

VOSS

Sustainability report

2022



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Letter from the management board

GRI 2-22

Ladies and Gentlemen,

We are pleased to provide you with the second non-financial report of VOSS Automotive Polska sp. z o.o. Our objective was to make the data presented in it as comparable and transparent as possible for you, so we have retained the layout of the 2021 report, which you can still find on our website. We have updated the report with new data for 2022 and prepared additional disclosures in line with the latest version of the GRI 2021 standards.

On the one hand, 2022 was a year of strong rebound of the global economy after the COVID-19 pandemic; on the other hand, further challenges emerged, including a tense geopolitical situation related to the war in Ukraine, among others. Regardless of these external factors, our organisation, constantly in close cooperation with VOSS GmbH and the entire VOSS Group, developed and continued the ESG activities started in earlier years, as you will read more about later in this report.

It is worth highlighting that in 2022 we made progress on our targets and new initiatives in all three ESG areas:

Governance and quality assurance

- to make our products as reliable and safe as possible and thus maintain the highest possible level of quality, in 2022 we have started a pioneering project with great potential: „AI-enabled production data analysis for product defect prediction", which we will develop in the following years;
- in 2022, we also took an active part in the Sustainability Reporting Global team established at VOSS Group level. Through our participation in this group, we were able to engage in the sustainability reporting process at a consolidated level, and to work together on a sustainability strategy in line with a unified vision for the entire VOSS Group;
- as part of the preparation of the 2022 report, the working team involved in ESG issues received additional training on the latest legal developments in reporting, including the EU CSR Directive and related ESRS reporting standards.

Employees and social issues

- an extremely important aspect of our business is our employees and their daily safety in the performance of their professional duties. This is why we are extremely proud that in 2022 there were no accidents at our plant;
- every day, we give the utmost care to health and safety, and as a result, in 2022 we once again audited an integrated management system in accordance with the international standard for health and safety - ISO 45001:2018;
- Immediately after the outbreak of war in Ukraine, we started activities to help the affected employees and their families. In addition, we started charitable activities for the affected communities.

Environment

- The issue of environmental protection is extremely important to us and we are very conscious of our impact on the environment. In 2022, the electricity we purchase comes exclusively from renewable sources, helping to reduce CO2 and keep our carbon footprint low;
- a 50 kWp photovoltaic installation was commissioned in 2022, allowing green energy to be generated from the company's own renewable sources as well;
- as part of the VOSS Group, we are also involved in innovative manufacturing activities that also have an impact on environmental issues, such as the development of cooling technology for power systems in electric cars (Thermo-management), the development of autonomous driving and electrification.

We are pleased with the achievements of 2022, but at the same time we know that sustainability is a continuous work that does not end with one year. In the coming years, we intend to continue to inform you of our progress in the ESG areas, not only through the publication of non-financial reports, but also, as 2022 did, through the practical implementation of new sustainable initiatives.

Sincerely

The Management Board of VOSS Automotive Polska sp. z o.o.

Janusz Niemiec – The President of the Management Board
Witold Telążka – Member of the Management Board





ESG Strategy

GRI 2-22

In the previous years, the company set the following goals in the ESG area, which it continued to implement in 2022:

The supply chain

- continuous improvement of the supply chain and optimisation of the number of transports
- avoidance of special freight

Ethics, human rights

- further development of the organisational culture in terms of sensitivity regarding respect, tolerance, and maintaining and creating work atmosphere that guarantees employees' well-being and development
- supporting the local community, e.g. by creating new jobs and giving opportunities to students by apprenticeships and internships
- further development and equality in terms of gender, ethnic origin, faith, etc., for example through achievement of a female share of >30% on 1st and 2nd management level by 2025

Environmental protection

- reduction of CO₂ emissions
- reduction of water consumption and non-recycled waste

Occupational health and safety

- achieving the status of no-work related accidents in the factory

ESG strategy

GRI 2-22

GRI 2-23

Accordingly, the setting and implementation of the company's strategy, both business and ESG, is closely linked to decisions and initiatives taken at the central level.

In 2022 and 2023, the Group initiated an internal process of mapping the Group's operations in terms of ESG, including relevance and potential for impact on the UN Sustainable Development Goals. This process aims to pre-define the sustainability goals and actions that can be consistently implemented by the Group, including the company, in the following years.

The above process, once completed, may have a significant impact on the company's ESG strategy in the future.

SUSTAINABLE DEVELOPMENT GOALS



Sustainability management

GRI 2-12
GRI 2-13
GRI 2-14
GRI 2-17

The VOSS Group, being a legacy of Hans Hermann Voss, operates according to the principles that once guided his business activity and have been compiled in the form of the VOSS Charter. The Charter defines the four cornerstones of the company:

1. passion for technology,
2. commitment to clients,
3. connectivity with people,
4. responsibility for society and the environment.

Therefore, VOSS Automotive Polska's commitment to these principles is not only driven by external requirements, but has always been an active part of the corporate culture.

Conducting business in a sustainable and socially responsible manner is an important element of the VOSS Group's management strategy. The area of sustainability is managed directly by the Management Board of the VOSS Group companies and, as a global strategy, is subject to approval by the Management Board of VOSS Holding GmbH&Co.KG.

The implementation of the strategy is the responsibility of managers at all levels to a degree and extent appropriate to their responsibilities, competences and the area managed.

In 2022, the Sustainability Reporting Global group was created, consisting of representatives from all VOSS Group companies, including VOSS Automotive Polska. The group has around 50 members and is overseen by representatives of VOSS Automotive GmbH's management team, representing the environment, purchasing, risk management, and legal areas. A series of regular meetings of the group has been established to discuss the sustainability strategy, reports of the individual companies, legal regulations, risk areas, new concepts and solutions being implemented in the individual companies.

