

NEXERA

SUSTAINABILITY REPORT 2024





Foreword by the CEO

Jacek Wisniewski
CEO NEXERY

Managing a company in times of social, technological and climate change is a challenge that requires not only vision, but also consistency, transparency and real impact. At NEXERA, we have embraced from the outset the premise that technology in itself does not change the world. It is our everyday decisions that give it meaning – and determine whether development will be truly sustainable.

This is why ESG issues are not just a reporting requirement or an add-on to operations for us. It is a way of thinking and acting that we embed into every level of our organisation – from strategy to investments to the day-to-day work of our teams. By creating new-generation fibre optic infrastructure in areas where access to modern services is difficult, we are contributing to the digital transformation of Poland. At the same time, we also want to make sure that this is a transformation that is sustainable, accessible to all, provides equal opportunities and rights, and has the least possible impact on the environment.

The year 2024 was a time of intensive ESG activities for us. We have developed a carbon footprint monitoring system, programmes to support employee wellbeing, development, and strengthened dialogue with local communities. We placed particular emphasis on building awareness and commitment to sustainability. We wanted our employees not only to be familiar with the definitions and objectives of ESG, but also to recognise its importance in the company's day-to-day operations and long-term strategy.

In 2025, we plan to further invest in digital infrastructure in less urbanised areas, continue our efforts to reduce emissions and expand our employee and partner support programmes.

Today, we bring you NEXERA's second ESG report. It is a document that not only summarises our activities in 2024 but also indicates the directions in which we intend to develop – in a responsible, transparent and long-term value-oriented manner. I invite you to read it with the hope that the report will inspire further dialogue and cooperation.

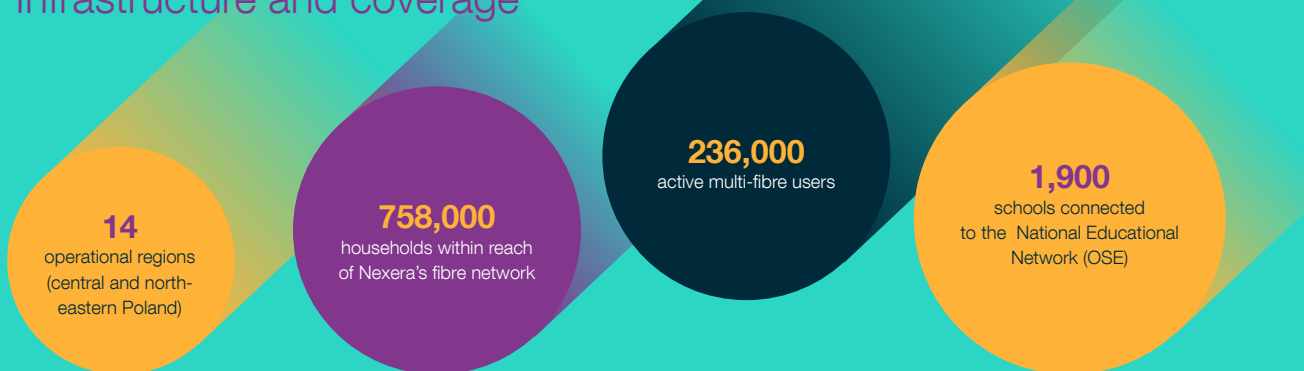
Thank you to everyone who contributes to NEXERA on a daily basis – our employees, partners, customers and communities. It is thanks to your commitment that we can combine technology with responsibility – and build a future that really matters.



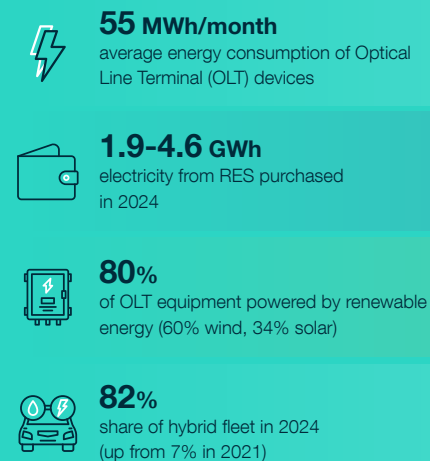


2024 in figures

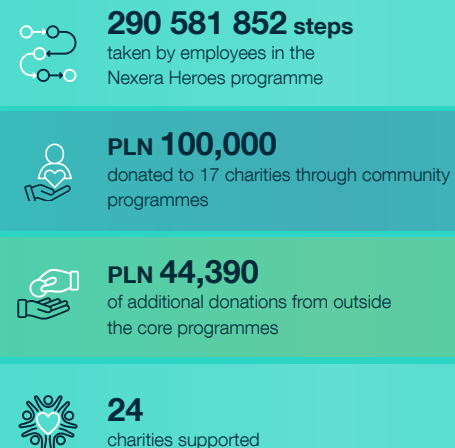
Infrastructure and coverage



Environment and energy



Team and organisational culture



Community engagement





We are
NEXERA





Who we are

NEXERA is one of the leading providers of multi-fibre services in Poland, developing a modern NGA (Next Generation Access) network with high capacity of at least 300 Mbps. We are currently implementing projects in central and north-eastern Poland, systematically reducing territorial inequalities in access to high-speed broadband internet. We operate in a model open to multiple operators (open access), giving all our customer-operators the same conditions and quality of service.

Residents covered by the NEXERA network have the opportunity to choose their service provider from up to dozens of operators using NEXERA's multi-fibre services. Educational institutions benefit from free high-speed internet as part of the National Educational Network (OSE).

Our customers are telecommunications operators that use the NEXERA infrastructure to provide services to end users. This model fosters competitiveness, transparency and high-quality services, especially in areas at risk of digital exclusion.

Who we are



More than **758,000**
households
in network coverage



More than **236,000**
active multi-fibre
users



2,200 locations
from the business
and public sector
in multi-fibre
coverage



Presence in almost
6,000
towns
and cities



1,900 schools
connected to the
National Educational
Network (OSE)



Who we are

NEXERA Holding
Sp. z o.o.

Group management
company and owner of the
operating units

NEXERA Sp. z o.o.

wholesale operator and
owner of fibre optic
infrastructure

NEXERA Fiber
Sp. z o.o.,
NEXERA F2 Sp. z o.o.,
NEXERA F3 Sp. z o.o.,
NEXERA F4 Sp. z o.o.

special purpose companies
established to carry out
selected investment
projects

All (100%) of the shares in NEXERA Holding Sp. z o.o. are held by Infracapital. The fund invests in sustainable infrastructure, responding to changing social needs and supporting long-term economic development. Infracapital is part of M&G Plc, one of Europe's largest asset management companies, serving over 5 million clients in the UK and internationally.

Management structure

Since 2016, NEXERA Ltd. (**hereinafter referred to as NEXERA**) has been part of the NEXERA Holding Sp. z o.o. Group. The management structure of NEXERA can be distinguished as follows:

The **governance structure** of NEXERA comprises the following key divisions:

- ⇒ Jacek Wisniewski, CEO
- ⇒ Paweł Hordyński, Member of the Management Board, Chief Financial Officer
- ⇒ Paweł Biarda, Member of the Management Board, Chief Commercial Officer
- ⇒ Piotr Wieczorkiewicz, Member of the Management Board, Chief Operating Officer

Members of the Management Board are appointed by the Shareholders' Meeting.

The **Management Team holding director-level positions, including the following roles:**

- ⇒ Anna Lach Tabędzka, Director of Network Infrastructure Development
- ⇒ Agnieszka Dziedzic, Director of People and Organizational Culture
- ⇒ Grażyna Fedorowicz, Director of Sales
- ⇒ Ewa Hendzel, Director of Marketing
- ⇒ Agnieszka Gładysz, Director of Data Management and Strategy
- ⇒ Mariusz Matowski, Director of Finance
- ⇒ Wojciech Calka, Director of Network Operations
- ⇒ Paweł Urawski, Director of Business and Information Technology Operations
- ⇒ Wojciech Dziomdziora - General Counsel and Chief Compliance Officer
- ⇒ Paweł Żytecki - Director of Mergers and Acquisitions

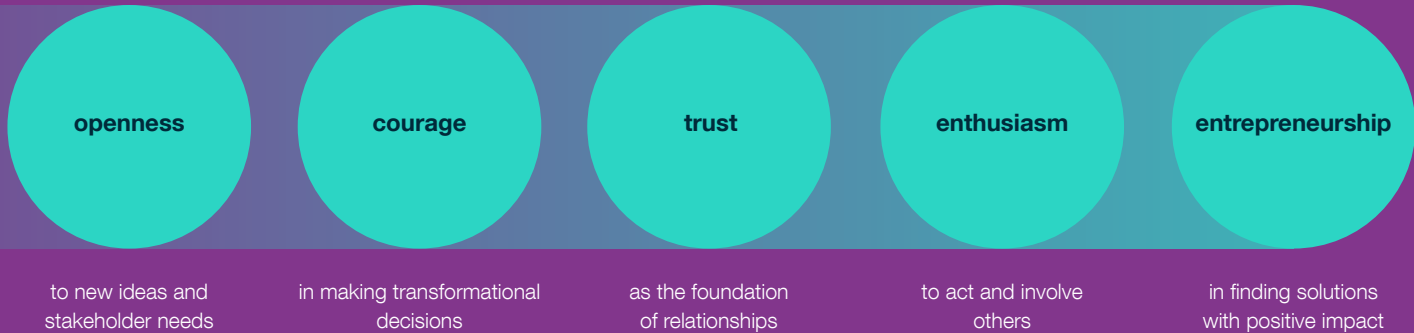




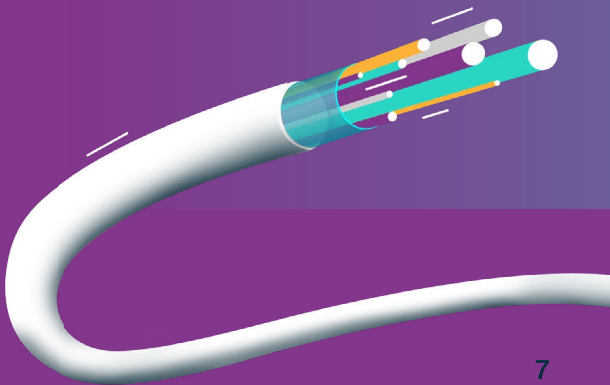
Our approach to ESG

At NEXERA, sustainability is not just a set of standards – it is a value system and a practical tool for building a company's long-term responsibility, competitiveness and business resilience.

Our approach to ESG is based on key organisational values:



The pillars of our ESG vision





Better environment

Primary objective:
Reduction of CO₂ emissions and minimization of resource use

- ⇒ We strive for climate neutrality.
- ⇒ We support the concept and principles of circular economy (Polish: GOZ).
- ⇒ We aim for Scope 3 emission reductions (covering all indirect emissions arising throughout the company's value chain).
- ⇒ Systemic environmental management – implementation of relevant environmental policies.
- ⇒ Focus on reducing energy consumption and energy source (transition to renewable energy sources, energy management system).
- ⇒ User-friendly offices.
- ⇒ Optimisation of vehicle fleet and transport.



Better employer



Primary objective:
building credibility and position as a responsible employer

- ⇒ Extensive internal communication and educational activities – newsletters, employee programs.
- ⇒ Engaging customers and suppliers in dialogue about sustainability and company values.
- ⇒ Building the brand as a 'green leader' in the telecommunications market.
- ⇒ Participation in industry initiatives (FTTH Council Europe, Open Allies, UNGC) supporting the United Nations 17 Sustainable Development Goals (SDGs).
- ⇒ Integration of environmental and social criteria into decision-making processes – materiality matrix, impact analysis, risk management.



Better society

Primary objective:
Create long-term value for society

- ⇒ Development of services supporting digital transformation.
- ⇒ Tackling all forms of digital exclusions (e.g. based on age, disability, location, accessibility).
- ⇒ Digital accessibility initiatives – 'Ask' contact channels, voice/chat bot.
- ⇒ Hybrid accessibility model (online/offline) of our services.
- ⇒ Building networks to improve quality of life and community needs.
- ⇒ Openness to diversity and inclusivity.

¹ Online – services or processes provided completely digitally, e.g. service requests, orders, customer contact, remote diagnostics, self-service portal.

Offline – processes requiring physical presence, e.g. installation of fibre optic cable, technical service at the customer's site, field audits.



NEXERA's ESG strategy

The ESG strategy was formally adopted in 2023 and underpins all operational, investment and relationship activities undertaken by NEXERA. The ESG Policy covers the entire value chain – from investment planning to supplier collaboration and impact reporting.

The document applies to all NEXERA entities as part of the Group and business partners, and is systematically implemented in organisational processes.



Our aim is to minimise our impact on the environment.
NEXERA's multi-fibre network supports the digital transformation in a climate-friendly manner, including by:

- ⇒ Use of durable and resistant materials (e.g. silicates),
- ⇒ Reduction of transport related emissions (online access to the world),
- ⇒ Minimisation of energy consumption during data transmission (based on G-PON networks, i.e., Gigabit Passive Optical Networks).

We support diversity, equality and provide equal opportunities for everyone through:

- ⇒ Programmes such as **NEXERA Heroes**,
- ⇒ Cooperation with educational institutions (APLO), local authorities, residents,
- ⇒ Implementation DEI policies (diversity, equality and inclusion) and promotion of human rights.

