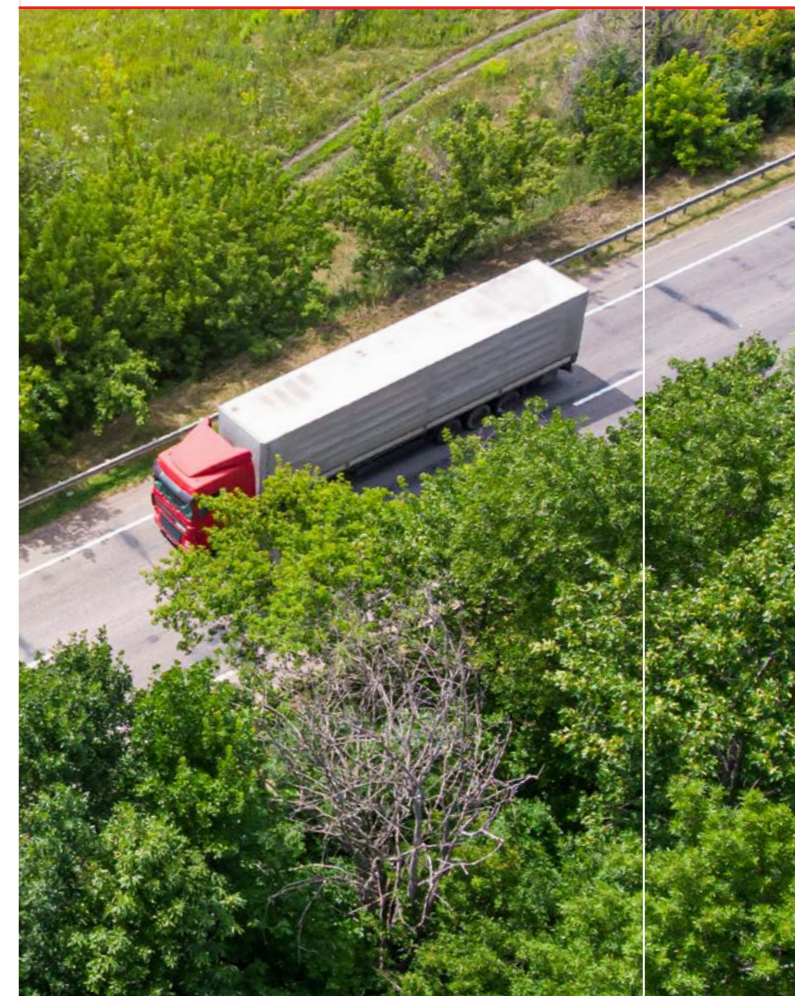


OWN INDICATOR: Purchase of vehicles

The Group has made a decision not to purchase new vehicles and only use those cars which are available on the secondary market. This approach is in line with the idea of reducing unnecessary consumption and use of resources that have already been produced and marketed.

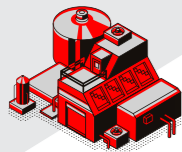
Piotr Hałas

logistics manager



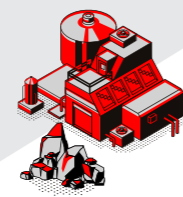
GRI: 3-3 304, 304-1

The Mo-BRUK Group has plants in the following locations*:



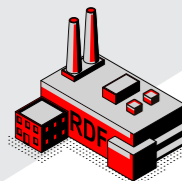
Niecew Plant

deals with waste solidification and stabilization



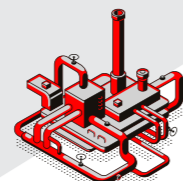
Skarbimierz Plant

conducts the business of solidification and stabilization of inorganic waste



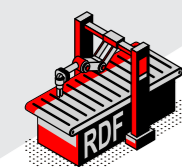
Karsy Plant

acts as an incineration plant for industrial waste and an RDF production plant



Jedlicze Plant

is an incineration plant for medical and hazardous waste



Wąbrzych Plant

manufactures RDF, mainly based on hazardous waste, such as railway track sleepers

The Mo-BRUK Group's plants are not located in or adjacent to a protected area, nor are they included in areas with high biodiversity outside protected areas.

Given their business profile, the Mo-BRUK Group plants are classified as industrial areas. The premises of each plant were properly prepared and adapted to the business profile, they are all covered with concrete.

Owing to the specific nature of the operations, none of the sites are forested or shrubby and no natural water bodies are located therein.

* The plants' business profile is described in detail in Chapter 1, page 8.

GPW: E-S5

Waste processing at the Mo-BRUK Group plants is covered by detailed procedures, including with regard to process safety. Consequently, the Group is able to meet the guidelines of the ISO 14001 standard and ensure that its operations do not have a negative impact on biodiversity.

In 2021, the Group did not have a policy in place that would address the issues of protection and restoring biodiversity and preventing deforestation. The Group

has not identified the need to implement such a policy and carry out activities to monitor and minimize its impact on biodiversity. This is due mainly to the fact that the Group's operations do not have a negative impact on biodiversity.

With regard to biodiversity, the Group did not participate in external review processes such as the CDP Water and CDP Forest questionnaires in 2021.

Climate change and the operations of Mo-BRUK

GRI: 3-3 201

Climate change and its effects are becoming more common and visible every year. Every conscious organization should not only act in a way that makes it possible to adapt to change, but also translates into action to mitigate it.

Climate risks are becoming increasingly significant from the point of view of business management. Adjusting to weather changes and their negative impacts is becoming more and more important. High perceived temperatures and related droughts are accompanied by rainfall deficits, which has an adverse impact on the economy, environment and people.