The company does not have a separate dedicated organisational unit responsible for sustainability issues. They are included in the scope of activities of the management as one of the important factors influencing business decisions.

The managerial staff monitors individual non-financial indicators, which are reported to the company's Management Board.

At the same time, VOSS Group employees are involved in the implementation of the individual targets.

Sustainability is a crucial issue on the agenda during customer and supplier visits, and is discussed during the initial training for new employees and management training for VOSS Automotive Poland. Through activities in all areas, a culture of sustainability is built within the organization.

About the company

Basic information

History, plant, employees, scale of operations, markets served, management structure

GRI 2-1
About VOSS Automotive Polska

VOSS Automotive Polska sp. z o.o. has been registered in the Register of Entrepreneurs of the National Court Register since May 11, 2004, under the KRS number: 0000206826, REGON (business statistical number): 932994424, NIP (Taxpayer ID number): 8971694239 (hereinafter referred to as: VOSS Automotive Polska or the company).

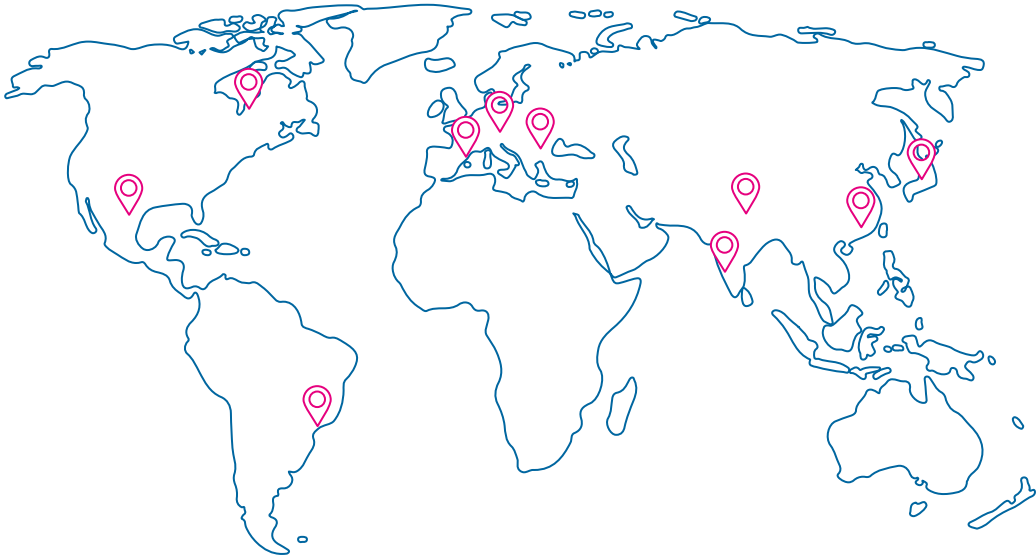
GRI 2-1
The company belongs to the international VOSS capital group, which comprises companies from VOSS Automotive and VOSS Fluid branches. The VOSS Group employs over 8,000 people worldwide and operates in the automotive sector on an international scale. VOSS Automotive Polska specialise in providing innovative and comprehensive solutions tailored to individual customer needs, preliminary assembly of ready-made systems in the field of SCR, thermal management, braking systems, air suspension systems, and fuel systems.

The VOSS Group operates in Germany, USA, Brazil, Bulgaria, China, Japan, Mexico, India, Korea, France, Italy, Spain (the presence of the VOSS Group in the world is shown in the diagram and map beside).

GRI 2-1

The company's shareholders are (both companies are limited liability companies under German law):

Name	Number of shares	Total nominal value of shares
VOSS Automotive GmbH based in Wipperfürth, Germany	109 945	PLN 5,497,250.00
VOSS Holding GmbH & Co.KG based in Wipperfürth, Germany	55	PLN 2,750.00





GRI 2-1

Location of the company’s place of operations



The place of the company’s operations is located in Nowa Wieś Legnicka in Lower Silesia, Poland.

VOSS Automotive Polska started its operations in the Polish market in

2004
(plant construction)

At the beginning of

2005
the first serial production was launched. During this period, the plant’s area was approximately