At the NEXERA Group, we manage in an ethical, transparent manner aligned with best market practices.

- ⇒ ESG issues are regularly discussed at Board meetings – depending on current needs and the level of progress in this area. They are included in discussions in response to emerging challenges and relevant topics.
- ⇒ Furthermore, a systematic management dialogue on ESG topics is maintained, enabling a flexible and effective response to changing market conditions and stakeholder expectations.





ESG in governance and organisational culture

ESG is fully integrated into our management system and strategic planning. **It includes the following activities:**

- ⇒ Creating social benefits,
- ⇒ Monitoring ESG standards through data collection, targets and objectives,
- ⇒ Setting the right ESG standards and making an impact throughout the value chain,
- ⇒ Identifying risks and opportunities related to climate change and ESG reporting (impact analysis, materiality matrix),
- ⇒ Cooperation with experts and external advisors.

“

ESG today is not a statement, but a real decision-making mechanism – based on data, responsibility and strategic risk management. At NEXERA, sustainability principles underpin our operational and investment resilience. We integrate them into our processes because we know that the competitive advantage of the future is created where business meets responsibility – not in theory, but in the practice of everyday operations.

Piotr Wieczorkiewicz,
Chief Operating Officer



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Sustainable Development Goals (SDGs)

At NEXERA, we view the UN Sustainable Development Goals (SDGs) as a strategic compass that gives direction to our operational, social and environmental activities. Every initiative the company undertakes supports specific SDGs – both through internal actions and impact on the environment.



SDG 4 Quality education

- ⇒ We provide training programmes, mentoring and individual development paths for employees.
- ⇒ We teach children and young people how to use digital tools safely.
- ⇒ We support the APLO (Academy for Leadership of Educational Leaders) programme.
- ⇒ We increase access to online educational resources.
- ⇒ We digitise school administration and support hybrid learning.



SDG 8 Decent work and economic growth

- ⇒ We provide stable employment and high ethical standards.
- ⇒ We build a responsible and inclusive value chain.
- ⇒ We support local communities and integrate business activities with social needs through the NEXERA Heroes programme.
- ⇒ We support entrepreneurship and the development of local economies (access to a wider market, fair competition).



SDG 5 Gender equality

- ⇒ We have implemented a Diversity, Equality and Inclusion (DEI) Policy.
- ⇒ We support equal access to promotion, pay and development.
- ⇒ We promote the participation of women and underrepresented groups in decision-making structures.



SDG 9 Innovation, industry, infrastructure

- ⇒ We stimulate competition and support resource sharing through the wholesale model of multi-fibre.
- ⇒ We support Smart City and Smart Village initiatives by providing essential infrastructure
- ⇒ We invest in resilient and adaptable infrastructure.



SDG 10 Reduced inequalities

- ⇒ We focus investments in regions with limited access to modern infrastructure.
- ⇒ We tackle digital exclusion and promote equality opportunities.



SDG 16 Peace, justice and strong institutions

- ⇒ We follow clear, legally compliant procedures in all areas of operation (HR, investment, maintenance, marketing, purchasing, etc.).
- ⇒ We support action against discrimination, violence and corruption.
- ⇒ We are transparent and give access to information.

SDG 13 Climate action

- ⇒ We offer low-emission and energy-efficient technology.
- ⇒ We optimise energy consumption and use RES.
- ⇒ We increase material efficiency through the use of fibre optics.
- ⇒ We contribute to reducing transport-related emissions (remote work, distance learning).



SDG 15 Life on land

- ⇒ We reduce the use of raw materials and environmental interference.
- ⇒ We minimise the environmental footprint through shared infrastructure (one cable, many internet providers on it).

SDG 17 Partnership for the goals

- ⇒ We build relationships based on shared responsibility and common goals with business, social and institutional partners.
- ⇒ We encourage our partners to implement ESG policies and together we create an ecosystem of sustainability.
- ⇒ We create a space for different stakeholders to talk and act.



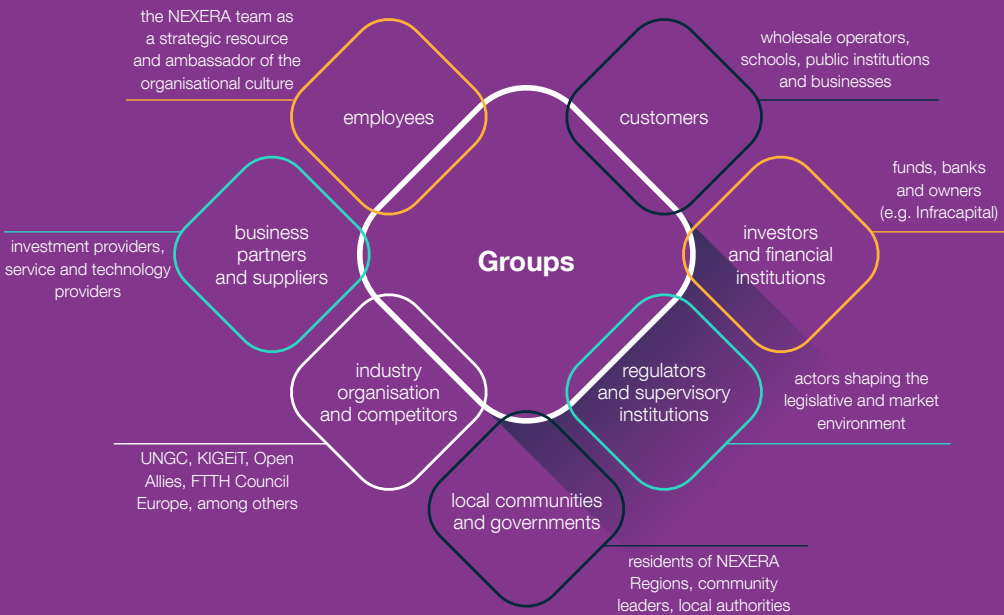


Our environment

At NEXERA, we view stakeholder relations as the **foundation of responsible management and long-term value creation**. Their expectations, needs and perspectives have a direct impact on our strategy and activities, supporting Poland's digital transformation.



We have identified seven key stakeholder groups with whom we have regular two-way communication:



Each of these groups co-creates the ecosystem in which we operate.

We are committed to a dialogue based on transparency, mutual respect, engagement and partnership.

Approach to stakeholder relations

Our approach is based on four key values:

- ⇒ openness
- ⇒ transparency
- ⇒ commitment
- ⇒ trust

We regularly analyse stakeholder needs and expectations.

We incorporate the conclusions of these analyses into our strategic planning, ESG policies and operational activities.

The most frequently identified stakeholder expectations are:

- ⇒ comprehensive and transparent reporting (ESG, GHG, SDGs),
- ⇒ public commitments and coherent strategies (e.g. DEI, anti-discrimination policy),
- ⇒ high ethical and operational standards,
- ⇒ partnership and shared responsibility in project implementation,
- ⇒ innovation and compliance with existing regulations.



Examples of dialogue and stakeholder involvement

The 'NEXERA Regional Ambassadors' programme

an initiative to support local digital transformation leaders. In 2024, we partnered with **16** ambassadors actively working towards the deployment of gigabit infrastructure.

Meetings with residents

regular events and community consultations in NEXERA Regions, enabling open dialogue and co-creation of the digital society. In 2024, we organised: **43** meetings with residents, **198** meetings with representatives of municipalities, **37** local events.

The #NEXERA Regions Report (2024)

the fifth edition of the survey on the impact of digital investments on the daily lives of residents. The results are used to adapt our social and commercial activities to their current needs.



“

Stakeholders are not observers, but co-authors of the direction of our business. Their expectations reflect what is relevant today – and what will be crucial tomorrow. This is why we treat dialogue not as a communication tool, but as an integral part of management. It is what allows us to better understand challenges, make better decisions and build long-term relationships based on trust.

Paweł Biarda,
Chief Commercial Officer

”



Regulatory and competitive environment

We systematically monitor changing regulations and standards related to ESG, including:

- ⇒ **TCFD** – climate disclosures,
- ⇒ **CSRD** – sustainability reporting directive,
- ⇒ **EU Taxonomy** – classification of environmentally sustainable activities.

We study the business environment (e.g. PLAY, Orange, Fiberhost, Inea, Światłowod Inwestycje) to develop a unique value proposition and improve the quality of cooperation in the telecommunications sector.

Understanding and taking into account the voice of stakeholders enables us to make better decisions, increase the efficiency of our operations and strengthen trust – the foundation for sustainable, responsible growth.



We are part of a bigger change

Since its inception, NEXERA has been **actively involved in initiatives that set new standards for innovation, social responsibility and sustainability**. Our activity in industry organisations, partnerships with institutions supporting digital transformation and awards obtained confirm our role as a leader of responsible development in Poland.

Memberships and affiliations

NEXERA is an active member of key associations and national and international initiatives supporting the development of the telecommunications market, ESG standards and cross-sectoral cooperation:

Who we are

Distinctions and awards in 2024

The year 2024 brought a number of prestigious awards confirming the effectiveness of our activities in terms of innovation, ethics and social responsibility:



These awards are not only a confirmation of the effectiveness of our actions, but also a commitment to further development in the spirit of sustainable leadership and the creation of long-term value for all stakeholders.





This is how we manage responsibility

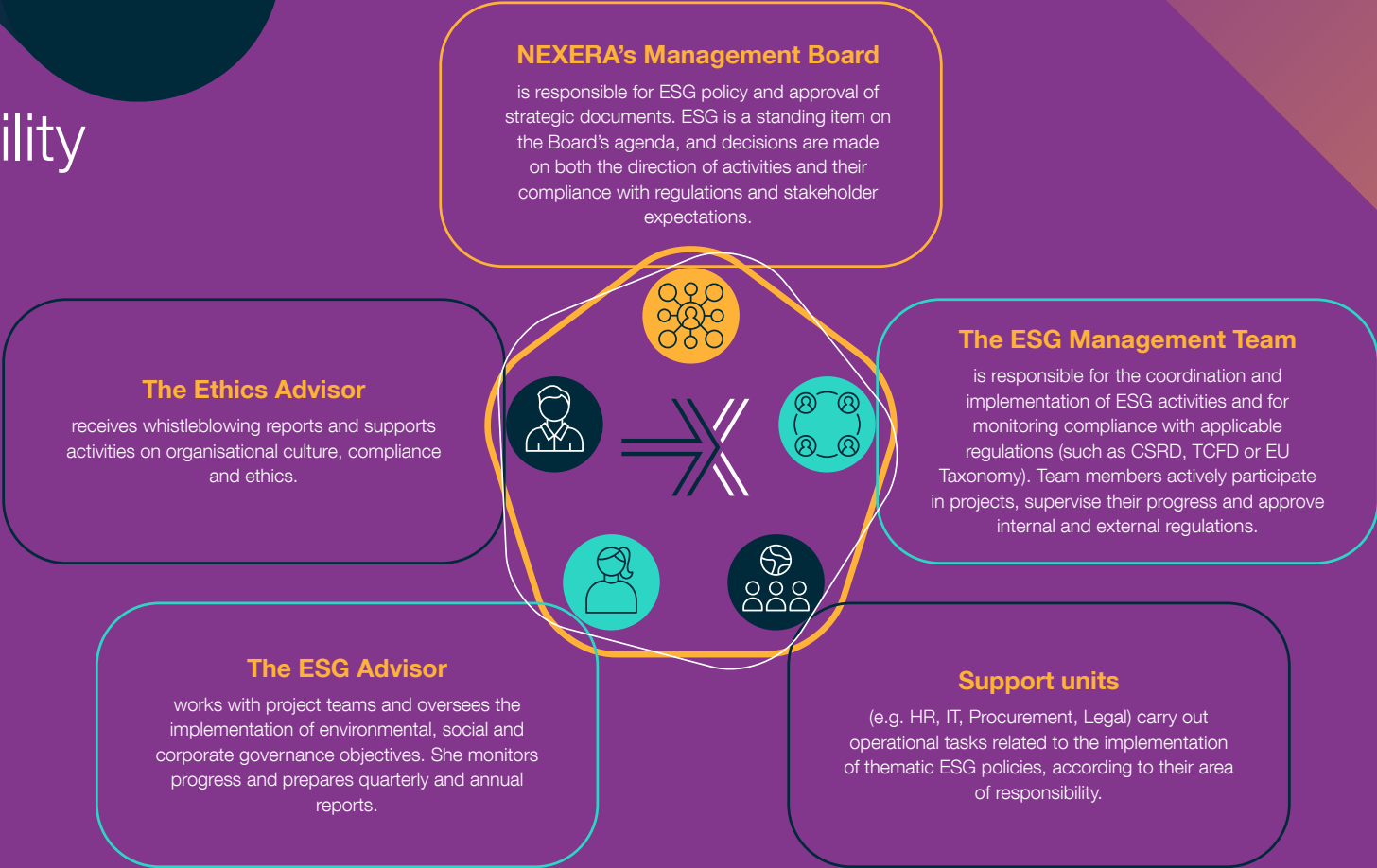
The management of environmental, social and governance (ESG) issues is **integral to NEXERA's organisational governance**. The foundations of our governance culture are **transparency, accountability and compliance** with international regulations and best practices.