The business operations and business relationships of the Mo-BRUK Group do not have a significant negative impact on the economy, environment or society. On the contrary, the Company's operations, i.e. industrial waste processing, have a positive impact on the environment. We collect and process waste, thereby environmental pollution that would occur in the event of landfilling.

An important aspect of its activities consists in the elimination of the so-called "environmental bombs," that is, harmful substances accumulated in large quantities and usually illegally.



With regard to risks associated with climate change, such as prolonged droughts or high temperatures, the Mo-BRUK Group attaches great importance to maintaining a continuous water supply system. The production process is organized in such a way as to use liquid waste and rainwater in the first place which brings about significant savings of natural water resources.

Bartosz Czuczko
chief process engineer

Actions by the Mo-BRUK Group to prevent or mitigate potential negative impacts of climate change



investments in flood prevention system



frequent checks and evaluation of the sewage system condition



implementation of a system utilizing liquid waste and wastewater in own production processes



reducing water consumption



continuous investments in infrastructure, ongoing repairs, replacement of old elements with strong new structures

In 2021, the Mo-BRUK Group did not face negative impacts in the area of climate change. Nonetheless, it is a very important matter, and the Mo-BRUK Group is aware of hazards in this respect. In case of occurrence of risks affecting the operations indirectly and directly, corrective measures will be taken, including actions to adjust the Group's operations should they prove to be long-lasting. It is crucial for the Group to manage possible risks in a way that ensures comprehensive corrective actions with a view to guaranteeing production continuity.

It is a good solution, in the case of corrective actions or cooperation in the scope of corrective actions, to take benefit of the available new technologies, such as the investments into the flood prevention system, frequent checks and evaluation of the sewage system condition, or the system to drain excess water.

The organization monitors durability and efficiency of its infrastructure as well as its resilience to climate-related phenomena on an ongoing basis. Such monitoring ensures an ongoing protection in case of occurrence of severe weather conditions. In 2021, there was no system in place to evaluate the progress of the actions taken or to estimate their efficiency.

GRI: 201-2

GPW: E-P3

Climate change is a significant factors that the Mo-BRUK Group analyzes in terms of opportunities and risks for the organization in the short- and long-term. It is essential to prepare the organization especially against sudden weather changes such as prolonged high temperatures and droughts, heavy rains, floods, violent storms and hailstorms, windstorms.

Water is among the most important natural resources used in the Group's operations. Prolonged high temperatures and droughts may lead to rain deficits and resulting limited availability of water. Taking into account potential impact, the Group will mitigate this risk by implementing additional water system supporting solutions. Our plants already use rainwater from waste storage areas as well as other liquid waste used for technology purposes instead of water provided by water supply systems.

The Group is aware of the risk of fires caused by high temperatures. Accordingly, specialized systems for monitoring the temperature of stored waste and professional fire extinguishing systems have been implemented in the Mo-BRUK's plants.

Excessive rainfall which can result in flooding of the plants and damage to infrastructure is another factor that poses a potential risk. In the case of sudden and very heavy rainfall the sewage system may become inefficient. In this case that risk of flooding is one of the most dangerous, as it may have an adverse impact on the plant infrastructure, and , consequently, on the waste processing as a whole. It should be emphasized that there would need to be an unexpected heavy rain-storm that would cause damage to the sewage system,

ultimately leading to flooding in the specific area. This risk is mitigated via investments into the retention system, frequent checks and evaluation of the sewage system condition, and the system to purify and drain excess water.

The last risk consists in unexpected sudden hailstorms as well as lightning and strong winds, since windstorms can cause damage to infrastructure, and also to transmission grids which will entail, among others, power failures. Such conditions may cause adverse impact to infrastructure which may be subject to damage, such as transmission grids, which may lead to prolonged power outage. This might affect the current operations of the Group and in consequence cause delay or suspension of waste collection and processing.

The Group has been consistently making investments into infrastructure, as well as performing repairs on an ongoing basis and replacing fixed elements with new and stronger ones. In the case of this risk, it may be necessary to prepare for an increased need for alternate power supply in the event of its materialization.



Responsible approach to resource management

Material management

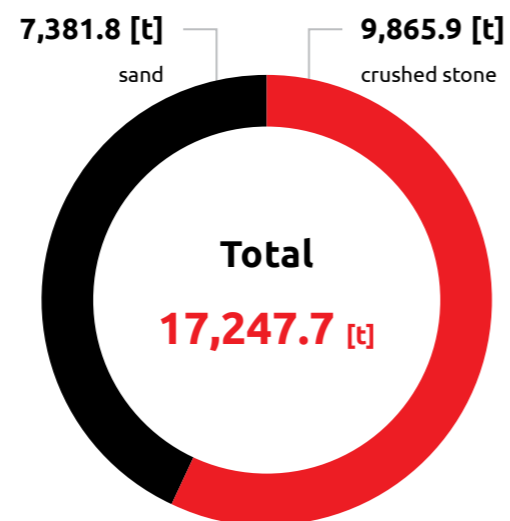
GRI: 301-1

Materials used by weight and volume

Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period

Non-renewable materials used	Weight [t]	Volume [m³]
Total	17,755.2	465.4

The following raw materials were used to produce Mo-BRUK Group's products or services:



1. Associated process materials, i.e., materials that are needed for the manufacturing process but are not part of the final product

	Weight [t]	Volume [m³]
lubricants for manufacturing equipment	0.027	
gear oils		0.618
motor oils		1.672
refrigerating fluid		1.478
hydraulic oils		7.314
anti-corrosion product		0.54
Ekoterm Plus heating oil		31.78
spare parts for the production line and equipment	1240.50 pieces	

2. Semi-manufactured goods or parts, including all forms of materials and components other than raw materials that are part of the final product