5 500 sqm

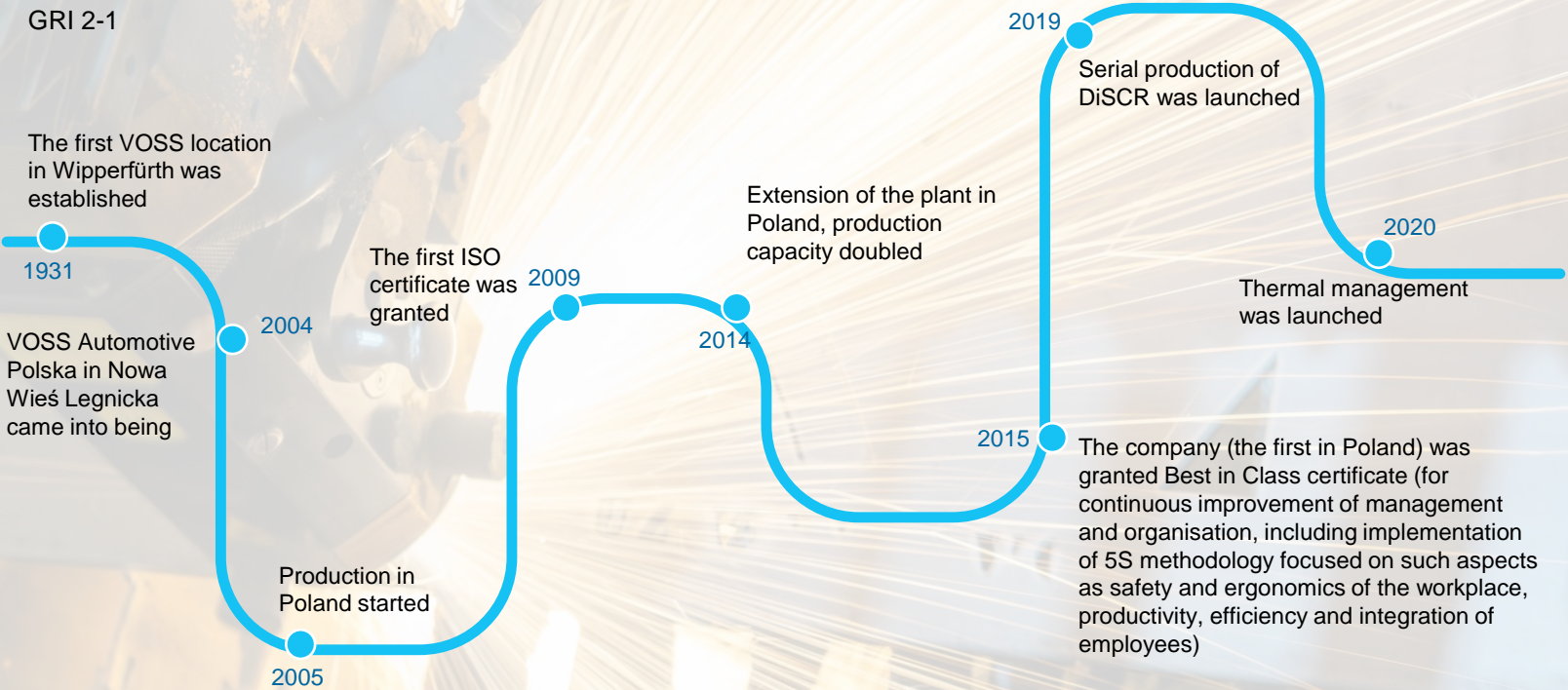
Expansions in the following years 2007-2009-2011 resulted in a total area of

12 500 sqm

In 2014, due to the dynamic development, the decision was made to extend the plant by another

12 500 sqm

GRI 2-1



History of VOSS Automotive Polska

Operations in the Special Economic Zone

The company's legal seat is located in the area of Legnica Special Economic Zone S.A. (Legnicka Specjalna Strefa Ekonomiczna S.A.).

The Special Economic Zone includes 18 subzones located the central part of Lower Silesian Province, one of the most dynamically developing areas in Poland. GDP value per capita produced is higher than here than the average in Poland. Almost 3 million people live in Lower Silesia, of whom over 1.8 million are of productive age.

Investments in the province are encouraged by a convenient location, at the junction of Poland, Germany and the Czech Republic, a dense network of constantly developing roads and railroads, ensuring connections with neighbouring regions (both Polish and European), a high pace of development in the region, qualified staff, as well as the availability of attractive investment areas.

GRI 2-6

Markets served

Company's products are delivered mainly to European countries (in particular to Germany). Smaller volumes are also delivered to Asia (South Korea, Japan) as well as to Mexico, USA, and Brazil.

The company delivers its products primarily to the automotive industry, in particular to the sector of passenger cars and trucks, including the so-called offroad as well as agricultural and industrial vehicles and to construction equipment industry.

Company's main clients include manufacturers of vehicles and mechanical devices (the so-called Tier 1), in particular large motor concerns.



GRI 2-6

Scale of the activity

The company has one industrial plant.

Number of products delivered annually:

16.5 million items

Number of employees as on December 31, 2022:

1162 people

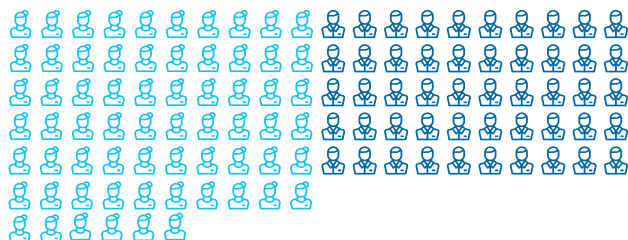
Information on the company's share capital, annual turnover and total capitalization (equity and short-term and long-term interest-bearing debt) can be found in the company's Annual Financial Statement for the period from January 1, 2022 to December 31, 2022, which can be downloaded free of charge on the Ministry of Justice's Financial Portal. Information mentioned above is provided in the following sections: balance sheet (amount of share capital, capitalization of the company) and income statement (annual turnover, i.e. net sales revenue).

GRI 2-7

Information about employees

At the end of 2022, the company employed a total of
1 162 employees,
including

661 women and **501 men**



During 2022, the average employment was 1132 people, including on average 636 women and 496 men.

The basic form of employment is an employment contract for an indefinite period. On this basis, 998 people were employed as on December 31, 2022, including 562 women and 436 men. The other people, i.e. 164 employees (99 women and 65 men) worked on the basis of fixed-term employment contracts, including a trial period and replacement employment contracts.

The difference in the employment of employees on the basis of fixed-term employment contracts compared to December 31, 2021, i.e., 70 employees, is due to the hiring of new personnel in connection with the expansion of the company's operations.

The vast majority of employees, i.e. 1159 people, including 660 women and 499 men, work full-time – only 3 people (1 woman and 2 men) work part-time.

95% of the company's employees (1105 people) come from the local community, i.e. from Legnica or towns within a radius of 30 km from Legnica.

GRI 2-8

Employment in the company is based on employment contracts - contracts of mandate or specific work contracts are rare. After completion of trial periods, employees are offered a contract for an indefinite period.

In periods of increased orders, the company uses the services of an employment agency, some employees are afterwards taken over for permanent employment. In December 2022, there were 117 people in the company (79 women and 38 men) who were employed by a temporary employment agency. Nevertheless, during the year, the company does not have any significant fluctuations in the number of employees.

The higher number of employees hired on a temporary contract compared to 2021 is due to the need to hire more workers in the short term, which was possible with the support of temporary employment agencies. Following the practice of previous years, some employees are then taken on as permanent employees.