The Management Board of the Company is responsible for making key decisions and overseeing the management of issues relevant from an economic, environmental and social perspective. It is an executive and enforcement body that also acts as a communication bridge between the organisation and the owner.

Since 2023, the company has had an ESG Policy in place, which is regularly updated.

Performance – including in the area of sustainability – is systematically **monitored, supervised and evaluated by the company's owner, Infracapital.**

Sustainability management





ESG policies and procedures



Integration of ESG with risk management and strategy

ESG principles are firmly integrated into our risk management and strategic planning:

- ⇒ We **assess every investment project against ESG risks**.
- ⇒ We use impact **analysis and a materiality matrix** to prioritise actions.
- ⇒ We treat ESG as part of a system of KPIs and operational targets.

Monitoring and reporting

We are developing an ESG monitoring and reporting system in line with GRI and CSRD guidelines:

- ⇒ We **publish an annual ESG** report as an integral part of our communication with stakeholders.
- ⇒ We conduct internal **monitoring of operational data** (energy, emissions, waste, social activities, policy compliance).
- ⇒ We organise **educational workshops** (e.g. 'Climate Mosaic') and **organisational climate surveys** (e.g. Gallup Q12).

With a solid foundation of ESG governance, **we are building an organisation that is transparent, resilient and ready for the future.**





ESG risks and opportunities analysis

In 2024, NEXERA implemented a comprehensive system for identifying, assessing and managing ESG risks, in line with the Task Force on Climate-related Financial Disclosures (TCFD) guidelines. The purpose of the system is to ensure that the organisation's activities are consistent with the expectations of regulators, investors and other stakeholders, and to manage the performance and resilience of the infrastructure.

As part of the assessment process, an independent consultancy conducted a scenario analysis, which did not identify risks affecting the company's valuation. Notwithstanding this assessment, **we are taking our own operational actions, focusing on the resilience and adaptation of our infrastructure to climate change.**

Managing the network involves natural operational challenges that are not 'risks' in the classic insurance sense, but rather part of the normal operation and strategic management of infrastructure.

Instead of talking about 'risks' (which can be interpreted as a threat to operations), we are talking about a strategic approach, i.e. managing the performance and resilience of the infrastructure in order to keep things under control, and increase the reliability of the network and its preparedness for possible extreme weather events.

“

We view ESG as a decision-making framework that supports the long-term financial sustainability and resilience of the organisation. We integrate environmental, social and governance factors into our risk management, investment planning and capital allocation processes. This approach allows us not only to meet regulatory requirements, but more importantly to make decisions that are in line with market realities, stakeholder expectations and the direction of responsible transformation.

Pawel Hordyński,
Member of the Management Board, Chief Financial Officer

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ESG threat management structure

The threat management system is based on a clear division of responsibilities.

Management Board

- ⇒ Approves risks
- ⇒ Oversees the system

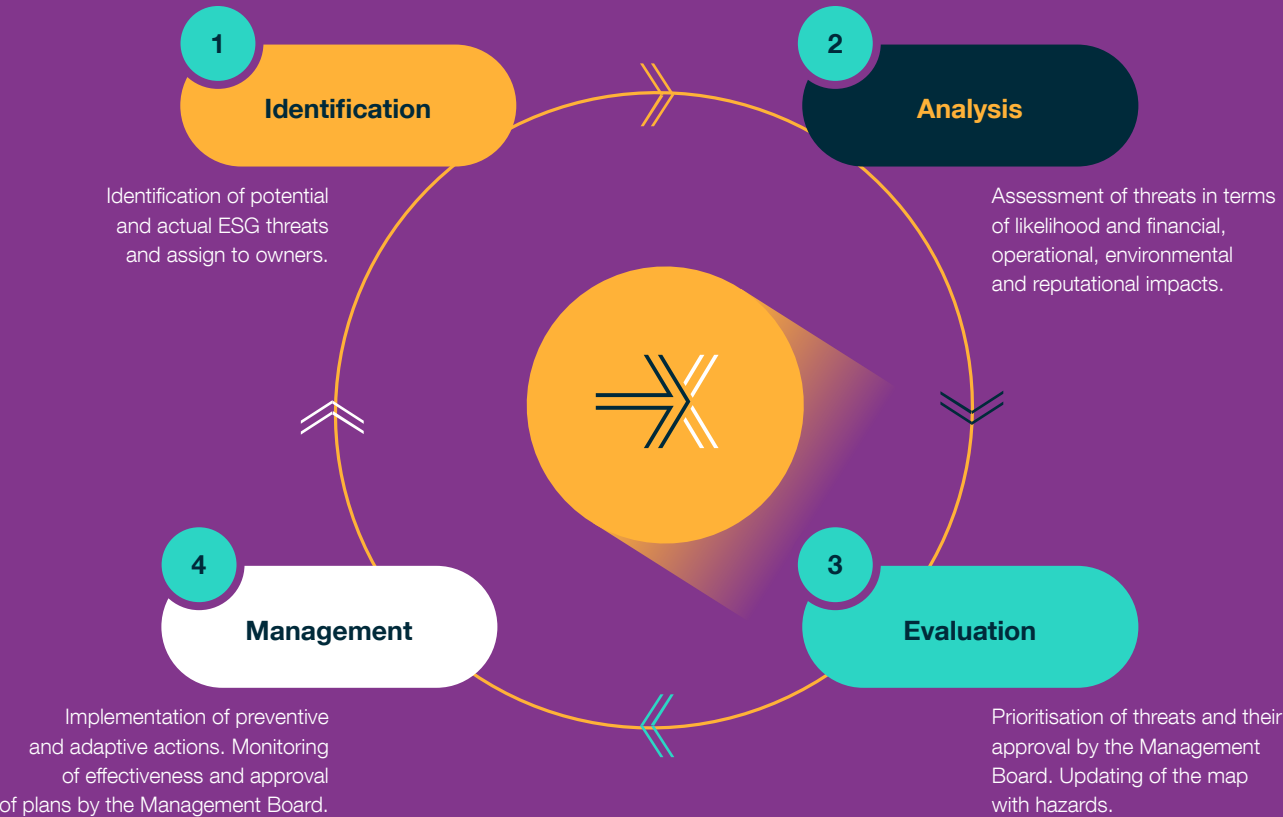
Risk coordinator

- ⇒ Maintains the register
- ⇒ Coordinates reviews
- ⇒ Reports to the Board

Risk owners

- ⇒ Identify and assess
- ⇒ Implement actions
- ⇒ Report threats

NEXERA's performance and resilience management process consists of four stages:



1
Infrastructure

IDENTIFIED THREATS:

- ⇒ competitive pressure and market saturation,
- ⇒ administrative and local barriers to network development,
- ⇒ installation safety incidents,
- ⇒ high indirect emissions resulting from the use of fossil fuel energy.

PREVENTIVE ACTIONS:

- ⇒ investment in modern and technologically resilient grid solutions,
- ⇒ implementation of climate standards in line with KPO and FERC,
- ⇒ OLT emergency power supply (UPS systems),
- ⇒ insurance policies to protect against the effects of climate risks.

2
Workplaces

IDENTIFIED THREATS:

- ⇒ inflationary risks and rising labour costs,
- ⇒ loss of key team competencies,
- ⇒ potential conflicts of interest and ethical challenges.

PREVENTIVE ACTIONS:

- ⇒ training on ethics and regulatory requirements (ESG, RODO, CSRD),
- ⇒ standardisation and automation of HR and operational processes,
- ⇒ implementation of common ESG standards across the organisation.

3
Supply chain

IDENTIFIED THREATS:

- ⇒ insufficient oversight of sub-suppliers (due diligence),
- ⇒ shortage of infrastructure contractors,
- ⇒ delays in the delivery of equipment and services.

PREVENTIVE ACTIONS:

- ⇒ diversify suppliers and build local purchasing relationships,
- ⇒ review contractual terms and conditions for contingency mechanisms,
- ⇒ establish financial safeguards in contracts with external parties.



4

Failure management and operational resilience

IDENTIFIED THREATS:

- ⇒ network disruptions,
- ⇒ effects of extreme weather events.

PREVENTIVE ACTIONS:

- ⇒ incident handling by external operations centre (NTT + NOKIA),
- ⇒ automation and systematic emergency response procedures,
- ⇒ emergency power supply and integration with the internal NBCM management system.

5

Legal and regulatory risks

IDENTIFIED THREATS:

- ⇒ new ESG requirements and reporting obligations,
- ⇒ general data protection regulation (GDPR),
- ⇒ changes to the tax system.

PREVENTIVE ACTIONS:

- ⇒ constant monitoring of legislative changes and their impact on the business,
- ⇒ participation in industry consultations and direct communication with regulators,
- ⇒ internal training to raise regulatory awareness among employees.





Materiality assessment

In 2024, NEXERA conducted an internal double materiality assessment in line with the guidelines of the CSRD directive. The aim of the analysis was to identify key ESG topics that have a significant impact on the company's operations and are also important from the perspective of representatives of the most relevant stakeholder groups.

The analysis was carried out in a workshop-analytical format, taking into account:

- ⇒ the impact of individual ESG topics on the company's value and operational continuity (financial materiality),
- ⇒ the impact of NEXERA's activities on the social, environmental and regulatory environment (impact materiality).



Most relevant topics (high financial and impact materiality)

- ⇒ **Availability of fibre network infrastructure**, especially in rural and less urbanised areas.
- ⇒ **Tackling digital exclusion**, as a central element of the company's mission.
- ⇒ **Digital security management**, including data protection and service continuity.
- ⇒ **Regulatory compliance**.

Themes relevant to reputation and social value

- ⇒ **A neutral operator model** that strengthens the trust of retail partners and counteracts conflicts of interest.
- ⇒ **Social programmes**, such as NEXERA Heroes, that promote community engagement.
- ⇒ **Transparent ESG reporting** and **active collaboration with municipalities**, building trust in local relationships.

Growing themes

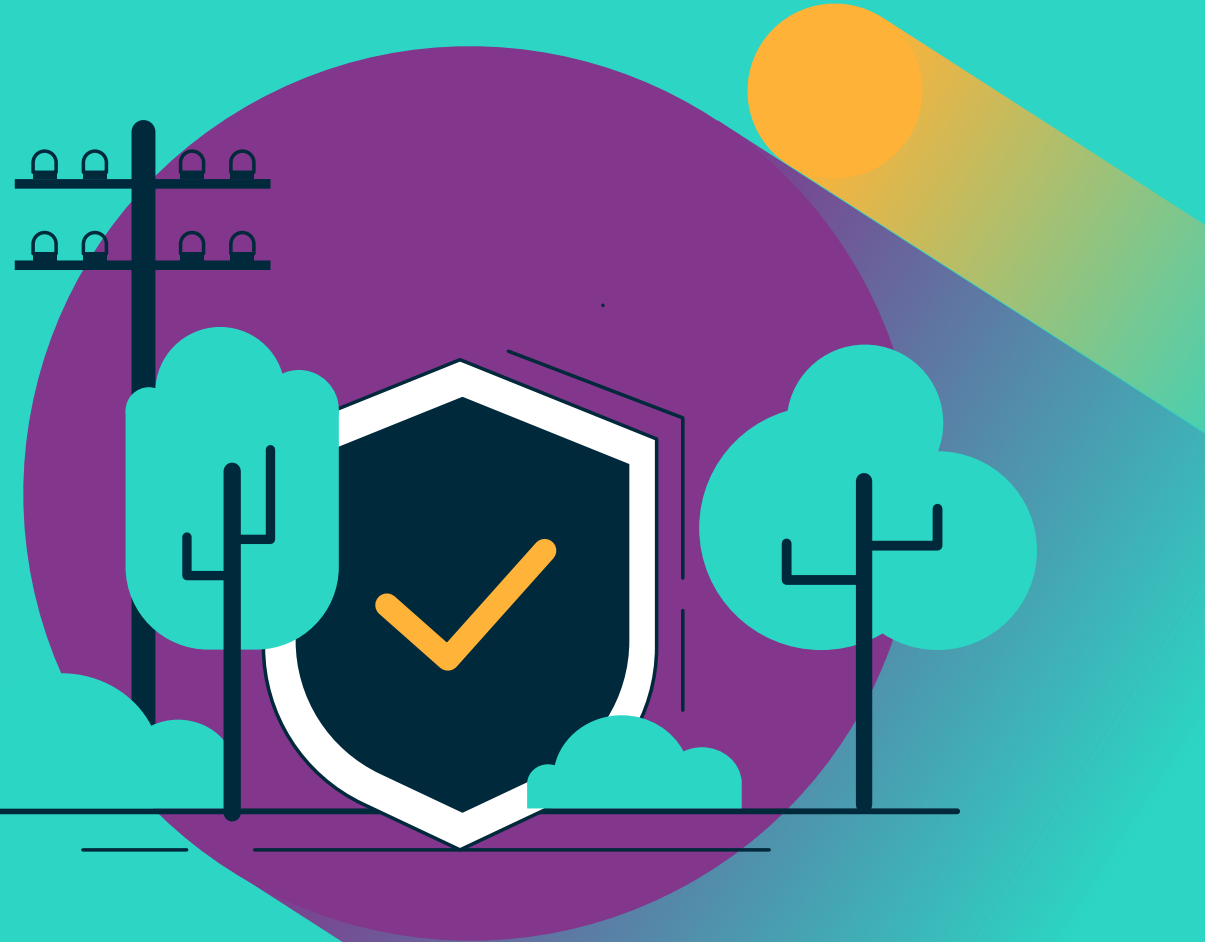
- ⇒ **Reducing the carbon footprint** of operational activities (indirect emissions).
- ⇒ **Recycling of passive infrastructure**, including cables and technical cabinets.
- ⇒ **Sustainable logistics and responsibility of subcontractors**, particularly in transport and assembly.