	Weight [t]	Volume [m³]
chemicals used in incineration plants	434.3212	
road salt	4	
steel fiber	0.8	
foam generator		1.1
refractory concretes	68.13	
liquid chemicals		0.2629
diesel oil for cars and equipment		420,663
solder	0.0075	
welding wire	0.229	
hydrated lime	0.1	
tools	438.1 pieces	
construction foam	600 m	
solid chemicals and binders	7,402.5	

GRI: 302-1

GPW: E-P2

Total non-renewable energy consumption within the organization

Non-renewable sources	Value [GJ]	Value [W]
Total	465,700.0	1,869,729.0
Oil-based fuels:		
▪ gasoline	13,257.0	68,942.0
▪ diesel fuel	420,663.0	1,723,495.0
▪ fuel oil	31,780.0	77,292.0
Energy consumption		
Total	22,399.7	1,964,262.3
▪ electricity	22,399.65	1,964,262.3
Total consumption of energy by the organization	488,099.7	3,833,991.3

The investment projects aimed at utilizing waste heat will make the group energy independent starting in 2024 and will allow it to sell significant surpluses of electricity.

Management of water resources

GRI: 3-3 303, 303-1

The Mo-BRUK Group impacts water resources by withdrawing surface water and groundwater as well as consuming water from the water pipeline. Water is one of the critical natural resources used in waste treatment processes.

The withdrawal of water is controlled and complies with the limits granted in the water permits issued for the respective plants. The plants operating in the Mo-BRUK Group withdraw water while observing the limits specified in their water permits. All data on consumption are provided to appropriate public administration authorities – this applies, among others, to the consumption of water and the discharge of wastewater, on a quarterly and annual basis.

In the Mo-BRUK S.A. plants in Niecew, Skarbimierz and Karsy, surface water and groundwater is withdrawn and water pipeline water is also consumed. The plant in Niecew, in accordance with the water permit, discharges treated wastewater, which constitutes a mixture of rainwater and industrial wastewater (surface water). In Karsy and Skarbimierz, rainwater is discharged into the existing sewer system.

GPW: E-S4

In respect of the management of water resources, the Mo-BRUK Group observes the hierarchy of consumption by using liquid waste and waste water for the process first, followed by rainwater and, at the very end, surface water or groundwater. This allows it to efficiently and economically utilize the available water resources. The new investment projects implemented in the plant in Niecew will increase water retention by 2.5 times, which will allow it to limit other water withdrawal to the minimum.

GRI: 303-3, 303-5

GPW: E-S3

Water withdrawal by source



Niecew Plant
(water withdrawal from the Jasienianka creek)



Niecew Plant
(water withdrawal from wells S1 and S2)



Skarbimierz Plant
(2021 – withdrawn and consumed for the purposes of an installation that requires an integrated permit)

All areas

surface water (total)	292 m³
groundwater (total)	32,293 m³
third party water (total)	1234.5 m³ water from supply pipeline

GRI: 303-3

The Mo-BRUK Group focuses on the rational use of water. Water withdrawal is monitored on an ongoing basis by recording water meter readings in a logbook. As in the case of wastewater, regular (quarterly and annual) reports are also provided to appropriate public administration authorities regarding water consumption, which is restricted by the specified permitted water withdrawal levels set for Mo-BRUK Group plants in their individual water permits.

We have also implemented solutions facilitating the use of liquid waste and rainwater in waste treatment process so as to minimize the use of water resources.

The measures are taken on a routine basis and therefore because of such repeatability there is no need to evaluate progress in our activities. The goal is to ensure rational management of water resources. The company has not adopted separate tasks or goals and has not adopted other measures other than to observe the relevant limits specified in the individual water permits obtained by the company.

If negative consequences occur, plant managers/directors will take immediate action to remedy them or cooperate in the remedial, while ensuring continuity of production.

Management of wastewater discharge

GRI: 303-2

The Mo-BRUK Group conducts its business responsibly to ensure the smallest negative environmental impact possible – also in terms of wastewater discharged. Wastewater is monitored on an ongoing basis and tested regularly, which allows the Group to oversee the process and prevent any negative impacts in this respect. What is important, through regular testing, the quantities of substances included in wastewater are tracked. In the wastewater discharge process, the Mo-BRUK Group observes the conditions specified in its individual water permits:

- Niecew:** Water permit issued by PGW Wody Polskie, Director of the Regional Water Authority Board in Kraków, dated 8 October 2018, no. KR.RUZ.4211.28.2018.BS. The Director of the Regional Water Authority Board in Kraków, by decision of 17 August 2022, no. KR.RUZ.4210.147.2022. BS, set the next validity period of the water permit, i.e. until 16 August 2032.