GRI 2-30

Collective bargaining agreements

There are no collective bargaining agreements in the company.

GRI 2-6

Significant changes to the organization and its supply chain

In 2022, there were no changes in the size of the business including relocation, opening or closing of a new facility, expansion into new markets, ownership structure.

In terms of supplier changes, including their location, type of relationship, selection of new suppliers and termination of cooperation with the existing ones, in 2022 the company started cooperation with 10 new suppliers: of which with 2 suppliers in the area of production materials (components and raw materials) and with 8 suppliers in the scope of intermediary materials and services.

At the same time, the company has not terminated cooperation with any of the suppliers, and none of them has changed their location.

External initiatives

The company regularly supports local communities by getting involved in the activities, inter alia, for an orphanage and an animal shelter, and is involved in the promotion of sport.

GRI 2-28

Membership in associations

The company is a member of the following associations:

Polish-German Chamber of Industry and Commerce (AHK Poland)



The Polish-German Chamber of Industry and Commerce (AHK Polska) based in Warsaw, is the largest bilateral chamber in Poland. It represents the interests of 1 000 member companies and has been supporting Polish-German economic relations for over 25 years. It has a network of resiliently operating regional offices in Katowice, Wrocław, Poznań and Gdańsk. Membership in the chamber includes invitations to numerous business meetings, access to valuable information, opportunities to promote your company among other members of the chamber and numerous additional services. The 50-person team of the chamber offers companies from Germany and Poland professional advisory services and supports the exchange of information and experiences as well as the development of relations between institutions and enterprises on both sides of the Odra River. <https://ahk.pl/pl/>

As a member of AHK, VOSS Automotive Polska takes part in business meetings with the participation of companies from the region, mainly with German capital. The meetings are an opportunity to exchange experiences and discuss future joint projects. VOSS Automotive Polska also participates in trainings organised by the Chamber.

Lower Silesian Educational Cluster of the Legnica Special Economic Zone S.A. (DKE)



DKE is not only an alternative in creating perspectives for the development of industry and technical education, but it is also cooperation, thanks to which it is possible to educate a well-specialised and trained staff, having a real impact on the development of economy of our region in the future. https://lsse.eu/opal_portfolio/dolnoslaski-klaster-edukacyjny/

The company actively participates in meetings and events organised as part of DKE. They are an opportunity to exchange experiences and report educational needs. Joint initiatives contribute to the increase in the level of education of young people focused on the real needs of future employers in the region.



GRI 2-9, 2-13
Governance structure

The ultimate decision-making body in the company is the Management Board, which coordinates all issues related to the company's activities in the economic, environmental, social and labour area. In addition, the relevant organisational units have been established in the company, managed by people who on a daily basis deal with:

Environmental area:

- integrated occupational health, safety and environmental management system
- wastes, emissions and monitoring of natural resources consumption
- transport, including fuel consumption and emissions

Social and labour area:

- organizational culture, HR and employee issues, employee trainings, payroll, employee benefits and parental leave
- integrated occupational health, safety and environmental management system
- compliance issues

Economic area:

- financial, accounting, and tax issues
- compliance and state aid
- purchasing issues, suppliers
- quality and safety of products

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GRI 2-15

Governance structure – conflict of interest

According to the company's articles of association, in the case of a multi-member Management Board, two members of the Management Board or one member together with a proxy are required to make statements on behalf of the company.

Decisions of Management Board members and proxies are free from external influence and independent, but are subject to an appropriate procedure - the rules for signing documents, which is based on the "four-eye control" rule and determines how to supervise expenditures and decisions that are binding on the company.

The company's conduct and expectations are detailed in the Compliance Manual and Compliance Guidelines - Code of Ethics. Conflict of interest is divided into actual, apparent and potential. It is the responsibility of all employees, including the Management Board, to avoid each of the three conflicts to the fullest extent possible, and to inform the company. If a conflict of interest arises, it should be reported immediately to superiors, as well as to the HR department. This will enable to take appropriate measures (e.g., special supervision, informing those involved, restricting access to information, assigning other tasks, documenting activities) to eliminate the conflict. Employees are informed about the need to prevent conflicts of interest during onboarding, workshops, training.

At the same time, managers and the Management Board are required periodically to make statements on conflicts of interest in the compliance questionnaire.

Composition of the Management Board, commercial proxies, the rules of their appointment and evaluation

According to the company's articles of association, the Management Board consists of one or more members, appointed for an indefinite period of time by resolution of the shareholders.

Currently, the company's Management Board consists of two members - Mr. Janusz Niemiec (President of the Board) and Mr. Witold Telązka (Member of the Board). In addition, the company has appointed three joint commercial proxies: Ms. Renata Zawierta, Mr. Damian Mierzejewski and Ms. Agnieszka Włodarczak.

In accordance with the company's articles of association, the Management Board is appointed by resolution of the shareholders for an indefinite period. Commercial proxies are appointed in accordance with applicable regulations.

In formal terms, the company's affairs are conducted jointly by two members of the Management Board or a member of the Management Board with a proxy. Substantively, however, there is a division of management into commercial and technical matters. The division is reflected in the company's organizational structure, with one member overseeing the technical departments (production, logistics, engineering, quality, maintenance and Lean) in the company's day-to-day operations, while the other member oversees the commercial departments (finance, controlling, HR, purchasing and IT).

The above division coincides with the professional experience and competence of the Board members.

The selection of the commercial proxies in the company also reflects this division, so that decisions in the company are made taking into account all important technical, organizational and financial factors.

GRI 2-18

Evaluation of the Management Board's activities

The Shareholders' Meeting evaluates the Management Board's performance by approving the Management Board's activity report and granting or not granting discharge to individual Board members for the previous fiscal year at the Annual Shareholders' Meeting. The evaluation of the Management Board's activities applies to the entire business, and no separate evaluation is carried out in the context of sustainability, nevertheless sustainability issues are included in the scope of management's activities as one of the important factors influencing business decisions.