The results of the dual materiality survey form the basis for the further development of ESG activities at NEXERA. The highest materiality topics are already included in the strategy and operational policies, while rising issues will be covered by extended monitoring and reporting in the next reporting cycles.





NEXERA in harmony with nature





Our approach to environmental protection

Protecting the environment and reducing the impact of operations on the environment is one of the pillars of NEXERA's responsible action. Our commitments in this area are based on the principles of sustainability, transparency and responsibility – both in the context of the infrastructure used and the day-to-day operation of the organisation. **We strive to make environmental concerns an integral part of our operational and strategic decisions.**

Digital transformation

NEXERA's activities contribute to the digital transformation of less urbanised regions. We implement projects in line with the Smart Village and Smart Rural concepts:





Material and energy efficient infrastructure

Fibre optics reduce energy consumption by up to **30 kWh** per user per year, which translates into savings of **30 kWh** per user and a reduction in CO₂ emissions of approximately **25,000 tonnes per year**¹.

Fibre optics consume up to **17 times less energy**, while enabling faster and more stable data transmission.

Fibre-optics are **70–80% more reliable**² than copper-based networks.

Fibre-optics are estimated to use up to **66% less of all types of materials**³ for fibre optics than copper cables.

Fibre-optics are made mainly from **silica** – a material available in virtually **unlimited quantities**.



Sources:

- 1. Fibre: the most energy-efficient solution to Europe's bandwidth needs, White Paper Brussels, July 2022, Europacable
 - 2. 6 ARCEP, Future Networks – Digital tech's carbon footprint; 21 Października 2019
 - 3. 27 https://www.ftthcouncil.eu/Portals/1/Copper_switchoff_whitepaper_01122020-Final.pdf?ver=Bsw-X8y9dVO-hVaQChWkSQ%3d%3d
- BREKO Study Nachhaltigkeitsvergleich der Zugangsnetz-Technologien, FTTC und FTTH, May 2020, Prof. Dr.-Ing. Kristof Obermann



NEXERA's key environmental commitments:



Biodiversity and nature conservation

We are working to protect biodiversity and to prevent environmental degradation.



We support environmental initiatives and promote environmental awareness among our stakeholders.



We have developed a biodiversity conservation plan to guide our actions and inspire our business partners.



Energy management

We monitor and optimise energy consumption in our operations.



We use approximately 80% renewable energy sources.



We identify opportunities to further reduce emissions and improve energy efficiency.



Management of natural resources

We take care of water resources through practices that minimise the risk of water pollution, such as appropriate waste management and construction process control.



We have adopted a water consumption management plan based on the principle of minimisation and anti-waste.



Waste management and 'less waste'

We implement the principles of the circular economy (GOZ), following the 6R principle (Rethink, Refuse, Reduce, Reuse, Recycle, Recover).



We have developed a waste management plan in line with the waste hierarchy to reduce waste and increase recycling.



We believe that the development of technology must not come at the expense of the environment. That is why we are already building a digital future in which access to the internet is fast and widely available but guaranteed in a sustainable way. As of 2019, we are regularly measuring our Scope 1 and 2 carbon footprint in line with the GHG Protocol. Fibre optic technology reduces CO₂ emissions and energy consumption thanks to its efficiency and sustainability. However, this is only the beginning. Our goal is to reduce gas emissions by 2040 – and we are consistently striving for this every day.

Justyna Chmielewska,
Sustainability Advisor, ESG Expert





Energy management and emissions

At NEXERA, we are systematically implementing solutions to reduce energy demand and reduce our carbon footprint:

We optimise the network architecture, resulting in lower energy consumption, reduced consumption of building materials and reduced risk of wasted resources.

We share multi-fibre infrastructure as an innovative approach to developing a telecommunications network with lower environmental impact.

NEXERA's energy and emissions management activities focus on energy consumption, monitoring greenhouse gas emissions and developing measures to minimise them. The strategy adopted takes into account the need to **achieve net zero emissions by 2050 and to reduce emissions by 90% by 2040**, in line with EU targets and the Paris Agreement.



Reporting emissions

From 2019, we measure Scope 1 and 2 greenhouse gas emissions (direct and indirect energy-related emissions) according to the GHG Protocol Corporate Accounting and Reporting standard. In 2024, we also started systematic monitoring of Scope 3, covering indirect emissions across the value chain.

We use the Carbon Navigator Tool (Novata) platform, which enables:

- ⇒ **assessment of direct and indirect emissions**, including from the vehicle fleet and network equipment,
- ⇒ **analyses** of emission **trends** and fuel or energy consumption over time.



Emissions summary 2024

Scope of emissions	tCO2e	
Scope 1	159	Scope 1 emissions are direct emissions generated by sources owned or operated by the company.
Scope 2: market-based method values	22	Scope 2 emissions are indirect emissions generated by the purchase of electricity (and heat, steam and cooling).
Scope 2: location-based method	1 165	
Scope 3	13 421	Scope 3 emissions are other indirect emissions generated by the company. There are 15 categories, for example goods and services purchased.

Scope 3 in detail:



Simulation of annual energy consumption in OLTs powered by renewable energy by voivodeship:

Voivodeship	Energy consumption per 1 HP [kWh]
warmińsko-mazurskie	1.05 kWh
mazowieckie	1,51 kWh
kujawsko-pomorskie	1.37 kWh
świętokrzyskie	1.56 kWh
łódzkie	1.46 kWh
Average annual energy consumption per HP	1.39 kWh
The average CO ₂ emission factor for electricity produced in Poland is ~650 g CO ₂ /kWh (according to KOBiZE, 2022-2023)	
1.39 kWh energy consumption = approx. 0.90 kg CO ₂ annual emissions per HP point	

FUN FACT

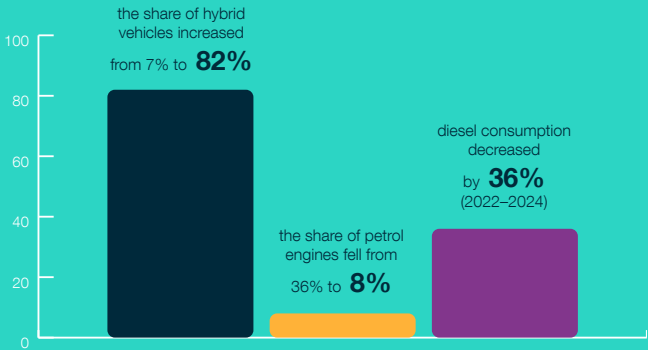
The annual energy consumption per HP point in the NEXERA network (average 1.39 kWh) is comparable to the annual energy consumption of one energy-efficient LED bulb (approx. 1.4 kWh when used for 3 hours per day), demonstrating the high energy efficiency of our infrastructure.



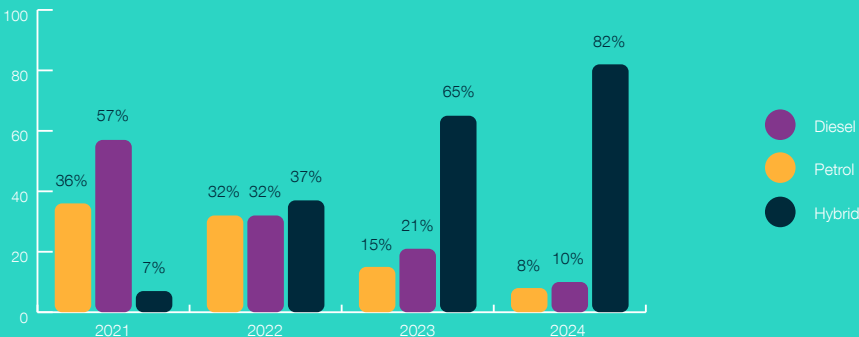
Results and commitments

Over the last few years, as a result of the continuous replacement of the fleet with lower-emission vehicles, the carbon footprint has only increased by 7% from 2022, despite a 50% increase in the vehicle fleet as a result of increased staffing.

In the 2021–2024 period:

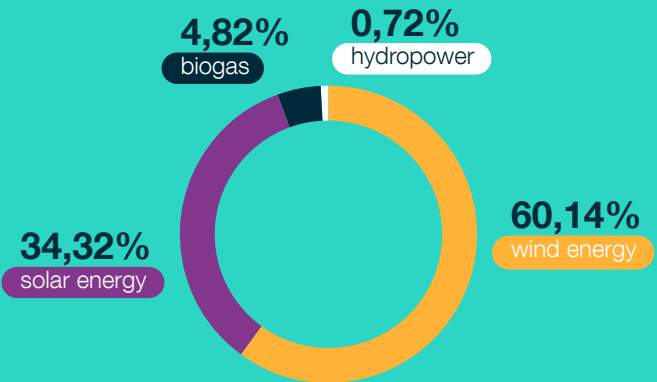


Vehicle fleet by engine type



Green energy on the grid

The OLT active equipment we own (approximately 80%) is powered by energy from renewable sources thanks to our partnership with Respect Energy SA. In 2024, the energy supplied was structured as follows:



FUN FACT

The average monthly energy consumption of the OLT facilities in 2024 was approx. 155 MWh (January–December data), which is continuously analysed in relation to the number of active households (HC – home connected) to assess the energy efficiency and scalability of the infrastructure.





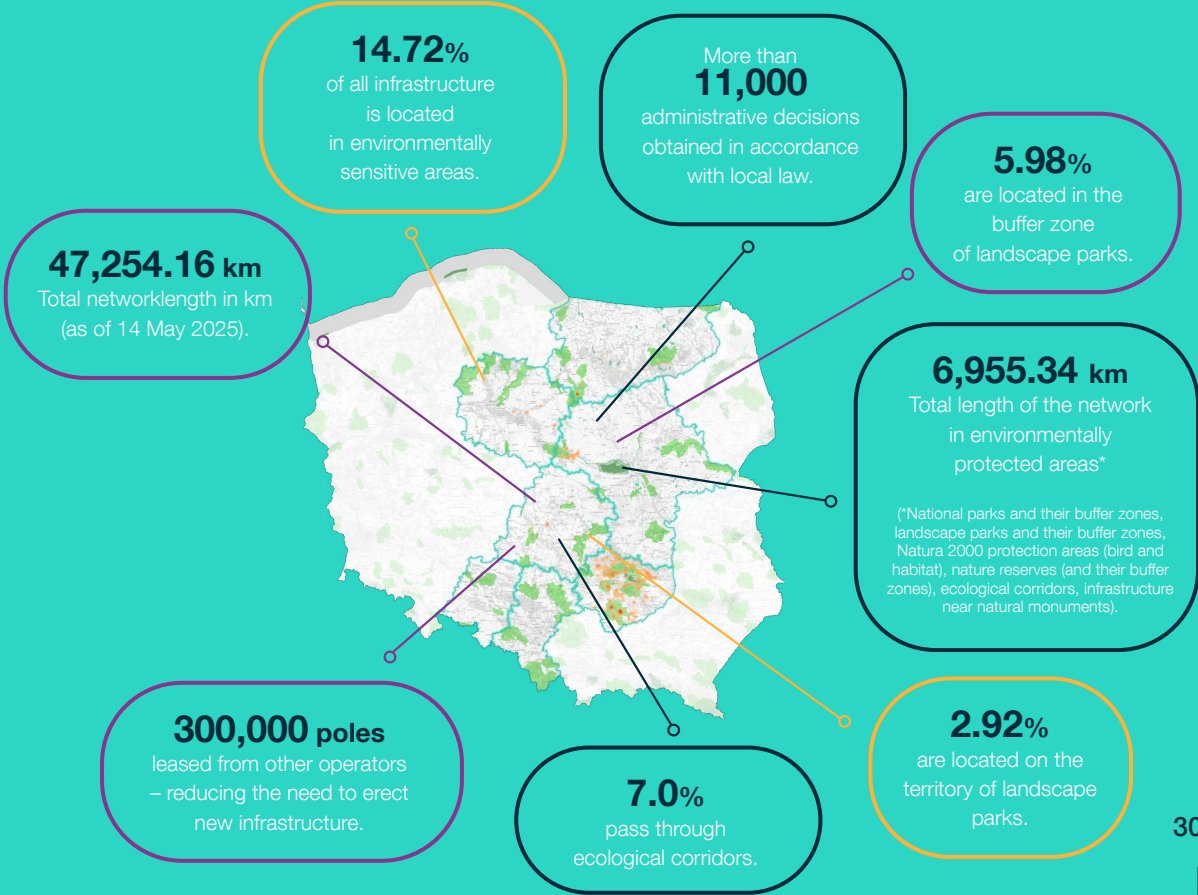
Biodiversity protection

At NEXERA, we understand the responsibility associated with the implementation of investments in areas of natural value. Our aim is to minimise negative impact in the natural environment – through appropriate planning, construction and operation of the network, as well as educational and protective activities.