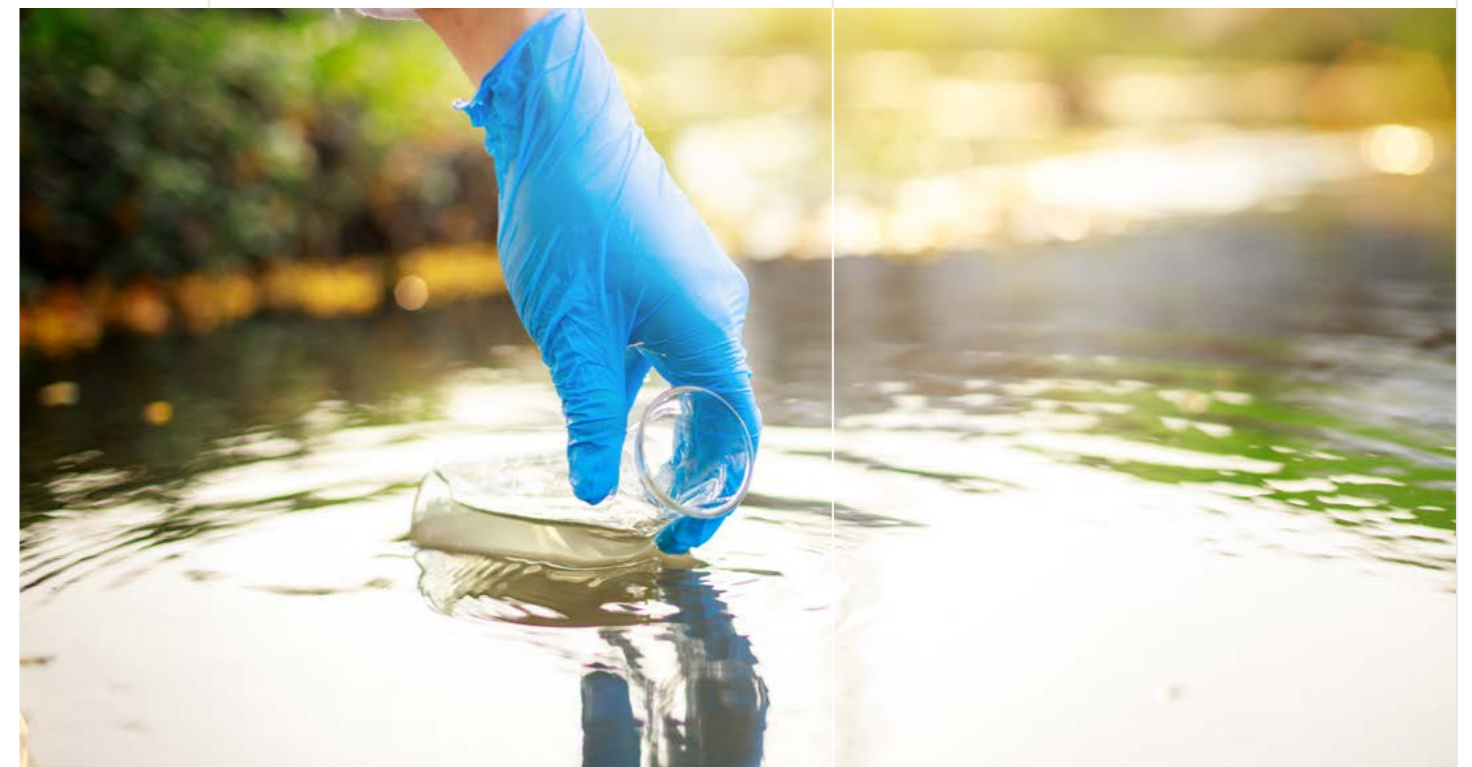
- Wałbrzych:** Water permit issued by PGW Wody Polskie, Director of the Regional Water Authority Board in Kraków, dated 27 October 2020, no. KR.RUZ.4210.92.2020.AK.

The monitoring process is closely linked to the regular reporting of wastewater quality through reports or test results (quarterly and annually), which are then forwarded to public administration bodies. The implemented activities are repetitive and in 2021 there was no need to create additional indicators to assess the progress of the implemented activities. The results of the tests are compared with the previous period in order to validate them.

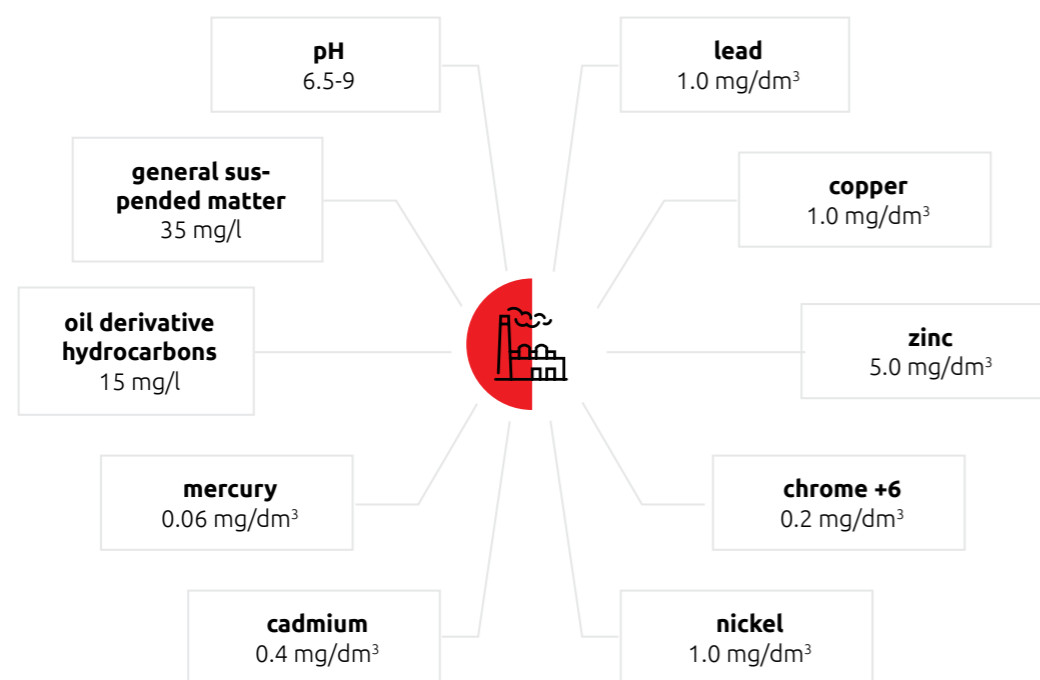
At the Niecew Plant the Group complies with the requirement specified in the water permit not to exceed the following permitted contamination indicators in the treated wastewater discharged into the Jasienianka creek:

The substances enumerated in the water permit were selected by the relevant public administration body in response to Mo-BRUK's application for a water permit. In excessive volumes, these substances may pose a danger or may have a potential adverse impact on the natural environment. Therefore the company makes sure that the quality and volume of wastewater discharged

through the installed separator is adequate and the tests confirm that the conditions set in the water permit are complied with. Such a management system fulfills its role and is optimal for the management of this subject. If irregularities or possible negative effects occur, managers and relevant plant directors are required to take immediate action to rectify them or initiate cooperation with appropriate entities for this purpose.