In addition, the activities of the Management Board of VOSS Automotive Polska in the context of sustainability are coordinated at the level of the entire VOSS Group within the framework of the Sustainability Reporting Global group.



Janusz Niemiec – President of the Management Board since 2019



Witold Telązka – Board Member since 2006

GRI 2-23

Description of policies, commitments, values, principles, standards, and norms of conduct of the organization in the area of responsible business conduct

The company's goal in 2022, and the goal which the company plans to pursue in the years to come, is first and foremost to conduct business responsibly.

Responsible business conduct

GRI 2-23, GRI 2-24

Commitments related to a policy of responsible business conduct and respect for human rights

VOSS Automotive Poland has a firm commitment to the policy of responsible business conduct and respect for human rights. These commitments are included in all policies, strategies, guidelines and procedures, both at the VOSS Group level and within the company itself. The commitments adopted are in line with international standards, European Union law and national regulations.

Documents of a general nature are publicly available and published on the websites:

<https://www.voss.pl/>

<https://www.voss-automotive.net/en/downloads.html>

Internal procedures are available to employees on paper and electronically on the VOBEX platform and MyHR application. Any change to the applicable procedures is communicated via email.

The company's commitments to the policy of responsible business conduct and respect for human rights are approved by the Management Board, distributed to the employees and communicated to clients and suppliers (business partners) as an absolute condition for establishing business relations.

Every employee and contractor is responsible for implementing the company's commitments on a daily basis. The Management Board and managers oversee the implementation and execution of these commitments at all levels and in all areas.

GRI 2-23, 2-24

Rules of conduct

In addition, VOSS Automotive Polska holds "Rules of Conduct" and a "Code of Ethics". to be familiarized with by Every new employee is obliged to familiarize himself/herself with these documents and confirm with their signature during onboarding. In the administration area, regular online training sessions on compliance topics are also held. In turn, each supplier of VOSS Automotive Polska undertakes to comply with the "Code of Conduct for VOSS Group Suppliers."

Fundamental rules of employee behaviour include, but are not limited to, the following:

1. Personal culture

Personal culture i.e. culture of speech, which consists in a cordial and friendly attitude towards all co-workers. It translates into respect for the dignity of the other person (greetings, conducting conversations, phone calls, internal meetings, outfit at work).

2. Behaviour towards the client

The most important rule is to be polite and show that the customer is important to us. Honest behaviour toward the customer involves fulfilling commitments in a timely manner and ensuring that everyone involved has an equal opportunity to cooperate.

3. Resolving conflicts

4. Respect for company property

5. Manner of performing work in a conscientious, diligent, and efficient manner

6. Caring for the good name of the company

At VOSS Automotive Poland, we are responsible for each other, for the safety of clients using our products, and for the environment. By jointly planting 23 trees on our plant site, distributing 1,000 saplings to our employees and by planting a "flower meadow" on the plant site, we are drawing attention to the problem of global warming and countering carbon dioxide emissions.

GRI 2-23

Description of values, principles, standards and norms of conduct in the organization

The company's goal in 2022, as well as the company's goal planned to be implemented in the forthcoming years, consists primarily in the development of the organizational culture.

Values in VOSS Automotive Polska

As of 2021, at VOSS Automotive Polska, the company's values have been in place, developed and defined by the management.

Each of the values translates into specific company's behaviours and commitments in terms of its policy of respect for human rights, due diligence obligations and the application of the precautionary principles.

#trust

Through the production of reliable and high-quality parts for vehicles, we build the trust of our clients, and thus of vehicle users, to the company. For us, trust means having good intentions, relying on each other and faith in the fulfilment of obligations. This is why:

- we focus on facts, we do not judge people, we refer to facts, not opinions,
- we communicate honestly and openly on all levels and in all relationships,
- we do not hide our problems,
- we operate without the need for control,
- we are impartial,
- we operate in accordance with our Code of Ethics.

#involvement and reliability

Thanks to the involvement of our employees in the implementation of their daily tasks, further development of the company is possible. A committed employee makes every effort to perform duties in the best possible manner and at the same time within the agreed time limit. We call such person a reliable employee whom we can always trust that will do the job correctly and on time thanks to the level of qualifications and competence. Reliability of our employees translates into reliability of our products. Through our commitment and reliability, we guarantee the highest quality of our work and of our products.

Values in VOSS Automotive Polska

#involvement and reliability

Commitment and reliability are the pursuit of continuous, persistent, effective and timely achievement of goals and the best results, as well as motivation to develop. This is why:

- we take up challenges and look for solutions,
- we motivate others to implement the activities together,
- we take the initiative,
- we direct our energy towards achieving the goal,
- we successfully carry out tasks, we reliably fulfil our obligations,
- we care about the development of competence necessary to achieve goals,
- we respect the deadlines of the tasks performed.

#innovation

Innovation is primarily creativity. Without creativity and experiments, the automotive or hydraulic industry would not exist. Each idea that translates into specific solutions, applied in practice, guarantees the competitiveness and attractiveness of the VOSS Group's products in the market, and ultimately contributes to various types of improvements of processes and of the final product. Innovation provides progress in every area of life, and thus enables our constant development.

Innovation is an attitude of seeking and creating better solutions and new opportunities. We are innovative because:

- we think beyond standards and we are ready for changes,
- we invent and implement new solutions with passion,
- we have courage to propose new ideas, try and experiment,
- we react creatively to the needs of internal and external customers,
- we strive to continuously improve our products and processes.