Form of nature conservation	Percentage of infrastructure *
Świętokrzyski National Park	0.001%
Świętokrzyski National Park (buffer zone)	0,57%
Landscape parks	2.92%
Landscape park buffer zones	5.98%
Natura 2000 areas	1.66%
Nature reserves (buffer zones)	0.01%
Ecological corridors	7.01%
Natural monuments within 5 metres from infrastructure	0.01%

* in a given form of nature conservation in relation to all NEXERA fibre optic cables

Scale of investments and protected areas

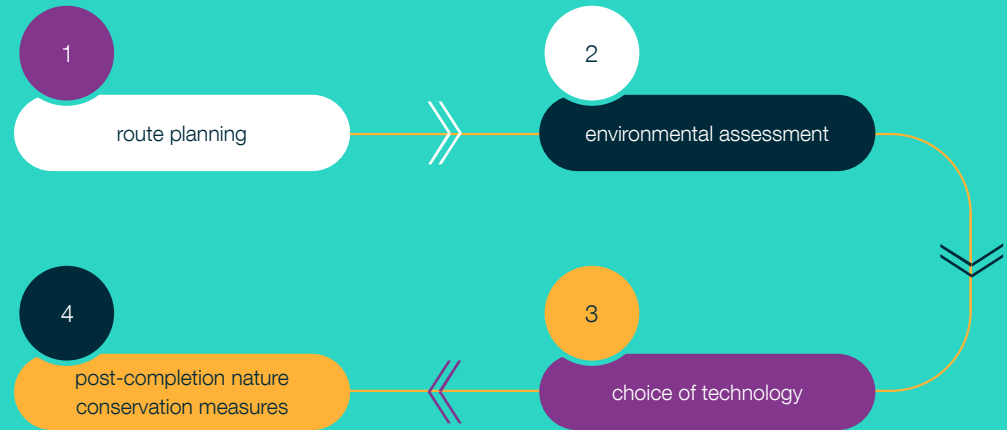


Good design and implementation practices

During the implementation of our fibre optic investments, we apply a number of measures to reduce the impact on the environment:



Schematic of the design process:



Responsible operation and education

A sustainable approach to nature conservation also includes the use phase of the network and educational activities aimed at stakeholders:

- ⇒ Training and educational content for employees, contractors and partners,
- ⇒ Environmental communication through internal channels (e.g. NEXletter),
- ⇒ Team-building green activities (eco-tours), upcycling of marketing materials (e.g. backpacks made from advertising banners).





Environmental awareness and organisational culture

In parallel with achieving environmental goals, we are building an organisational culture based on **environmental awareness**. We foster responsible attitudes by strengthening employee engagement and promoting 'green' behaviour at work and in private life.



NEXERA gadgets in the spirit of environmental responsibility

We choose promotional materials and corporate gadgets thoughtfully. We combine **sustainability, functionality** and **environmental responsibility**, and are not driven solely by the 'green' appearance of the products. We believe that **a sustainable product is one that serves for a long time** instead of quickly ending up in the bin.



When choosing materials, we are guided **by a balance between ecology and sustainability**. Sometimes a seemingly greener solution (e.g. paper bags) turns out to be less sustainable and generates a larger environmental footprint in the long term. Consequently:

- **We always try to choose eco-friendly products.**
- **We focus on quality, durability and sensible use.**
- **We increase the proportion of recycled materials and natural raw materials** – biodegradable or easily recyclable.





Plans

Our plans for the coming years include both deepening our environmental footprint analyses and further optimising the technologies and processes affecting the environment.



2024 r.

Carbon footprint analysis: extension to Scope 3

Since 2024, **we have extended the measurement of the carbon footprint to include Scope 3** emissions, i.e. indirect emissions generated in the value chain by suppliers, contractors and operational partners, among others. Under the GHG Protocol, for the overall estimation of supply chain impacts, we use a spend-based method, i.e. on the basis of **financial spending** and using emission factors assigned to the type of purchase (e.g. PLN/kg CO₂e). In contrast, for our key supplier, we use detailed data provided by the supplier itself.

In addition, in Scope 3, we are investigating gas emissions from employee movements or business trips in order to introduce further initiatives to encourage a change in habits and reduce emissions.

In addition, we are continuously working to obtain data on:

- ⇒ transport and delivery logistics,
- ⇒ energy consumption of partners,
- ⇒ the life cycle of materials used to build the network,
- ⇒ emissions associated with the use of our services by customers.

With these data, it will be possible to identify critical points more precisely and to plan reduction targets across the NEXERA business ecosystem.

NEXERA has commissioned consultancy WSP Global Inc. to conduct a review of our carbon footprint and is working with NEXERA to develop a decarbonisation plan in line with the Science Based Targets initiative (SBTi).

2040 r.

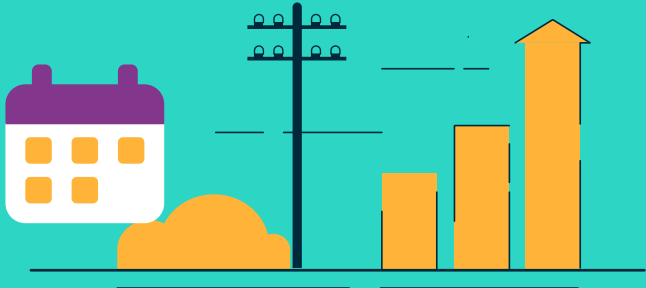
90% emission reduction

The declaration of aiming for zero net emissions **by 2050** remains NEXERA's overarching environmental goal. We are pursuing it by:

- ⇒ successively reducing direct (Scope 1) and indirect (Scope 2) emissions,
- ⇒ investments in renewable energy sources,
- ⇒ transforming the fleet towards a low-carbon fleet,
- ⇒ optimising infrastructure and resource consumption.

2050 r.

Zero net emissions





NEXERA
is about
people





Our social commitments

We believe that building a future-proof organisation starts with people – the employees, partners and communities that make up our ecosystem. That is why we invest in developing a values-based work culture. We support local initiatives and work towards equality, inclusion and digital accessibility. Our commitments in the social area are based on impact – **internal** (working environment) and **external** (local communities, service accessibility, digital inclusion).

Internal social responsibility: working environment

Our aim is to create **an organisational culture** in which every employee has real access to development opportunities, is treated with respect and builds lasting relationships with the organisation. This is underpinned by **our values: openness, courage, trust, entrepreneurship and enthusiasm.**

Key commitments:



Equal opportunities and anti-discrimination

Comprehensive DEI Policy, transparent hiring and promotion policies, cyclical diversity analyses, countering all forms of discrimination, full compliance with legislation and UN guidelines.



Fostering diversity

Promotion of women and underrepresented groups in leadership positions, equal access to training and benefits.



Physical and psychological wellbeing

Flexible hybrid working model, recovery days, health packages, ergonomic workstations, psychological support, measures in line with WHO and ILO guidelines.



Comprehensive competence development

NEXfly programme, Individual Development Plans, WOW Academy – employees for employees, mentoring programme, coaching at various levels, People Review annual development interview system.



Engagement and participation

Gallup Q12 survey, eNPS, regular o2o (1:1) meetings, open communication with management.



Recognition and motivation

Transparent reward system, recognition for attitudes in line with NEXERA values, culture of appreciation.



3 Gallup Q12 to narzędzie badawcze służące do pomiaru zaangażowania pracowników, oparte na 12 pytaniach dotyczących m.in. jasności oczekiwań, dostępności zasobów, możliwości rozwoju oraz relacji w zespole. Wynik 8,39 oznacza wysoki poziom zaangażowania i plasuje się zdecydowanie powyżej średnich światowych i krajowych. Więcej: State of the Global Workplace Report - Gallup

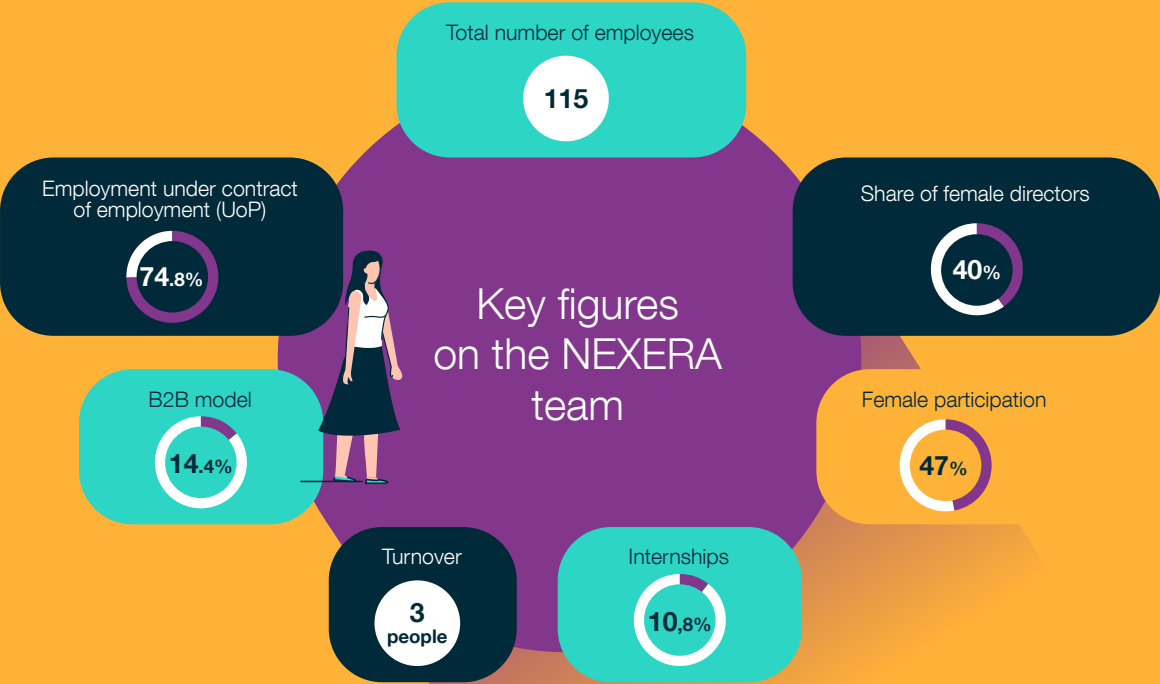
4 eNPS (employee Net Promoter Score) to wskaźnik mierzący poziom lojalności i zaangażowania pracowników wobec pracodawcy. Obliczany jest na podstawie odpowiedzi na pytanie: „Na ile prawdopodobne jest, że polecisz to miejsce pracy znajomemu?” w skali 0–10. Wynik eNPS mieści się w przedziale od –100 do +100. Wyniki eNPS powyżej 0 są uważane za wynik akceptowalny, pomiędzy 10 a 30 są uważane za „dobre”, podczas gdy te pomiędzy 50 a 70 są uważane za doskonałe. W badaniu wzięło udział ponad 80% pracowników, a uzyskany wynik jest porównywalny z benchmarkami rynkowymi.





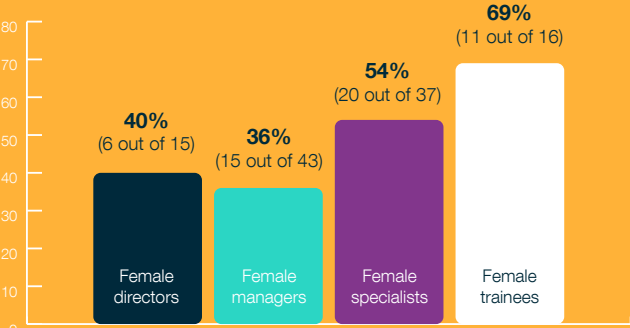
NEXERA from the inside: the team

At NEXERA, we systematically monitor employment, equity, retention and developmental performance metrics – treating human capital management as a key area of influence.

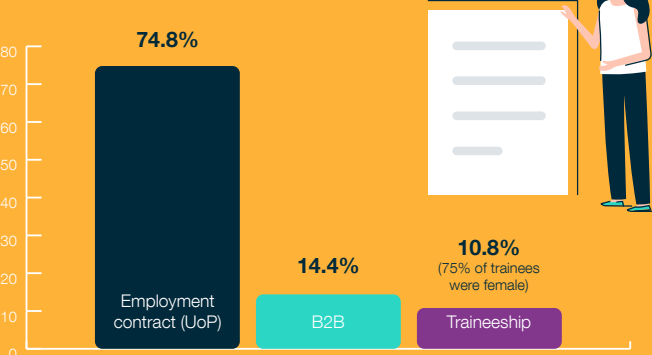


Employment structure

Share of women in the job structure (2024):



Form of employment:



Pay and equality: the gender pay gap (GPG)

Our analyses are based on aggregated (unadjusted) data and take into account job structure and variable components. **NEXERA is taking steps to gradually reduce the year-on-year pay gap. In 2024, the pay gap was reduced compared to the previous year**, confirming the effectiveness of ongoing initiatives in this area.

Despite the decrease in GPG in base salaries, the largest gaps continue to be in bonuses (especially among specialists: 10–40%). This is due, among other things, to the higher proportion of women in junior positions with limited access to bonuses.

NEXERA's performance remains close to the GPG average for the EU telecoms sector (18%–22%) and still above the overall EU average (12.7%).



Corrective actions and targets

- ⇒ Transparent remuneration reviews (cyclical salary audits),
- ⇒ Consistent criteria for promotions and evaluation of potential,
- ⇒ Mentoring programmes and development paths for underrepresented groups.