Permitted wastewater contamination indicators



Case study of the Niecew Plant

Leachate water is industrial wastewater that is generated in connection with the operation of hazardous and non-hazardous waste recovery facilities, originating from waste storage areas. These are channelized surfaces with sealed substrate and permanent concrete pavement, which helps prevent wastewater from entering the soil layers. Other industrial wastewater, including rainwater from waste storage areas, is fed into the plant's internal storm sewer system. The stormwater removal system consists of PVC pipes and concrete

wells. Periodically replaceable sand filters are placed in four inspection wells. Two sludge sedimentation containers with a total capacity of 1400 liters are located on two plots; their purpose is to retain any excess of suspended solids and protect the separator from silting up. To ensure the flow of stormwater through the separator, an overflow was made from the separator's desilter chamber to the sewerage system's section upstream of the filtration insert.

Wastewater discharge

GRI: 303-4

Wastewater discharge

All areas

Wastewater discharge, by destination

surface water	The wastewater from the outlet of the channel transporting sewage from the Mo-BRUK S.A. facility into the Jasienianka creek
Total volume of wastewater discharged	10,560 m³

Waste management

GRI: 306-1

Waste management is the core business of the Mo-BRUK Group, so it is also important in the handling of our own waste.

In the Mo-BRUK Group, inputs* should be understood as any waste delivered to the company's plants for handling. Because of the profile of operations and the output products, such as alternative fuels, the product itself is also a waste that is forwarded among others to cement plants to be used as fuel. The Group's operations generate other waste streams that are not useful for the production of alternative fuels (because of non-combustible impurities they contain, such as scrap metal and small metal elements, as well as stone, ceramic and mineral fraction).

For industrial waste incineration plants, inputs include all the waste subject to thermal transformation, as a result of which slag, bottom ashes, dust from flue gas treatment and boiler dust are produced.

In the case of stabilization and solidification, the inputs generating waste that cannot be used in the technology used, include the packaging in which waste is delivered

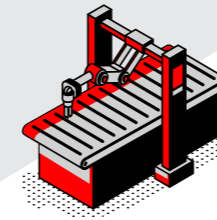
to the plants, and mechanical inclusions such as metal elements and organic contaminants, such as wooden elements, plastic bags, etc., as well as waste generated in the process of liquidating "ecological bombs" and removing waste from illegal dump sites. This waste however, where possible, is treated in other plants of the Mo-BRUK Group.

In the ongoing waste recovery and neutralization activity, there is always potential risk of environmental contamination, fire outbreaks, the possibility of spills or other unexpected situations. However the waste treatment process itself allows the stream of materials that are not useful for other companies and for the generators of such waste to be used commercially. By managing the waste, the Mo-BRUK Group prevents it from being just dumped in landfills.

Waste generation cannot be avoided in thermal transformation of waste. This means that slag and ash will always result from the combustion process, as well as the waste resulting from the treatment of flue gases. In all other cases, waste generation depends on the "quality" of such waste and how it is packaged by its generators, which is beyond control of the Mo-BRUK Group. Still, the waste from thermal processes is used for the production of aggregate in other Mo-BRUK plants.

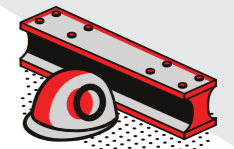
* Inputs within the meaning of indicator 306-1 of the GRI Standards, which means any type of material that has been input in the organization and used by it to create any type of waste, which had significant, actual and potential impact on the environment, society and economy.

Waste products



Alternative fuel – specially selected fragmented and standardized fractions of combustible waste, which are a substitute for fossil fuels. Their commercial use reduces the consumption of fossil fuels and prevents landfilling, which improves environmental conditions, prevents potential fires of dump sites.

Iron and steel – at the stage of preliminary preparation of inorganic waste, such as slag, it is subject to the magnetic separation process in which metal elements are separated. In the production of alternative fuels, the process line employs a number of magnetic, ballistic and eddy current separators, which remove elements that are not desirable in the final product, such as metals. Metal waste is transferred to external buyers as scrap metal to be further used in recycling processes.



Ferrous metals – the waste is transferred to third parties holding the relevant permits or approvals for raw material recovery (scrap metal recovery); these material streams help save natural resources and prevent valuable materials from ending up in landfills.

Waste generated as a result of accidents and other hazards and waste exhibiting hazardous properties (waste from "ecological bombs") – the elimination of "ecological bombs" and illegal waste dumps is beneficial both environmentally (since it prevents potential contamination or fires), and socially and economically – restoring the economic value of the affected area. Generation of such waste depends on formal and legal requirements and on provisions included in contracts for the liquidation of "ecological bombs" of this kind.