Values in VOSS Automotive Polska

#responsibility

Responsibility consists in ensuring human safety, product quality and environmental protection in accordance with the guidelines of sustainable development: Being responsible

- we ensure safe working conditions,
- we accept personal responsibility for the results of our own and others' actions,
- we approach failures constructively and draw conclusions for the future,
- we ensure the highest quality of tasks performed.

#family culture

What distinguishes VOSS Automotive Polska from other companies is the atmosphere that we create together in our workplace. It is about the feeling of being respected and appreciated. As it happens in each family, there are better and worse times, but through open communication and the willingness to solve problems, we are able to constantly care and improve this unique feeling that every employee is important and contributes to our success.

The family culture at VOSS Automotive Polska means care and concern for the team and its members through mutual respect and tolerance, therefore:

- we act together, we think about the whole,
- we care for relationships (win-win),
- we care for a sense of security, we ensure the certainty of obtaining support,
- we care about the good flow of information,
- we identify with the company.

Mechanisms for seeking advice, reporting objections and communicating concerns

The company's employees have various channels for reporting violations of regulations and internal guidelines (including in terms of responsible business conduct policy and human rights compliance).

In addition to reporting in person to superiors, HR or compliance officer, the company has a system for reporting irregularities through Compliance Boxes, or a whistleblowing system:

<https://voss.whistleblowing-software.com/>

In addition, any reservations or any doubts can be communicated to the Management Board on an ongoing basis - for example, every last Thursday of the month meetings with the Management Board are possible, during which reservations can be raised, doubts discussed and advice sought.

VOSS Automotive Polska also has a procedure in place for reporting various types of hazardous events, including, for example, near misses, and any health and safety risks can be reported by any employee in the Agility system (agility_vap@voss.net).

GRI 2-25, 2-26, 2-29

Culture of dialogue

At VOSS Automotive Polska, we have an individual approach to each employee and we are open to dialogue. Every Thursday, there are

open days at the HR Director

from 1:45 p.m. to 2:15 p.m., and on every last working Friday of the month, employees can meet individually with the

company's Management Board

between 1 p.m. to 3 p.m.

We constantly improve the functioning of our company in accordance with Kaizen, i.e., the Japanese philosophy of continuous improvement.

We are proud of our employees, who submitted

1453 improvement ideas

last year

75.64%

of which were awarded and implemented.

In case of particularly difficult life situations, employees can request

legal or psychological advice.

GRI 2-27

Compliance with laws and regulations

The company has a "Compliance Policy", the implementation of which ensures that the company's operations comply with applicable regulations. In cooperation with law firms, the company develops internal regulations on an ongoing basis to ensure that the operation of various areas complies with current laws and regulations.

In 2022, the company recorded no fines or sanctions for non-compliance with laws and regulations in the area of its business operations, including economic, environmental and social areas.

Products

Company's brand

Product description, quality strategy

GRI 2-6

Activities, brands, products and services

VOSS Automotive Polska is a production plant that produces innovative solutions for the automotive industry. We design and produce SCR and thermomanagement systems, brake and fuel lines, multi-couplings and valves for the largest vehicle makes. We are proud that our products ensure safety for thousands of people using vehicles manufactured by our clients.

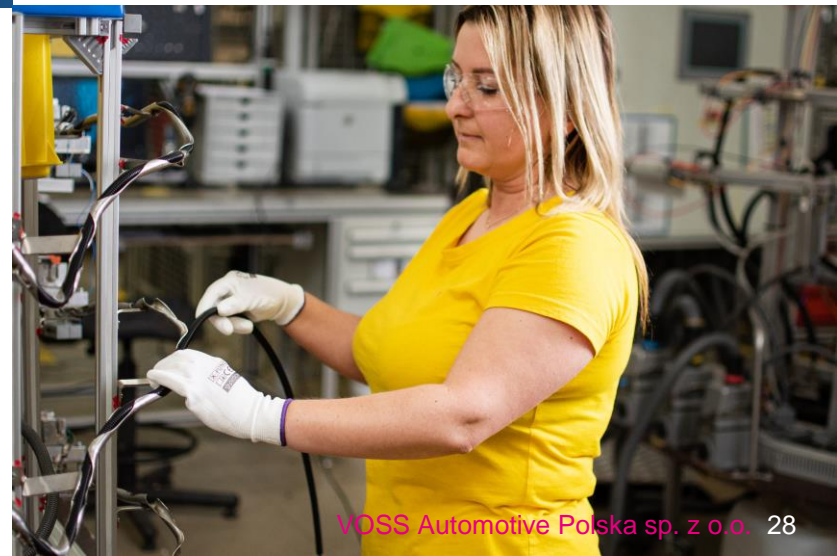
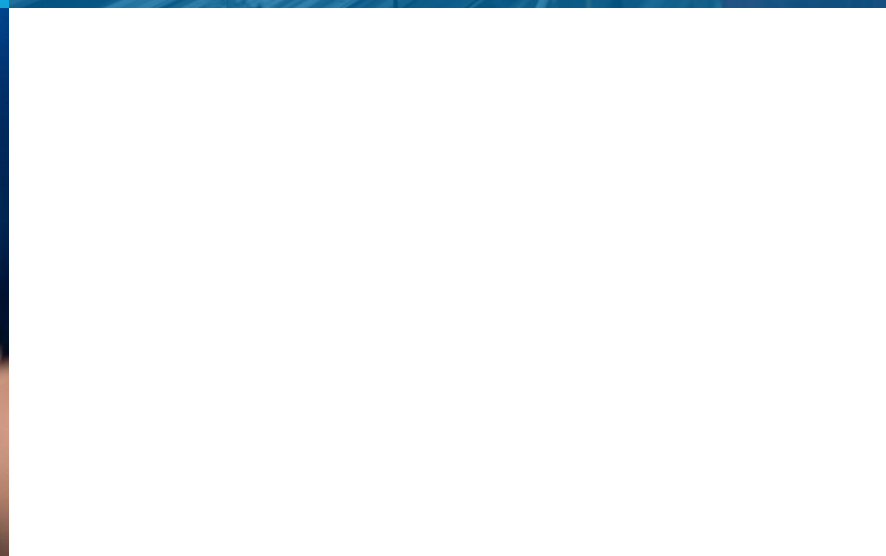
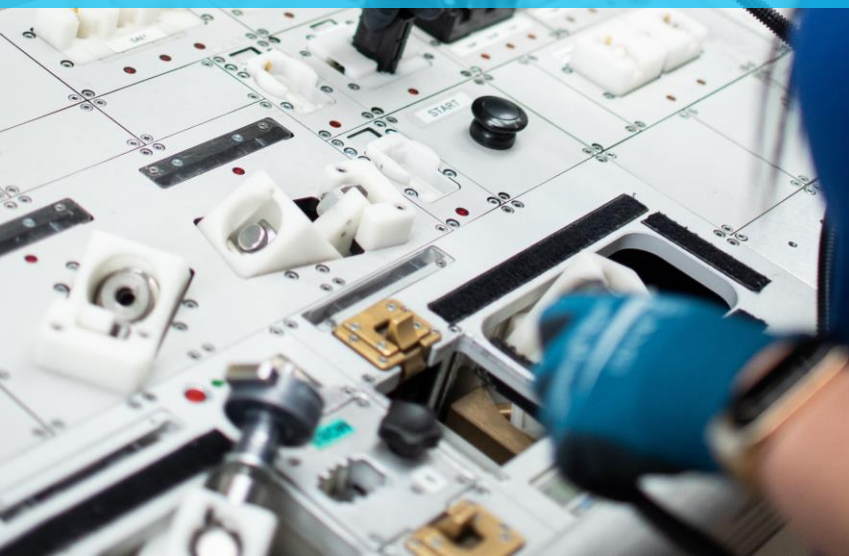
Our product portfolio includes innovative lines and connection systems used all over the world in the automotive industry. We design, develop, and manufacture ready-to-install cable systems (pipes and hoses) as well as modular solutions. Our products are characterised by quality, reliability, high efficiency and an efficient assembly process.



