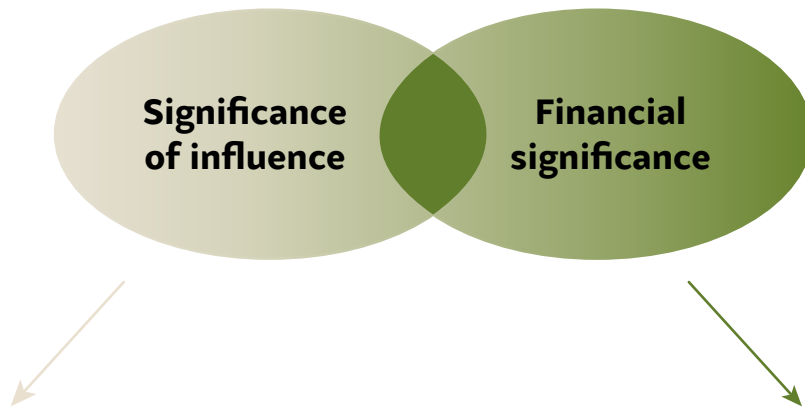


SUBMISSION FORMAT AND REPORTED INFORMATION

Reporting based on the principle of double significance



Information for the necessary understanding of the company's impact on aspects of sustainability (e.g. human rights violations, air pollution).

Information needed to understand how aspects of sustainability affect the company, i.e. its development, performance and status (e.g. reputational risk in case of corruption, introduction of new carbon taxes, opportunity to develop new sustainable products).

- part of the annual report in the unified electronic reporting format XHTML and digital marking of information on sustainability also according to the delegated regulation of the EU Commission 2019/815
- filing in the register of financial statements within 12 months from the end of the accounting period for which the report was drawn up
- limited assurance by the statutory auditor
- ESRS mandatory reporting standards for sustainability information, adopted in delegated acts, will determine the information on the impact of an accounting entity on aspects of sustainability that companies must disclose:

<p>E-nvironmental about environmental factors</p>	<p>S-ocial about social factors and factors in the area of human rights</p>	<p>G-overnance about management and administration</p>
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ESRS SUSTAINABILITY REPORTING STANDARDS

Categories of ESRS standards:

Cross-sectional

ESRS 1 General requirements
ESRS 2 General information

Thematic

Environmental - area of the environment

ESRS E1 Climate change

ESRS E2 Pollution

ESRS E3 Water and marine resources

ESRS E4 Biodiversity and Ecosystems

ESRS E5 Resource utilization and circular economy

Social - social area

ESRS S1 Own workforce

ESRS S2 Workers in the value chain

ESRS S3 Affected communities

ESRS S4 Consumers and end users

Governance - management area

ESRS G1 Business Conduct

Industrial



COMMISSION DELEGATED REGULATION (EU)
2023/2772 of 31 July 2023 supplementing Directive
2013/34/EU of the European Parliament
and of the Council with regard to reporting
standards on sustainability information

ESRS SUSTAINABILITY REPORTING

THEMATIC STANDARDS

Environmental	Social	Governance
<p>a) specify in more detail the information to be disclosed by enterprises on the following environmental factors:</p>	<p>b) specify the information to be disclosed by businesses on the following social and human rights factors:</p>	<p>c) specify the information to be disclosed by companies on the following correct factors:</p>
<p>i) mitigating climate change, including when it comes to greenhouse gas emissions of range 1, range 2 and, in relevant cases, also range 3</p>	<p>i) equal treatment and equal opportunities for all, including gender equality and equal pay for work of equal value, training and skills development, as well as the employment and inclusion of people with disabilities, measures against violence and harassment in the workplace, and diversity</p>	<p>i) the role and composition of the company's administrative, management and supervisory bodies with regard to sustainability aspects, as well as their expertise and skills in relation to the performance of this role or the access of these bodies to such expertise and skills</p>
<p>ii) adaptation to climate change</p>	<p>ii) working conditions, including secure employment, working hours, adequate wages, social dialogue, freedom of association, existence of works councils, collective bargaining, including the proportion of employees covered by collective agreements, employees' rights to information, consultation and participation, work-life balance and health and safety</p>	<p>ii) the main elements of the company's internal control and risk management systems in relation to the reporting of information on sustainability and the decision-making process</p>
<p>iii) water and marine resources</p>		<p>iii) business ethics and corporate culture, including the fight against corruption and bribery, protection of whistle-blowers and animal welfare</p>
<p>iv) resource use and circular economy</p>	<p>iii) observation of human rights, fundamental freedoms, democratic principles and standards established in the International Charter of Human Rights and other fundamental UN conventions in the field of human rights, including the UN Convention on the Rights of Persons with Disabilities, the UN Declaration on the Rights of Indigenous Peoples, the Declaration of the International Labor Organization on Basic principles and rights at work and fundamental conventions of the International Labor Organization, the European Convention on the Protection of Human Rights and Fundamental Freedoms, the European Social Charter and the EU Charter of Fundamental Rights</p>	<p>iv) the company's activities and obligations regarding the exercise of its political influence, including lobbying activities</p>
<p>v) pollution</p>		<p>v) the management and quality of relationships with customers, suppliers and communities affected by the company's activities, including payment practices, especially with regard to late payments to small and medium-sized enterprises</p>
<p>vi) biodiversity and ecosystems</p>		