Identified waste

Short description of the waste	Volume of inputs used for the production of the organization's products or services that will become waste after being used in the process [t]
alternative fuel	81,171,678
slag and bottom ash	15,214.9
solid wastes from flue waste	15,214.9
non-ferrous metals, iron and steel	150,939.96

Short description of the waste	Volume of waste products generated in the organization's own operations or volume of products supplied by the organization to other buyers in the supply chain that will ultimately become waste when they reach the final form [t]
alternative fuel	75,598.83
slag and bottom ash	4,007.05
solid wastes from flue waste	352.88
non-ferrous metals, iron and steel	2,323.2

GRI: 306-2

GPW: E-56

The line of business of the Mo-BRUK Group is the management and disposal of waste based on three key technologies, which make further processing and efficient utilization of waste possible: production of alternative fuel, thermal transformation of industrial waste and stabilization and solidification. As a result of the above, it is becoming one of the key entities in Poland to support the action for circular economy by way of supporting the waste management system.

The Group strives to process waste to the greatest possible extent; this applies to the waste it receives when performing its operations as well as the waste generated as a result of the transformation of waste within its own organization. Where waste cannot be processed any further, it is forwarded to entities engaged in the recovery process. For this purpose, there are transfers

of generated waste between individual plants in the Mo-BRUK Group (the waste from thermal transformation is delivered to the plants that engage in solidification and stabilization), plastic and packaging waste is forwarded for the production of alternative fuels.

Where waste is transferred outside of the organization, the permits and authorizations held by the external entities are reviewed and potential business partners are subject to audits. These steps reduce the risk of transferring waste to an inappropriate entity and having the waste handled in an incorrect manner.

In the case of the Mo-BRUK Group, the inputs and materials consist of waste generated by other companies and other sectors of industry. Before any waste is accepted for processing, each plant conducts detailed laboratory tests to confirm whether such waste is suitable for processing. The company additionally promotes and

encourages the suppliers of waste to deliver it (where possible) in bulk – in dump trucks, containers, cisterns, in order to avoid generating packaging waste.

Some of the generated packaging waste is transferred to external entities (e.g. recovery of plastics) to recover materials, even though the Group is able to handle it within its own structure.

Additionally, the volume and type of waste accepted and transferred is monitored in the BDO** system. Inventory levels, quantities of waste generated and transferred to other branches and third party entities are monitored in SAP software and in daily production reports prepared by each plant.

GRI: 306-3

Waste generated

Type of waste	Total weight of waste generated in 2021 [t]	Composition
▪ Hazardous waste		
Mineral based non-chlorinated hydraulic oils	0.335	
Mineral-based non-chlorinated engine, gear and lubricating oils	0.4	The waste consists of used oil: it is a mixture of used base oils contaminated with metallic particles and other impurities.
Other engine, gear and lubricating oils	0.05	
Oil/water separator sludges	1.95	The waste is a highly hydrated mixture of light and heavy hydrocarbons, sand and mineral impurities. It is generated during periodic maintenance and cleaning of equipment (sewers) from accumulated suspended solids and oils.
Packaging containing residues of or contaminated by dangerous substances	140.18	Plastic and metal packaging contaminated with residual oils, liquids or chemicals. Empty packaging in which waste is delivered for processing.
absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances (e.g. PCBs)	0.4	Wipes and used protective clothing. Fabric filters contaminated with cement and dusty waste.

** The Database of Products, Packaging and Waste Management (BDO) is a central register of entities introducing products, packaged products and managing waste. This system is kept online and is imposed by the Ministry of Climate.