VOSS Automotive Polska deals mainly with the manufacture of plastic pipes equipped with quick couplings which are used in various vehicle systems (hydraulic, pneumatic etc.), both in passenger cars and others.

Our products enable to construct:

- systems supplying fuel (diesel) to various vehicle components,
- brake systems (air braking systems),
- systems reducing exhaust gases (SCR systems)
- air suspension systems
- systems cooling battery sets / accumulators



GRI 2-6

Products by VOSS Automotive Polska can be found, for instance, in the following systems:

Air suspension system

- passenger cars, light commercial vehicles



Battery cooling systems

- electric and hybrid vehicles



Air brakes

- trucks



SCR exhaust gas treatment system

- passenger cars, trucks and others



Diesel transmission systems

- trucks and others



GRI 2-6

Quality strategy

Quality is not a product of coincidence.

Above all, quality is tireless work. And in order to maintain our high quality standards every single day and in every location, VOSS Group has established a 6-point programme that is valid worldwide and that our clients can rely on everywhere.

We retain this client perception by establishing processes that meet the high-quality standards of our clients in all locations and business units of VOSS Group.

In addition, we continuously improve our daily routines and react flexibly to meet the ever-increasing expectations of our clients and other interested parties.

In close interdisciplinary cooperation, supported by Lean and Six Sigma methods, we develop fast, efficient and innovative solutions.

Transparent and efficient procedures, as well as our high production standards "5S" and "Zero Defect Production", which are applied in all VOSS Group locations, help us avoid errors and eliminate them at early stage.



GRI 2-6

Quality strategy

The following 6 points determine our thoughts and actions and let the „passion for quality” become our basic attitude.



Reliability

for our client this translates into:

- 0-defect Philosophy
- VOSS keeps its promises and meets the agreed requirements
- On time delivery



Proximity to clients

for our client this translates into:

- VOSS understands its clients and delivers qualified results
- VOSS is close to its clients and operates with the same standards throughout the world
- Global client support from every location



Speed and flexibility

for our client this translates into:

- Prompt reaction to client requests
- Quick recommendations for solutions
- Satisfying increasing requirements

GRI 2-6

Quality strategy



Innovations and technological leadership

for our client this translates into:

- Problem-solving in a partner-like manner
- Development and application of the latest technologies
- Promoting product and process ideas



Employees

for our client this translates into:

- Sustained assumption of responsibility
- Globally established idea management through independent and committed employees
- Promotion and further development of employees and talents in alignment with client needs



Cost awareness and optimization

for our client this translates into:

- Efficient and low-waste workflows through lean management
- Continuous improvement in all operational and administrative processes (CIP)
- Capable processes through VOSS SixSigma