Strategic objectives and HR metrics **by 2025:**

- ⇒ **gender proportion:** min. 30% of one gender in relation to the other;
- ⇒ **employee engagement:** maintain high levels of commitment;
- ⇒ **employee satisfaction:** maintain a positive eNPS;
- ⇒ **number of training courses:** minimum 50 hours of development training per employee per year;
- ⇒ **pay equality:** reducing the pay gap across the organisation year on year.





Employee wellbeing and space for professional development

We not only support the development of competences but also promote a healthy lifestyle that fosters relationships and allows you to find meaning in what you do. Our wellbeing system (employee wellbeing activities) covers both full-time employees and trainees, taking into account their specific needs and stage of professional development.



The wellbeing programme: six pillars of support



Health

We take care of physical, mental and emotional wellbeing, including through:

- ⇒ NEXERA Heroes programme,
- ⇒ Enel-Med medical package,
- ⇒ psychological consultations and preventive measures,
- ⇒ webinars and training on empathy, emotions, and mental health.



Relationships

We build teams based on cooperation and trust, including through:

- ⇒ team-building and celebrating successes together,
- ⇒ N-1 coaching and one-to-one coaching according to needs,
- ⇒ rewards in line with NEXERA values,
- ⇒ projects that strengthen relationships between departments.



Workplace

We create a flexible and modern working environment, including through:

- ⇒ modern offices and comfortable conditions,
- ⇒ a hybrid working model and flexible working hours,
- ⇒ days off for regeneration and work-life balance.



Systems and processes

We develop competencies and support professional development, including through:

- ⇒ NEXfly – an employee development programme from employment to exit, including the acquisition and improvement of professional and personal competences,
- ⇒ clear development and promotion paths,
- ⇒ investment in training and digital tools.



Organisational culture

We create a company with a mission and a clear strategy, including through:

- ⇒ clearly defined values, mission and vision,
- ⇒ transparent communication,
- ⇒ a culture of responsibility and commitment.



Awareness

We build social and environmental responsibility, including through:

- ⇒ CSR activities,
- ⇒ environmental education and daily eco habits,
- ⇒ relevant policies including ESG, DEI, human rights.



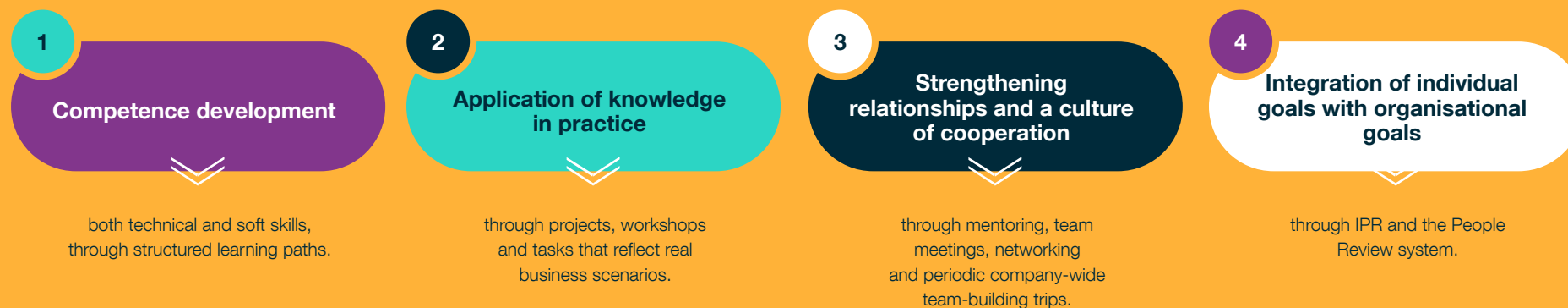


NEXERA is about people

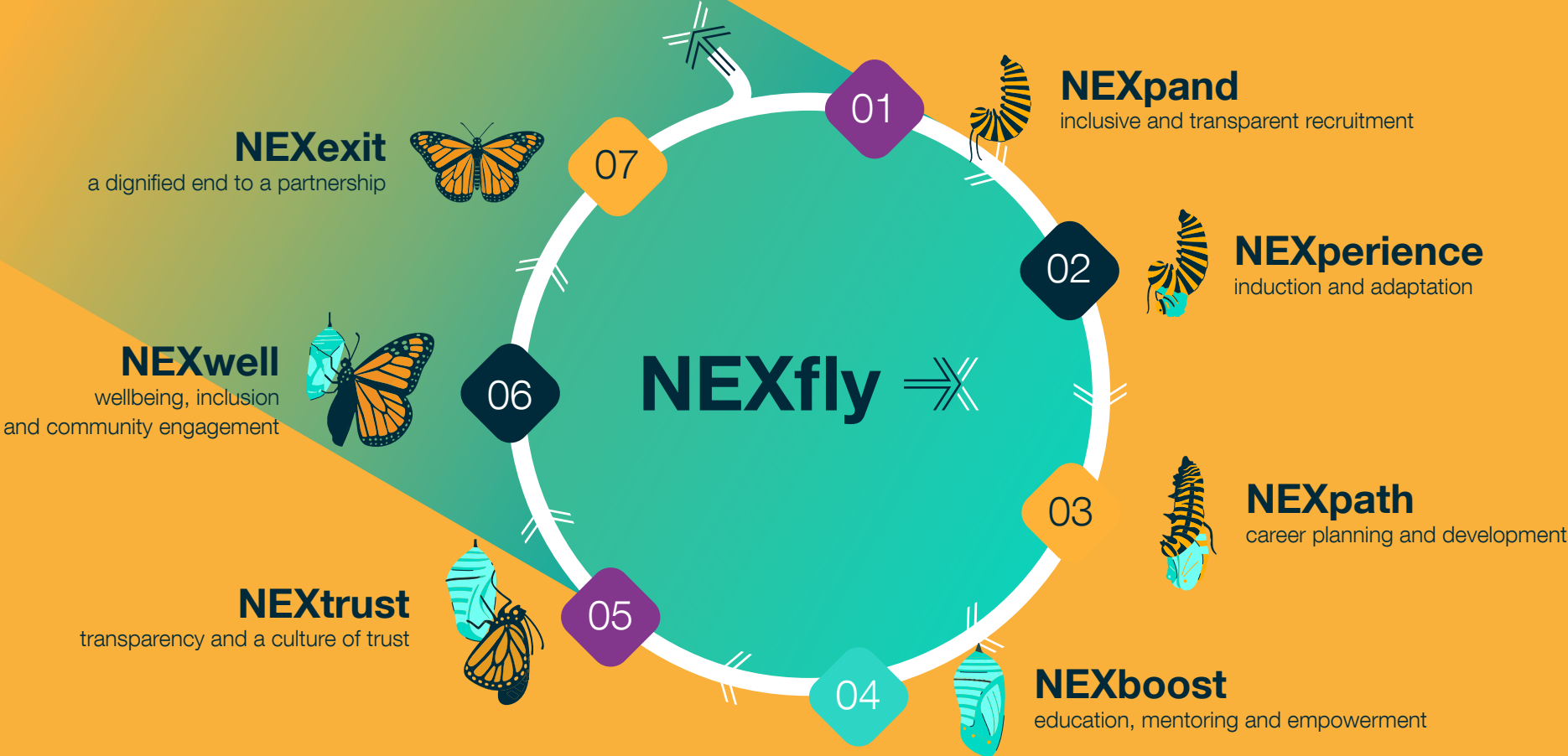
NEXfly is a strategic employee development programme created on the basis of a talent management model covering the entire employee career cycle from hire to retire ('hire to retire'). NEXfly is integral to our approach to wellbeing – consciously supporting the team at various stages of transformation. We target NEXfly at both employees and trainees.



Programme objectives



Program stages:



01



NEXpand – inclusive and transparent recruitment

The recruitment process starts with an advertisement created with different age groups in mind and taking into account different gender identities and experiences. The entire recruitment process is conducted in accordance with DEI principles and transparent HR standards, ensuring objective assessment of competencies.

02



NEXperience – induction and adaptation

Every new employee undergoes a structured induction programme that includes the stages: values > structure > responsibilities. The programme includes such additional elements as:

- ⇒ **Buddy programme** – involving the assignment of a mentor to support the new employee during the first weeks of work and share knowledge about the company;
- ⇒ **Gallup Test** – involving a talent diagnosis, supporting not only individual development but also diversity in the organisation. It identifies unique thinking, acting and relationship-building styles, supporting a culture that is inclusive and aware of each team member's potential;
- ⇒ **Company implementation memo** – this consists of a set of materials and implementation workshops containing key information about the mission, values, organisational structure and working tools. It is prepared by each department of the company.

03

NEXfly

04



NEXpath – career planning and development

This is a stage focused on:

- ⇒ creating **Individual Development Plans (IPRs)**,
- ⇒ setting **annual objectives**,
- ⇒ **one-to-one development meetings** to reinforce a culture of feedback and appreciation,
- ⇒ periodic competency reviews as part of the **People Review**.

NEXboost – education, mentoring and empowerment

Development at NEXERA is based on the 70-20-10 principle and our approach includes:

- ⇒ **Manager's Academy** – a development cycle for current and future leaders focused on developing skills in team management, decision-making, developmental interviewing and building commitment.
- ⇒ **WOW Academy** – a proprietary development programme where each employee can take on the role of an expert/pre-leader and share their knowledge with their team. The trainings provide concrete, proven tips, e.g. how to prepare a presentation or an interesting public speech.
- ⇒ **Team and executive coaching** – activities that help build trust in teams, enhance collaboration and support leaders to lead teams in a spirit of empathy and openness.
- ⇒ **Tailor-made mentoring** – an individual programme available to each employee that provides long-term support for professional development and the building of managerial and expert competencies, depending on their preferred career path.
- ⇒ **Thematic training** – around areas such as DEI, ESG, communication, corporate governance, project management, personal development.

NEXtrust – transparency and a culture of trust

In line with the principles of corporate governance, we ensure transparency in our operations by focusing on:

- ⇒ monthly company-wide meetings with the Board of Directors (monthly meetings) providing a space to **share information on company performance, plans, team successes and important events**,
- ⇒ policies related to human rights, promotion of diversity, ensuring equal opportunities and rights, inclusion of everyone and prevention of irregularities,
- ⇒ publication of the results of the organisational climate and employee satisfaction survey (Gallup Q12, NPS),
- ⇒ knowledge platforms: NEXpert, NEXcellence,
- ⇒ appointment of a compliance officer treated as support for building healthy relationships and adherence to ethical standards in the organisation.

NEXwell – wellbeing, inclusion and community engagement

As part of our focus on employee wellbeing and activities that support a good atmosphere and engagement at work, we offer:

- ⇒ participation in the **NEXERA Heroes** programme,
- ⇒ Organisational Climate Survey using the Gallup Q12 tool,
- ⇒ CSR initiatives, team-building activities, competitions, celebrations, healthy snacks,
- ⇒ offices created with people in mind – ergonomic workstations, natural light, vegetation, access to relaxation areas and details that make a real difference to daily comfort.

07

NEXfly



NEXexit – a dignified end to a partnership

We make sure that the process of ending a partnership is carried out in an orderly and transparent manner. NEXexit includes:

- ⇒ the so-called exit interview (farewell feedback sharing),
- ⇒ thank-yous and gifts,
- ⇒ exit conditions that go beyond labour code requirements.



The employee's voice

What distinguishes our company is not only the values written into the strategy, but their real presence in the day-to-day operations. The NEXfly programme gave me a clear development path, and regular 1:1 meetings with my supervisor allowed me to discuss goals and expectations on an ongoing basis. Thanks to transparent rules, mentoring and open communication, I know where I am – and where I can get to.

Yelyzaveta Bodnariuk Smirnova,
Office Manager

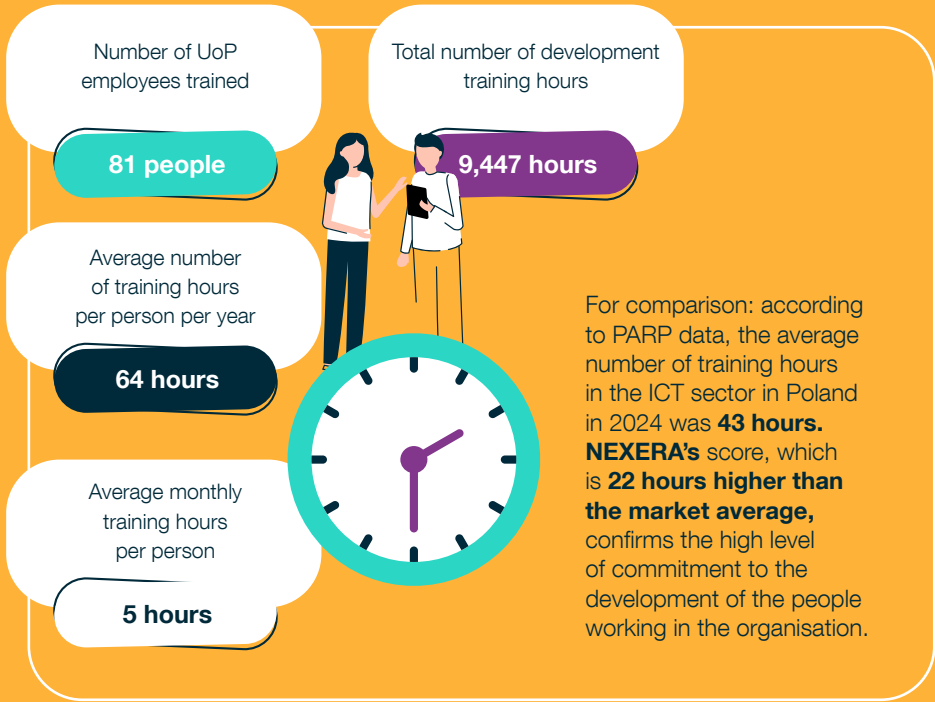




Development culture – indicators and impact

Thanks to systematic training activities and transparent development planning rules, an average of 66% **of eligible employees** benefited from development programmes in 2024.