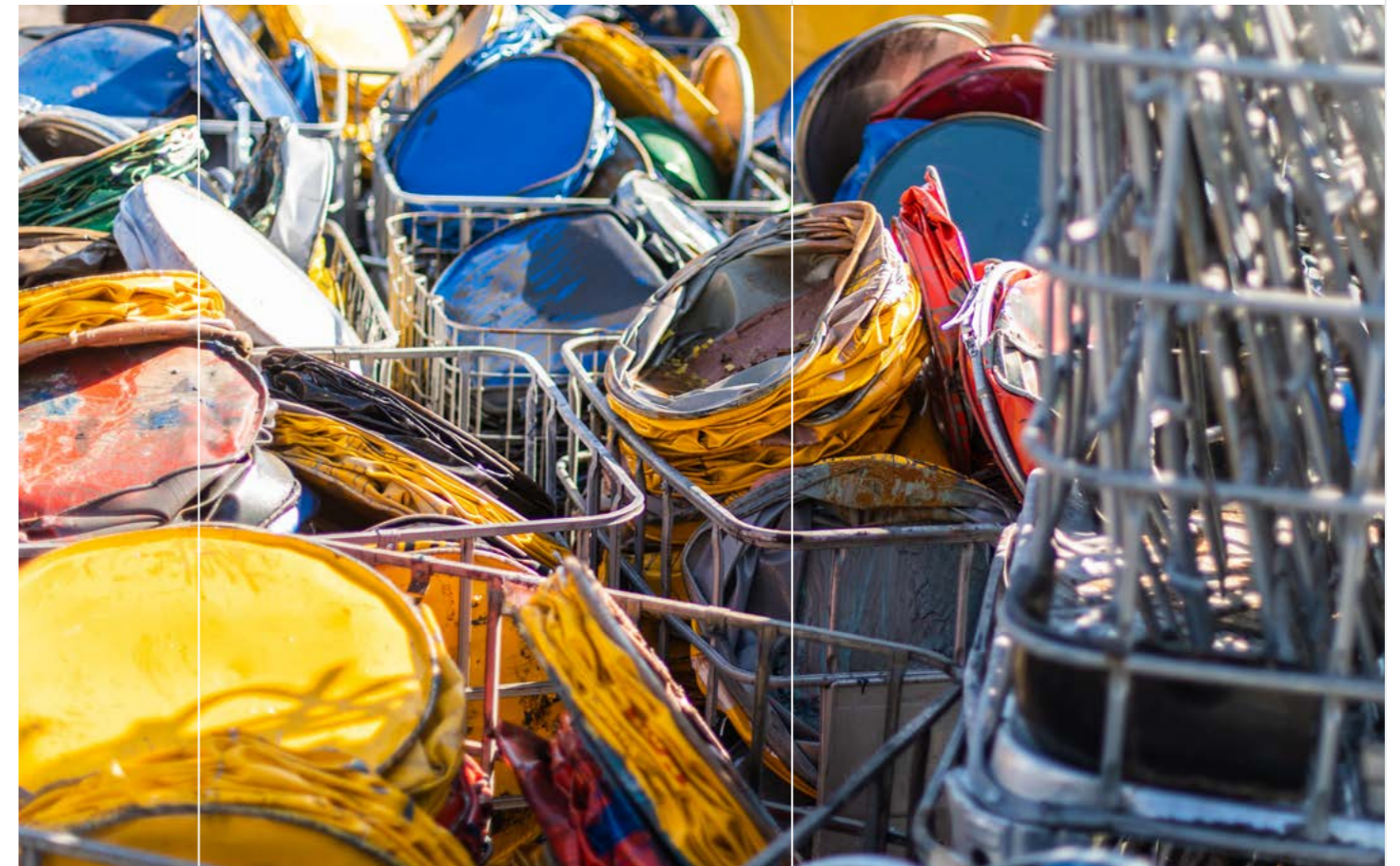
Type of waste	Total weight of waste generated in 2021 [t]	Composition
16 81 01* - Waste showing hazardous properties	3,220,786	Waste generated as a result of liquidation of "ecological bombs". Solids, liquids, flammable and inflammable substances. They contain chemicals, oils, gasoline, heavy metals and other substances recognized as hazardous.
19 01 06* - Aqueous liquid wastes from gas treatment and other aqueous liquid wastes	1.5	Heavily hydrated waste containing reacted and unreacted sodium hydroxide and contaminants from flue gases from thermal transformation of industrial waste such as heavy metals, residual dust and ash, acidic combustion products (sulfur oxides, nitrogen oxides, hydrogen chloride, hydrogen fluoride).
19 01 07* - Solid waste from gas treatment	352.88	Spent sorbent and volatile dust from waste gas treatment. The waste is hazardous due to its content of heavy metals, dioxins and furans.
19 01 15* - Boiler dust containing hazardous substances	148.4	They contain pollutants from flue gases resulting from thermal transformation of waste; mainly heavy metals, dioxins, furans and acidic combustion products.
19 12 11* - Other wastes (including mixtures of materials) from mechanical treatment of waste containing dangerous substances	1,818.5	Alternative fuel generated through processing of hazardous waste. Composition: plastics, natural fibers, post-production waste with high calorific value, contaminated with hazardous substances (oils, gasolines, organic solvents)
■ Non-hazardous (other) waste		
15 01 01 Paper and cardboard packaging	0.35	Packaging waste: cardboard barrels, boxes made of materials such as cardboard or paper.
15 01 02 - Plastic packaging	150.4	Packaging waste - barrels, plastic barrels, pallets, canisters, plastic film packaging, Big-Bags – used packaging made of plastics (including polypropylene, polyethylene, polyethylene terephthalate).
15 01 03 - Wooden packaging	2.3	Wooden pallets and crates
15 01 06 - Mixed packaging waste	33.55	Used wooden, steel, plastic packaging, which may be contaminated with the packaged substances.

Type of waste	Total weight of waste generated in 2021 [t]	Composition
15 02 03 - Absorbents, filter materials, wiping cloths and protective clothing other than those mentioned in 15 02 02	1.22	Wipes and used protective clothing not contaminated with hazardous substances.
16 01 03 - End-of-life tyres	7.77	Used tyres from vehicles (trucks, forklifts, loaders, etc.).
16 02 14 - Discarded equipment other than those mentioned in 16 02 09 to 16 02 13	0.2	End-of-life and decommissioned electronic equipment (computers, printers, etc.)
17 04 05 - Iron and steel	51,027	Metal components (wires, rods, sheet metal, etc.) separated from waste streams.
19 01 12 Bottom ash and slag other than those mentioned in 19 01 11*	4,007.05	Residue created in the thermal waste transformation process. The waste consists of sintered oxides of calcium, silicon, iron and other oxide-like substances. It may contain small amounts of heavy metals and chloride and sulfate salts. It may also contain ferrous and non-ferrous scrap metal, ceramic impurities, minerals and unburned elements.
19 12 02 - Non-ferrous metals	2,272.17	Metal components (wires, rods, sheet metal, etc.) separated from waste streams.
19 12 09 - Minerals (e.g. sand, stones)	1951.9	Ceramic, glass, ash, sand, stones. Separated from the waste streams designed for production of alternative fuels.
19 12 10 - Combustible waste (refuse-derived fuel)	75,598.83	Solid waste with high calorific value. Properly selected and shredded waste, mainly plastic, wood, plastic foil, paper.
19 12 12 Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11*	13 33.58	The waste includes plastics, packaging waste not suitable for reuse or material recovery, used Big-Bags, paper waste and others.
Total weight of hazardous waste	5,685.4	
Total weight of non-hazardous waste (other)	85,443.9	
Total weight of waste generated	91,129.3	