ESRS SUSTAINABILITY REPORTING THEMATIC STANDARDS



ENVIRONMENTAL FIELD (E - ENVIRONMENTAL)

In more detail, they determine the information that businesses must disclose about the following environmental factors:

- mitigating climate change, including when it comes to greenhouse gas emissions of scope 1, scope 2 and, in relevant cases, scope 3
- adaptation to climate change
- water and marine resources
- use of resources and circular economy
- pollution
- biodiversity and ecosystems

ESRS SUSTAINABILITY REPORTING THEMATIC STANDARDS



FIELD OF MANAGEMENT AND ADMINISTRATION (G- GOVERNANCE)

They specify in more detail the information to be disclosed by businesses on the following correct factors:

- the role and composition of the company's administrative, management and supervisory bodies with regard to sustainability aspects, as well as their expertise and skills in relation to the performance of this role or the access of these bodies to such expertise and skills
- the main elements of the company's internal control and risk management systems in relation to the reporting of information on sustainability and the decision-making process
- business ethics and corporate culture, including the fight against corruption and bribery, whistleblower protection and animal welfare
- the company's activities and obligations regarding the exercise of its political influence, including lobbying activities
- the management and quality of relations with customers, suppliers and communities affected by the company's activities, including payment practices, especially with regard to late payments to small and medium-sized enterprises

ESRS SUSTAINABILITY REPORTING THEMATIC STANDARDS



SOCIAL FIELD (S - SOCIAL)

They specify in more detail the information that businesses must disclose about the following social and human rights factors:

- equal treatment and equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, as well as employment and inclusion of people with disabilities, measures against violence and harassment in the workplace, and diversity
- working conditions, including secure employment, working hours, adequate wages, social dialogue, freedom of association, existence of works councils, collective bargaining, including the share of employees covered by collective agreements, employees' rights to information, consultation and participation, balance between work and private life life and health and safety
- observation of human rights, fundamental freedoms, democratic principles and standards established in the International Charter of Human Rights and other fundamental UN conventions in the field of human rights, including the UN Convention on the Rights of Persons with Disabilities, the UN Declaration on the Rights of Indigenous Peoples, the Declaration of the International Labor Organization on basic principles and rights at work and basic conventions of the International Labor Organization, the European Convention on the Protection of Human Rights and Fundamental Freedoms, the European Social Charter and the EU Charter of Fundamental Rights

ESRS SUSTAINABILITY REPORTING THEMATIC STANDARDS



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**The year 2028
reporting with the 1st
report in 2029 - outside
the EU**

For companies based outside the EU, if their net turnover within the EU reached more than EUR 150 million for each of the last two consecutive accounting years.

**The year 2026
reporting with the 1st report in 2027 - EU (simplified
standards and possibility of postponement for 2 years)**

- Small and less complex institutions defined in Article 4 par. 1 point 145 of Regulation (EU) no. 575/2013, provided that they are large enterprises or small and medium-sized enterprises that are subjects of public of interest, and which are not micro-enterprises,
- small and medium-sized enterprises, which are subjects of public interest and which are not micro-enterprises that exceed at least two of the three threshold criteria.

**The year 2025
reporting with the 1st report
in 2026 – EU**

Large enterprises and parent enterprises of large groups that exceed at least two from the mentioned three threshold criteria values for large enterprises.

**Year 2024
reporting with
the 1st report
in 2025 - EU**

- Large enterprises that are subjects of public interest with an average number of more than 500 employees,
- entities of public interest that are the parent companies of a large group and whose average number of employees is more than 500.



2028

2026

2025

2024

**CORPORATE
SUSTAINABILITY
REPORTING
„CSRD“**

The aim is to bring relevant, comparable and reliable information about sustainability

Threshold values

Enterprises	Large	Medium	Small	Micro
total balance sheet amount (€)	> 25 000 000	≤ 25 000 000	≤ 7 500 000	≤ 450 000
net turnover (€)	> 50 000 000	≤ 50 000 000	≤ 15 000 000	≤ 900 000
average number of employees during the accounting year	> 250	≤ 250	≤ 50	≤ 10