Achievement of the strategic KPI target: min. 50 hours of development training per employee per year. We exceeded the target by 22 p.p., thus ensuring broad access to knowledge and development opportunities.



The training courses were delivered on the basis of the 70-20-10 principle (practice – mentoring – theory), which is conducive not only to the acquisition of knowledge, but also to its implementation in ongoing projects.

⁵ Employees with an employment contract (Polish: UoP – umowa o pracę).





NEXstudent

At NEXERA, an important element of **supporting young talent** is the NEXstudent internship programme, which has seen **16 people join since 2023**. All participants have completed the programme and, following the programme, two people have changed their form of employment to an Employment Contract.

The NEXstudent internship programme included workshops, inspirational meetings with each Board member, a training game about planning, a two-day trip with additional activities. As part of the programme, participants completed **12 original projects**, developing their competences in a real business environment.

NEXERA trainees also actively participated in a number of off-programme training sessions in 2024 (total hours):

DEI (Diversity, Equality, Inclusivity): 46 hours

ESG (Sustainability): 27 hours

Personal and Professional Development: 294.5 hours

Tools and Systems (Tools): 98 hours

Communication and Team-building: 756 hours

Governance and Corporate Governance (Governance): 57 hours

The programme's principles have also been recognised externally: NEXERA received the 'Trusted Employer' award in the category 'Internship programmes' in 2023 and the programme continues to be a success.



“

For me, participating in the NEXstudent programme is first and foremost a development opportunity. From the very beginning, I had the opportunity to take part in specific tasks, and, in addition, I participated in training sessions led by NEXERA experts. This has given me a much better understanding of how the telecommunications industry works and has given me skills that I am sure be useful in my future work. I am glad that I was able to join the team - for me, this internship is just the beginning of my adventure with the company.

Gabriela Mędrzycka,
NEXstudent participant – currently HR assistant

”

Safety and health

- ⇒ Number of work-related injuries: 0
- ⇒ Number of fatal accidents: 0
- ⇒ Number of days lost due to injuries: 0

At NEXERA, we conduct monthly H&S status reports on construction sites and have an up-to-date occupational risk assessment (for 13 different jobs). Employees are covered by the health and safety rules contained in the work regulations and the health and safety (H&S) policy.





Strength of diversity

The DEI approach is integral to day-to-day operations at NEXERA – from recruitment and remuneration processes to competence development and organisational performance assessment.

The Gender Equity Action Plan, which has been implemented since 2023, is the foundation of our approach to building an equitable working environment. It combines educational measures, systemic solutions and transparent monitoring of progress – so that equality is not an empty declaration, but a practice implemented at every level of the organisation.

The DEI Policy remains consistent with existing strategic documents:

- ⇒ principles of ethics (ESG Policy),
- ⇒ principles against mobbing and discrimination (Whistleblowing Policy),
- ⇒ the Human Rights Policy.

At NEXERA, we have also appointed an Ethics Advisor – an independent point of contact for employees to raise concerns and questions about ethical standards, equality and inclusivity.



More:  [Equal Opportunities, Diversity, Equality and Inclusion Policy](#)



In 2024, we have implemented a number of measures to support the development of the DEI approach:

- ⇒ **diversity monitoring** – we conduct analyses of the team in terms of gender, age, job structure and remuneration, identifying potential inequalities and implementing corrective actions;
- ⇒ **organisational climate survey** – we use the Gallup Q12 and eNPS tools to diagnose engagement and build a data-driven culture;
- ⇒ **participation in HUMANLink** – we have joined a national survey on relationship quality and loneliness at work (Humanites Institute), supporting the diagnosis of social wellbeing;
- ⇒ **international indicators** – we use the WEPs Gender Gap Analysis Tool and participate in the UNGC Target Gender Equality Accelerator programme;
- ⇒ **sharing good practices** – our representatives have participated in events such as: ‘Sustainable Leadership’, ‘Strategies for Responsible Social Dialogue’ and ‘Diversity has Power’.

In 2024, we recorded no reports of discrimination.

Our activities have been noticed and appreciated:



Ring the Bell for Gender Equality 2025

Diploma for our participation in the Target Gender Equality Accelerator programme – a commitment to equal opportunities in business.



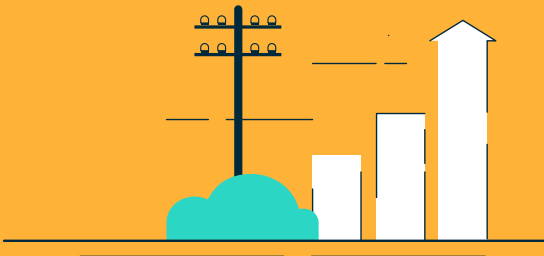
Festival of Womanhood in Olsztyn

Award for support and commitment to local community building.

More:  [NEXERA supports the Festival of Womanhood | NEXERA](#)

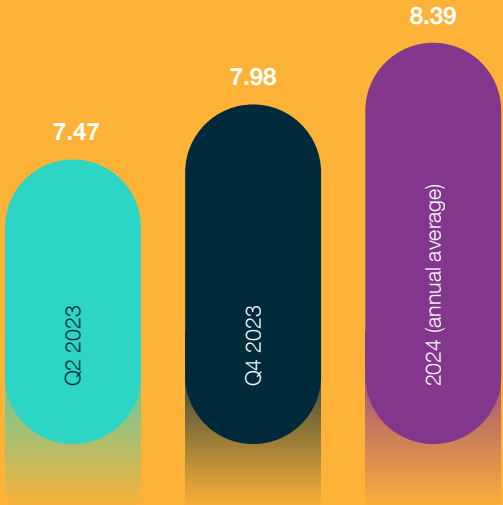


In 2024, NEXERA conducted the **8th edition of the Organisational Climate Survey**, based on tools used globally and recognised as HR best practices. The main components of the survey are: **Gallup Q12** – the standard for measuring employee engagement and eNPS (**Employee Net Promoter Score**) – a measure of loyalty and quality of employee experience.



Gallup Q12 – NEXERA score in 2024:
8.39 (scale 0–10)

⇒ Stable and clear **upward trend**:

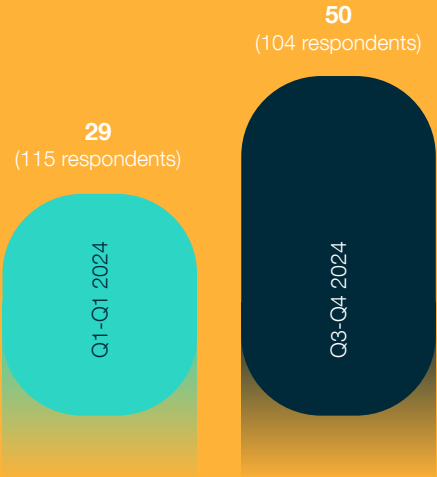


Our performance is **well above global and national averages**.⁶

⁶ State of the Global Workplace Report - Gallup

NEXERA's eNPS performance:

This represents **an increase of 21 points** over the six-month period, indicating a clear improvement in employee perceptions of the company. We have thus **exceeded our KPI target** (target range: 10–30 points).



Diversity targets for 2025

Eliminating the remuneration gap by:

- ⇒ annual salary audits;
- ⇒ salary analysis of equivalent positions;
- ⇒ salary adjustments where necessary;
- ⇒ updating pay policies, promotions and HR standards.

Equalisation of development and promotion opportunities:

- ⇒ mentoring programme for all, including underrepresented groups;
- ⇒ objective criteria for assessing competence and potential.

Building an inclusive and supportive culture:

- ⇒ flexible working arrangements and support at important points in life (e.g. childcare);
- ⇒ training in communication, diversity management, negotiations;
- ⇒ inclusive language in internal and external communication.



Expert voice

For us, diversity is not a record in politics, but a way of thinking about people and their potential. We build inclusivity systemically but maintain it through daily attentiveness and respect. I believe that the true strength of a team comes not from similarities, but from differences – which we learn to recognise, understand and use wisely.

That is why our plans for 2025 focus on three pillars: closing the pay gap, equalising development opportunities and strengthening an inclusive culture. In practice, this means salary audits, adjustments for inequalities, mentoring programmes for underrepresented groups or support for people returning after career breaks.

We also focus on inclusive communication, flexibility in collaboration and training in the areas of diversity management. These are concrete actions that translate into greater trust, loyalty and a sense of belonging among our teams.

Agnieszka Dziedzic,
People & Culture Director





The positive impact of NEXERA





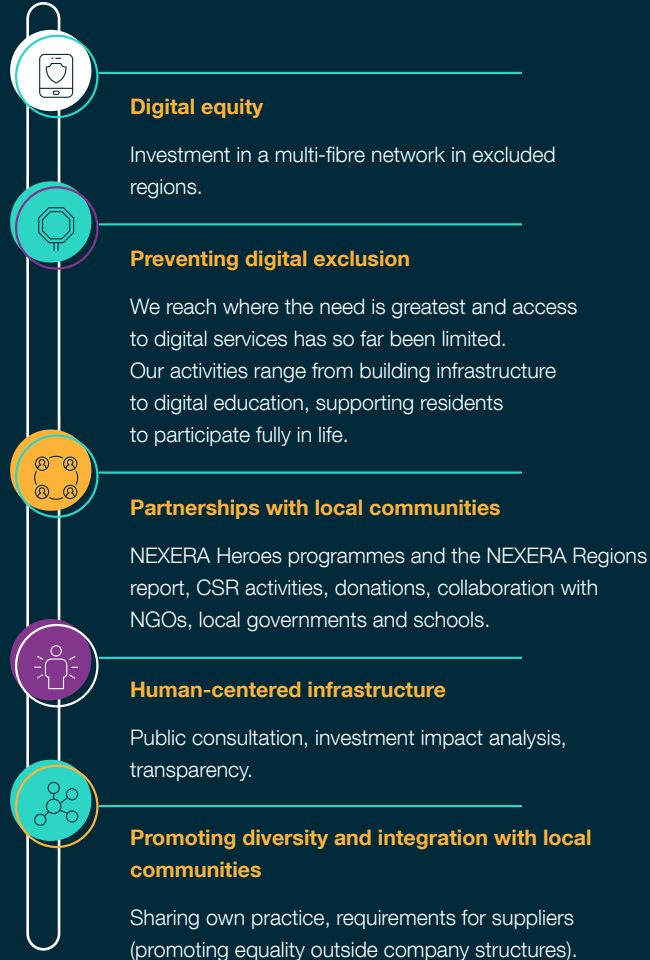
External social responsibility: local communities

At NEXERA, we see the development of digital infrastructure not only as a technological investment, but also as a tool to reduce social inequalities and strengthen local communities. We combine digital accessibility with education and direct contact – we believe that equality in access to services is about more than technology. We plan our infrastructure investments so that they respond to the real needs of local people and have a long-term, positive impact.

Strategic directions for social development until 2025

- ⇒ Scaling up activities in the NEXERA Heroes programme.
- ⇒ Expanding digital accessibility in the regions.
- ⇒ Delivering the DEI's long-term goals (gender parity, wages, talent development).
- ⇒ Integration of survey results (eNPS, Gallup Q12, HUMANLink) into HR strategy.
- ⇒ Strengthening partnerships with local stakeholders.

Key commitments:



“



Social responsibility does not end within the walls of an organisation – it is a commitment to those we work with and those we act for. It means creating a fair, supportive working environment and a real, that is also measurable, impact on those around us. At NEXERA, we do not operate with declarations, but with data. We translate values into concrete support: 290 million steps taken by employees through the NEXERA Heroes programme equate to PLN 100,000 for social organisations. All our employees are covered by development programmes. We have not recorded any cases of discrimination. This kind of impact builds trust – within and around the organisation.

Justyna Chmielewska,
Sustainability Advisor,
ESG Expert

”



We open up new opportunities in the new digital world

Our mission is to provide access to modern multi-fibre infrastructure where fast and stable internet is still not the standard. We believe that access to the internet is not a privilege but a fundamental human right, a condition for active participation in social life, education and the economy.

Official quote from the 2016 **UN Human Rights Council resolution**, document A/HRC/32/L.20, on the promotion, protection and enjoyment of human rights in the context of the internet:



The same rights that people have offline must also be protected online, in particular the right to freedom of expression”.

(„Te same prawa, które przysługują ludziom offline, muszą być również chronione online, w szczególności prawo do wolności wypowiedzi”.)

In addition, the **resolution condemns** the practice of states cutting off internet access:



Condemns unequivocally measures to intentionally prevent or disrupt access to or dissemination of information online in violation of international human rights law.”