GRI: 306-4

Waste diverted from disposal

Composition and weight of the waste diverted from disposal	Weight [t]
13 01 10* - Mineral based non-chlorinated hydraulic oils	0.335
13 02 05* - Mineral-based non-chlorinated engine, gear and lubricating oils	0.4
13 02 08* - Other engine, gear and lubricating oils	0.05
13 05 02* Oil/water separator sludges	1.95
15 01 10* - Packaging containing residues of or contaminated by dangerous substances	140.18
15 02 02* - Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances (e.g. PCBs)	0.4
16 81 01* - Waste showing hazardous properties	3,220,786
19 01 06* - Aqueous liquid wastes from gas treatment and other aqueous liquid wastes	1.5
19 01 07* - Solid waste from gas treatment	352.88
19 01 15* - Boiler dust containing hazardous substances	148.4
19 12 11* - Other wastes (including mixtures of materials) from mechanical treatment of waste containing dangerous substances	1,818.5
15 01 01 Paper and cardboard packaging	0.35
15 01 02 - Plastic packaging	150.4
15 01 03 - Wooden packaging	2.3
15 01 06 - Mixed packaging waste	33.55
15 02 03 - Absorbents, filter materials, wiping cloths and protective clothing other than those mentioned in 15 02 02	1.22
16 01 03 - End-of-life tyres	7.773
16 02 14 - Discarded equipment other than those mentioned in 16 02 09 to 16 02 13	0.2
17 04 05 - Iron and steel	51,027
19 01 12 Bottom ash and slag other than those mentioned in 19 01 11*	4,007.05
19 12 02 - Non-ferrous metals	2,272,174
19 12 09 - Minerals (e.g. sand, stones)	1,951.9
19 12 10 - Combustible waste (refuse-derived fuel)	75,598.83
19 12 12 Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11*	1,333,584
Total weight of waste diverted from disposal	91,095.7



Hazardous waste diverted from disposal

Hazardous waste	Weight [t]
Prepared for reuse	0
Recycled	0
Subject to other processes aimed at their recovery	5,685.4
Sum - total weight of hazardous waste	5,685.4
Non-hazardous waste	Weight [t]
Prepared for reuse	0
Recycled	2,349.1
Subject to other processes aimed at their recovery	82,342.3
Sum - Total weight of non-hazardous waste	84,691.4



6

**About
the report**

Information about the report and materiality analysis

GRI: 2-3, 2-5, 3-1, 3-2

The ESG Report of the Mo-BRUK Group is the first such report published by the Group. It contains disclosures covering the period from 1 January to 31 December 2021. The non-financial reporting period is the same as the financial reporting period. The content of the report has been reviewed and approved by the Management Board of Mo-BRUK S.A. and has not been subject to external review.

The purpose of the information included in the report is to present the operations of the Mo-BRUK Group from the perspective of the sustainable development concept and to present the activities undertaken by the Group by focusing more closely on its impact on the area of circular economy. This is the first ESG Report of the Mo-BRUK Group and it will be issued every year.

This Report has been drawn up in accordance with the guidelines contained in the GRI (Global Reporting Initiative) Standard and with the “ESG Reporting Guidelines” issued by the Warsaw Stock Exchange. The Mo-BRUK Group reported on indicators covering topics such as the environment and climate, ethics, employees, social environment and economic issues. This publication contains a description of material topics presented in five substantive sections.

The selection of topics and indicators in this report was a result of the conducted materiality analysis and identification of topics that are material for the organization, while taking into account its actual and potential impacts on the economy, climate and society.

The materiality analysis was based on the analysis of internal documents, a review of topics critical for the industry (in Poland and internationally) and a workshop with the representatives of the organization.

A dialog with stakeholders was also an important element. It was carried out in the form of five extended telephone interviews with key stakeholders, including the representatives of clients, employees, investors and journalists.

The purpose of the materiality analysis was to identify the topics with the greatest actual, potential, negative and positive impact on the economy, environment, society and human rights.



Material topics selected for reporting in 2021

Name of the issue	Area
Ethics in the company's activities – anti-corruption measures – activities undertaken to eliminate instances of corruption (training, identifying and resolution of potential incidents, communication of and training on anti-corruption policies and procedures), contributions to political parties or politicians (financial, donations, etc.).	Ethics
Fair and transparent communication and sales practices	Ethics
Management of crisis situations	Governance
Pending and planned investments, improvements and modernizations	Governance
Health impact of waste incineration, safety during waste incineration	Social environment
Cooperation with local authorities	Social environment
Company and employees - terms of employment, friendly workplace: transparent salary system, clear promotion criteria, no discrimination, etc.; support for diversity and equal opportunity policies; no discrimination; internal communication with employees within the distributed structure of the organization	Employees
Occupational safety and health; ensuring security and continuity of operations, providing adequate infrastructure	Employees
Consumption of materials, consumption of water, consumption of energy.	Environment, climate and local ecosystems
Sustainable development strategy and activities, environmental activities, involvement in climate action, risks and opportunities resulting from climate change.	Environment, climate and local ecosystems
Waste generated by the organization	Environment, climate and local ecosystems
Impact of technologies used by the company on the final result, environmental impact	Environment, climate and local ecosystems
Greenhouse gas emissions and means of reducing them, striving for low carbon emissions	Environment, climate and local ecosystems
Compliance with environmental regulations, prevention of abuse, non-compliance with environmental laws and regulations	Environment, climate and local ecosystems
Impact on development of circular economy at the stage of waste processing and reducing consumption of natural resources	Environment, climate and local ecosystems
Innovation and research and development work	Economic topics
Implementation of the strategy, financial standing of the company, business model and financial performance	Economic topics



We would like to express our gratitude to all individuals who contributed in the process of developing this document. This report has been developed with consulting support from the TAILORS Group. Please contact us if you have any questions and suggestions in relation to the content of this report.

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Material topics

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An aerial photograph of a river winding through a lush green landscape. In the background, a small village with several houses is visible under a warm, golden sunset sky. The image is divided into vertical panels by thin white lines.

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