

Sustainable development policy

At Beyond.pl, we believe that business is responsible for being value-driven and operating to benefit all stakeholders - employees, customers, partners, suppliers, communities and the environment. In pursuing our business objectives, we are guided by ESG best practices that will enable us to be a market leader in providers of data processing, Managed Services, cloud and Infrastructure as a Service in the delivery of sustainable services. The actions we take into account our commitment to contributing to all 17 UN Sustainable Development Goals. This policy outlines our approach to sustainability and sets out our objectives, principles and commitments in this area.

Goals

Beyond.pl, in conducting its business activities, defines ESG objectives, which it implements by best market guidelines and practices. The objectives include:

In terms of environmental protection:

- rational energy consumption and use of renewable energy sources,
- rational management of water and other natural resources,
- minimization of waste and its responsible recycling,
- achieving net zero greenhouse gas (GHG) emissions from operations by 2030.

In terms of social responsibility:

- recruiting and building diverse teams with high competencies,
- actively engaging and promoting leading practices and awareness on ESG topics,
- supporting education, entrepreneurship, innovation and new technologies,
- supporting local communities.

In terms of governance:

- promoting transparency, accountability and integrity in corporate governance.

Principles

In pursuing our mission and conducting Beyond.pl's business, we operate transparently according to the following principles:

- **Compliance with ESG objectives**

Beyond.pl's actions are consistent with international best standards and practices and responsive to the needs of our customers, clients, partners and communities. We ensure that objectives are systematically reviewed and aligned with current market expectations and regulations.

- **Management and employee engagement**

At Beyond.pl, all employees, regardless of their position, are encouraged to take action and be proactive about sustainability.

- **Customer focus approach**

Our cooperation with clients is focused on delivering the highest quality of service, while ensuring and promoting the value of a sustainable approach to doing business.

- **Collaboration with stakeholders**

Our collaboration with stakeholders is based on active listening and dialogue, enabling us to take optimal action to support community development.

- **Transparency of operations**

We ensure transparent and publicly available communication, based on reliable information, focusing on the positive and negative effects of Beyond.pl's activities that may impact society and the environment.

Commitments to sustainable development

Beyond.pl's actions consider stakeholders' expectations, are in line with applicable laws and consistent with international standards of conduct, are integrated into the organisation's operations, and are practiced in its relations with the environment.

1. Employee relations

Investing in human capital is key to the company's sustainable development. We focus on attracting, motivating, and collaborating with the best experts to provide our clients the highest level of service. Our Code of Ethics sets out clear principles and standards of conduct that every employee must follow.

Anti-discrimination

Beyond.pl wants to provide its employees with a friendly and inclusive working environment where everyone has equal development opportunities and is treated with respect. The company does not tolerate discrimination based on gender, race, age, visible and invisible disabilities, personal and professional experience, education, religion, values and beliefs, sexual orientation, and personality. The company has committed that the working environment it provides will be free from bullying, abuse, intimidation, and violence.

Commitment not to use forced or child labour

Beyond.pl will not use any form of forced or compulsory labour. We oppose child labour and will comply with international and national laws regarding the minimum age of workers, if these are more restrictive.

Respect for the right of association and collective bargaining

Beyond.pl respects the fundamental right of employees to form and associate in trade unions and other representative bodies. The company respects freedom of expression and the right to trade union activity, allows collective bargaining, guarantees protection for employee representatives and follows labour laws.

Health and safety at work

Beyond.pl is committed to the welfare of its employees, both in terms of health and safety in the workplace. The company is committed to complying with national labour laws and will take all necessary measures to ensure health and safety in the workplace.

Decent employment conditions

Beyond.pl provides employees with decent remuneration commensurate with their qualifications, education, experience, responsibilities and job position. This remuneration complies with the applicable legal regulations and considers the current socio-economic conditions. The company also respects the right of its employees to rest, providing them with breaks and holidays by the applicable legislation.

Data protection

Beyond.pl respects employees' data protection and privacy rights by applicable laws.

2. Relationships with customers and suppliers

Treating customers equally and fairly

We aim to build lasting trust with our customers by offering the highest quality of services on offer. We ensure a positive customer experience, provide reliable and clear information about our services, comply with legal regulations and adapt our offerings to individual customer expectations. Employees must comply with the [Code of Ethics](#) and other guidelines from internal documents in their dealings with clients.

Equal and fair treatment of suppliers

Our internal Supplier Relationship Policy conducts our relations with suppliers with ethics and full transparency. We also expect our suppliers to adhere to good practices and sustainability principles.

Environmental protection

Beyond.pl is committed to complying with international rules and laws regarding protecting the natural environment. As part of our commitment, we monitor the impact of our activities on the environment, particularly: consumption of electricity, water, fuel, gas or other alternative energy sources. To reduce the negative impact of our activities on the environment, we have implemented an [Environmental Policy](#). At the same time, we strive to consume as little natural resources as possible, actively protect the environment, and adopt pro-environmental attitudes.

3. Relations with communities

Fighting corruption

Beyond.pl emphasises its commitment to combating corruption in business by adopting and strictly adhering to a zero-tolerance approach to corruption and bribery and as part of its adopted Anti-Corruption Threat Procedure. We are committed to complying with anti-corruption laws, standards, regulations and guidelines and expect the same from our stakeholders.

Social commitment

Social engagement is an integral part of the company's DNA. Beyond.pl pledges to support local communities and programs and partnerships to achieve the UN Sustainable Development Goals. Education is one of the most important aspects of our social commitment. As part of signed agreements with universities, we support the development of academic skills. As part of the educational tours organised on the Beyond.pl Campus, we promote knowledge of modern technologies, data processing and sustainable digital transformation. We actively participate in industry conferences and events sharing our experience and best practices in innovation, technology and sustainability. We also run the company's Employee Volunteer Program and encourage employees to actively participate.

Policy oversight and key developments

The ESG team developed this document, which will be reviewed annually for any necessary changes. The policy comes into force on the date the Board approves it. The document will be available on the Beyond.pl sustainability page <https://www.beyond.pl/en/about-us/sustainable-development/>.