(„Stanowczo potępia działania mające na celu celowe uniemożliwienie lub zakłócenie dostępu do lub rozpowszechniania informacji w internecie, będące naruszeniem międzynarodowego prawa praw człowieka”.)

Although in the **EU Charter of Fundamental Rights**, internet access is not literally included as a right, many EU actions (e.g. the ‘EU Declaration on Digital Rights and Principles’) position it as one of the **key digital policy commitments**.

In fighting digital exclusion and levelling the playing field for the residents of the NEXERA Regions, we have been using an innovative business model with a positive impact – the ‘**Technology Partnership for Sustainable Development**’.

Technology Partnership for Sustainable Development SDG 17



Our model is based on **active and long-term collaboration with stakeholders**. Together with local leaders – representatives of local authorities, schools, Volunteer Fire Brigades, Rural Circles – we create a network of relationships that strengthens the digital resilience of regions through infrastructure development, digital education and building technological competence.

We are committed to making digital transformation relevant to everyone – regardless of where they live. That is why we have created the **Ambassador+** programme, in which we engage local leaders – people who actively support digital development in their localities. Together, we are building a **Gigabit Society**, a community where everyone has access to fast and reliable internet, enabling full participation in digital life – from education and remote working to innovation and online public services.





Partnerships and education

From 2024 onwards, our on-the-ground activities are also based on the work of local **leads**, who do not act as salespeople but as **educators and guides to the digital world**. They are people who come from the community and know its needs very well. They support residents in understanding the potential of the fibre network and the benefits of using it.

In each region, we work with educators who counter digital exclusion, especially in **rural and less urbanised areas**. These individuals help break down technological, communication and mental barriers, building confidence and readiness for change.



Local presence and social activism

We are keen to participate in the life of local communities – we support educational and community events, organise workshops in schools, conferences, meetings with local people, and have a presence in the regional media. We also work with retail operators, focusing on **dialogue and education** as the basis for responsible digital transformation.



A purpose and data-driven company

We base our actions on data – investment and social decisions are preceded by an analysis of the real needs of the population. We regularly conduct surveys of expectations in our regions of operation, including as part of the 'NEXERA Regions' report series. We use modern contact tools, such as voicebots, chatbots or online forms, which allow us to effectively collect and analyse feedback and then translate it into specific development and social actions.

As a result, we are able to effectively **identify the real challenges of local communities** and create solutions that actually respond to their needs – especially where the risk of digital exclusion is highest.



In the spirit of the sharing economy

Our approach to development is based on the **values of the sharing** economy. At NEXERA, we promote:

- ⇒ responsible use of resources,
- ⇒ sharing infrastructure,
- ⇒ taking care of the longevity of products,
- ⇒ reducing over-consumption and waste.

In this way, our activities bring **not only tangible technological benefits**, but also environmental and social **benefits** – while responding to digital, climate and economic challenges.



Responsible cooperation with suppliers

Our collaboration with suppliers is based on [NEXERA's Supplier Code of Conduct](#), which sets out minimum expectations for all those who work with us. This code is an expression of NEXERA's commitment to sustainability goals and responsible management of business relationships. It has been developed on the basis of the adopted ESG Policy and reflects the values that underpin the Group's corporate culture: courage, enthusiasm, entrepreneurship, trust and openness.

Supplier compliance with the principles of the Code is regularly monitored, including through periodic ESG surveys and ongoing partnership dialogue.

Supplier/contractor data:

43% of companies have signed documents in terms of ESG

29% are local companies from the areas around the NEXERA regions



The foundation of NEXERA's business is integrity and transparency. We base our relationships with stakeholders on trust, respect and business ethics. **We therefore want to ensure that the core services we provide contribute to the betterment of all the stakeholders we impact, including our suppliers.**



Key areas of the NEXERA Supplier Code:

- ⇒ **ethics and compliance**
compliance with the law, prohibition of corruption and prevention of illicit financial transactions, fair competition;
- ⇒ **transparency**
proper documentation of relationships and compliance with international trade regulations;
- ⇒ **confidentiality and data protection**
safeguarding commercial information and personal data;
- ⇒ **human rights and working conditions**
countering forced and child labour, equal treatment, anti-discrimination;
- ⇒ **health and safety**
safe working conditions, compliance with regulations and required qualifications;
- ⇒ **freedom of association**
respecting the right to form trade unions;
- ⇒ **environmental protection**
reducing resource consumption, emissions and waste, promoting recycling;
- ⇒ **verification of compliance**
NEXERA monitors the application of the Code through statements, audits and required certifications.

More:



[NEXERA Supplier Code](#)





Ethics, human rights and fair business

At NEXERA, we take comprehensive measures to minimise social risks, including human rights violations, discrimination and unethical behaviour. We have implemented a number of documents governing these issues:



Human Rights Policy



Anti-Slavery Policy



Anti-Corruption Policy



NEXERA Supplier Code



Whistleblower Policy

NEXERA has a comprehensive Whistleblower Policy as an integral part of our compliance system and culture of accountability. Its purpose is to ensure that operations comply with applicable laws, ethical standards and organisational values. The policy enables employees, colleagues and business partners to safely and confidentially report potential violations such as corruption, discrimination, bullying, fraud, conflicts of interest or environmental and health risks.

Reports are received and processed by the Ethics Advisor. They can be submitted by email, in writing or verbally – even anonymously. Full confidentiality and protection against retaliation for whistleblowers is guaranteed.

Follow-up is conducted in an impartial and compliant manner. We regularly analyse the effectiveness of the system and maintain a **Register of Irregularities**. We also support reporting to external bodies, such as the Ombudsman, if necessary.

In 2024, we trained
100% of employees
in anti-discrimination, human rights protection
and work ethics.



In addition:

- ⇒ We have not recorded any cases of discrimination, breaches of customer privacy or data loss.
- ⇒ We have not confirmed any cases of corruption.
- ⇒ We have not identified risks related to child labour or forced labour in our operations.



Our positive impact on the environment

We regularly study and analyse the needs and potential of the local communities with which we work.

According to **#NEXERA Regions 2024** report:



Poles spend between **3 and 8 hours a day online**. Residents of NEXERA Regions statistically spend more time online than typical Poles. They also include a higher proportion of so-called heavy web users, who are online more than **9 hours a day**.



59% of residents of NEXERA Regions use fibre internet.



The internet is a reliable source of information and knowledge for **49%** of the regional sample.



More than **50%** of residents in the NEXERA Regions deal with official matters online.



45% of NEXERA Regions residents shop online.



50% of survey participants, regardless of the area they live in, are satisfied with the digital infrastructure in the region.

“

Our data shows that residents in the NEXERA areas not only use the internet extensively, but, above all, see its real value in their daily lives: from education to work to contacting authorities. As the latest NEXERA Regions 2024 report shows, more than half of the residents positively assess the digital infrastructure in their region and recommend their place of residence as a good place to live. At NEXERA, just as important as the development of the fibre network is building lasting, trusting relationships with local communities – in line with their potential, needs and aspirations.

Paulina Świat,
Public Relations Manager

”



More in the report:



NEXERA Regions



The positive impact of NEXERA

Not only do we survey, but we also **build relationships** in the regions: we organise meetings with residents, participate in local events, develop cooperation with schools, local governments and local media.

In 2024, we attended:



43

meetings
with residents

198

meetings in municipalities
with representatives
of public administration

37

local socio-cultural
events

4

regional meetings
with various stakeholder
groups

But above all, **we act!**

NEXERA Heroes is an initiative through which our employees support local communities – through charitable, partnership and volunteer activities – building a lasting, positive impact

We walked
290,581,852
steps

which translated into
PLN 100,000
of support

for **17** charities

We have spent an additional
amount of **PLN 44,390**
on outreach activities in regions
where we are expanding
our fibre network.

(*Not as part of the NEXERA Heroes programme.)

More in the report:



[NEXERA Heroes CSR Report | NEXERA](#)





About the report





The NEXERA Sustainability Report is not a financial document.

Financial data are presented in a separate publication.

This report is the next step in the implementation of our business strategy and covers NEXERA's activities from **01 January to 31 December 2024**.

It has been prepared in accordance with the 2021 version of the **Global Reporting Initiative (GRI) Standards**, using the 'in accordance with' reporting option. During the preparation of the report, we encountered limitations in the availability of some data – particularly historical data or data from external systems – which may affect **the completeness** of the selected indicators. In such cases, **estimates** were used or the scope of reporting was limited to the information available. Despite our best efforts, there may be minor information gaps which, however, **do not materially affect the overall picture of the company's ESG performance**.

The final version of the report was approved by the Board of Directors. The document **has not been subject to external verification (attestation)**, but we are considering implementing such a practice in the future to further enhance the quality and credibility of our reports.

We encourage all stakeholders to share their opinions, questions and suggestions on the content of the report.

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List of indicators included in the report

# GRI indicator	Indicator name	SDGs	Location in the report
General disclosures			
2-1	Organisational data	8, 9	5, 6, 61
2-2	Entities covered by the organisation's sustainability reporting	12	5, 6
2-3	Period covered, frequency of reporting and contact details	16	61
2-4	Corrections to the information	16	-
2-5	External verification		61
2-6	Business types, value chain and other business relationships	12, 17	5, 6, 13, 33
2-7	Employees	5, 8	3, 8, 11, 13, 17, 21, 31 - 32, 35 - 49, 52, 57, 59
2-8	Non-employee workers	5, 8	36
2-9	Structure and composition of governing bodies	5, 8	6
2-10	Nomination and election of the highest governing body	16	6, 9
2-11	Chairpersons of supreme governing bodies	16	6
2-12	Role of top management bodies in overseeing impact management	12, 16	6,9, 10
2-13	Delegation of responsibility for impact management	16	10
2-14	The role of top management bodies in sustainability reporting	16	6,9
2-15	Conflicts of interest	16	20,22,57
2-16	Communication of relevant issues	16	9,22
2-17	Collective knowledge of top management bodies	16	17
2-18	Evaluation of the actions of the highest governance bodies	16	9
2-19	Remuneration policy	8, 10	37, 47 – 48, 50
2-20	Remuneration determination process	8	37, 47 – 48, 50
2-22	Sustainability strategy statement	12, 13	2, 9, 17
2-23	Policy commitments	4, 5, 8, 9, 10, 11, 12, 13, 16, 17	26, 35, 37, 50, 52, 56
2-24	Implementation of policy commitments	4, 5, 8, 9, 10, 11, 12, 13, 16, 17	3, 29, 45,
2-25	Mitigation processes	17	24, 27, 29-33, 55
2-26	Mechanisms for seeking advice and signalling potential irregularities	16	16, 17, 47, 57
2-27	Compliance with laws and regulations	16	2, 12, 16, 30, 56
2-28	Membership of organisations	17	15



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2-29	Approaches to stakeholder engagement	11, 17	13-14, 59
3-1	Process for identifying relevant issues		8, 10, 17, 22
3-2	List of relevant issues	12, 16	20-22
3-3	Management of relevant issues	12, 16	19-22
Specific indicators			
Environment			
302-1	Energy consumption of the organisation by type of raw materials	13	29
302-4	Reduction in energy consumption – this indicator includes initiatives to reduce energy consumption	13	26
302-5	Reduction in energy demand related to products and services	13	25, 33
305-1	Total direct greenhouse gas emissions (Scope 1)	12, 13	28
305-2	Indirect own greenhouse gas emissions (Scope 2)	12, 13	28
305-3	Other indirect greenhouse gas emissions (Scope 3)	12, 13	28
305-5	Reduction of greenhouse gas emissions	12, 13	29
Social area			
401-1	New hires and staff turnover	5, 8	36
401-2	Fringe benefits provided to full-time employees that are not available to temporary or part-time employees	5, 8	38-45
403-1	Health and safety management system	3	17, 46
403-2	Hazard identification, risk assessment and case studies	3	19-21, 46
403-3	Occupational health services	3	38
403-6	Employee health promotion	3	38 – 39, 43
403-8	Workers covered by a health and safety management system	3	46
404-1	Average number of training hours per year per employee	8, 10	45
404-2	Programmes supporting employees' skills development	8, 10	39-45
405-1	Diversity in employment structure	5, 8	3, 36
406-1	Total number of incidents of discrimination and corrective action	5, 8	48, 57
408-1	Actions identified as posing a significant risk of exploitation of child labour and measures taken to eliminate such cases	8	57
409-1	Activities identified as posing a significant risk of exploitation of child labour and measures taken to eliminate such cases	8	57
412-2	Training of staff on policies and procedures for respecting human rights	8, 16	45, 57
413-1	Activities involving local communities	9, 10, 11	54-55, 58-59
418-1	Substantiated complaints regarding breaches of customer privacy and loss of data	9, 10, 11	57



About the report

Economic area			
201-1	Economic value generated and distributed (Operating income and expenses, Employee wages and benefits, Expenditure on investment in telecommunications infrastructure, Taxes paid in Poland, Investment in the local community)	8, 9	3, 59
203-1	Investments in infrastructure and services	8, 9	52, 53, 54
204-1	Participation of local suppliers in the value chain	8, 9	20, 56
205-1	Processes assessed for risks related to related to corruption	16	57
205-2	Communication and training on anti-corruption policies and anti-corruption procedures	16	45, 57
205-3	Confirmed cases of corruption and action taken	16	57