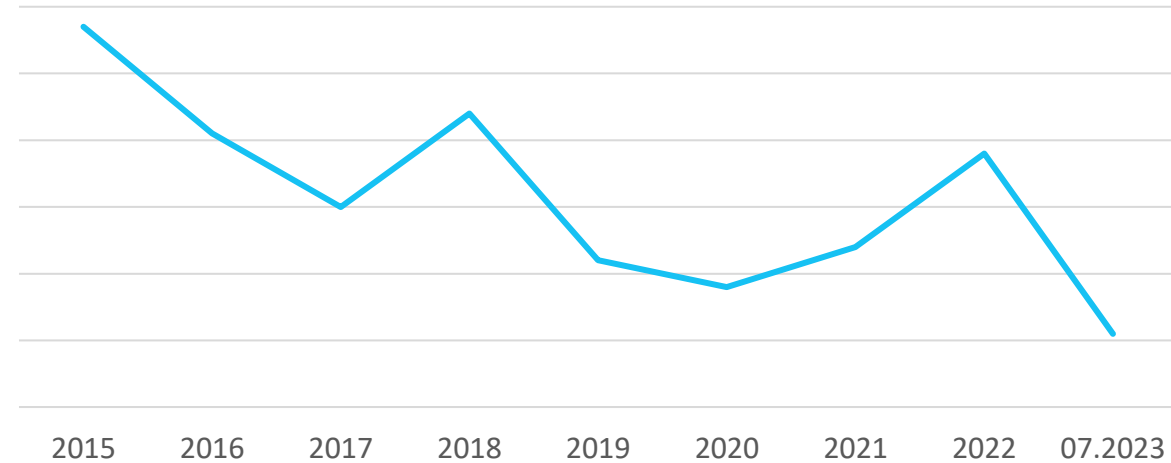


A small number of complaints received from the clients, as well as a low rate of defective units reported by the clients (the so-called PPM indicator, i.e., the number of units delivered to the clients, divided by the number of defective units identified in the clients' complaints, multiplied by 1 000 000) and the overall positive rating in the client satisfaction survey reflect the economically unmeasurable level of quality of products and services provided, constituting thereby a measure of satisfaction of a business partner.



Quality strategy

The number of complaints received from the clients over the period 2015-July 2023



People

Employees and management staff

Employment status, diversity, compensation and benefits, training, health and safety issues



GRI 3-3

Employees, diversity, values

Development of employees is the development of our company, which is why we appreciate people employed at VOSS Automotive Polska.

Our employee can count on:



Working with prospects
in a rapidly growing
enterprise



**Friendly atmosphere at
work**, openness to other
people



**Diverse training
programme** with a
professional and personal
profile



Stable employment
under an employment
contract



International work
environment



Responsible
and independent work



Social package

GRI 3-3

GRI 202-1

Employee salaries

In 2022, the remuneration in the company was in line with the applicable laws, including the Regulation of the Council of Ministers of September 14, 2021 on the minimum wage and the minimum hourly rate in 2022. The ratio of the standard entry level to the minimum wage in 2022 was 1.06. This value was the same for men and women. From an entry level production position, employees have the opportunity to be promoted to higher positions with higher pay.

In addition to basic salary, VOSS Automotive Polska has a bonus system adapted to the specific work of individual positions. In case of production employees, the main criteria are quality, productivity and work culture. In the area of administration employees are evaluated in terms of degree of implementation of set goals, quality, timeliness of performed work and the ability to cooperate and create a positive work atmosphere. Another component of remuneration is the experience bonus, the purpose of which is to additionally reward employees who, due to their longer experience in the company, provide support to new employees. The company also pays function bonuses for, among others: 5S Coordinators, Health and Safety Leaders, TWI Trainers. Once a year employees have the opportunity to receive an annual bonus, which depends on the quality results, productivity in a given year and the company's financial condition.

GRI 2-20

Procedure for determining remuneration

The company's Remuneration Regulations include a salary table that illustrates the lowest salary ceiling for a given position. The company's salary increase is determined annually and approved during the budgeting of salary costs for the following year, which is approved by the company's Management Board and the Management Board of the company's stakeholder, VOSS Automotive GmbH (the company's majority shareholder).

GRI 3-3
GRI 202-2

Management staff from the local community

45% of the company's management staff, including the Management Board, directors and managers, comes from the local community, i.e., the city of Legnica or nearby towns. Thanks to this employment structure, the company supports the development of competence of the local community, and at the same time, it facilitates the identification of its needs and conditions.

The percentage of senior executives hired from the local community (the city and commune of Legnica) increased from 18.18 % in 2021 to 21.21 % in 2022 due to the internal promotion of one of the employees.



GRI 202-2

Status as on 31.12.2022	Management Staff, incl.: the Management Board, Directors, Managers	Legnica Commune (gmina)	The city of Legnica	Nearby towns	Lower Silesia Province
Number of people	33	7	7	8	30
% indicator		21.21%	21.21%	24.24%	90.91%

Benefits for employees

Medicover

VOSS Automotive Polska enables its employees to use a special offer of medical care which provides preventive measures, primary care, specialist consultations, advanced diagnostics, physiotherapy, dentistry, and a wide selection of medical centres and facilities.

Employee Benefit Fund

Financial benefits (non-returnable material aid) are granted to employees affected by a serious fortuitous event, struggling with a severe or chronic disease or having children requiring special medical care.

Jubilee awards

VOSS Automotive Poland is awarding its employees with anniversary awards to mark ten and fifteen years of service with the company.

A subsidy for holiday leave in the form of the so-called "holidays under the pear tree"

This subsidy is granted once a year to VOSS Automotive Polska employees. Funding may be used for domestic and foreign, curative, preventive-curative holidays purchased by employees or for organizing vacation on their own. A leave of at least 10 business days is a condition for the employee to apply for this subsidy. Applications for subsidies to holiday leave should be consistent with the holiday plan agreed for a given calendar year at VOSS Automotive Polska.

Benefits for employees

Allianz group life insurance

The Allianz Family group insurance is intended for employees as well as their spouses, partners and children. The insurance premium is financed entirely by the insured, and the proposed insurance conditions are very favourable, unavailable at this price with individual purchase. Additionally, the scope of the policy and the list of insurance risks is not available in individual policies. The insurance offered to our company covers a catalogue of serious sickness units, a wide range of assistance services, a range of specialist treatment and an additional "SMART" insurance package (the possibility of creating an individual insurance package). Our employees are covered by insurance 24 hours a day around the world.

PPE – Employee Pension Programme

Participation of VOSS Automotive Polska in the PPE programme gives its employees the possibility of additional retirement insurance. The employee, after completing their professional activity and acquiring statutory rights, has the option of paying out funds from PPE, which will constitute a source of their additional funds, in addition to benefits received from ZUS and OFE. The programme may be voluntarily joined by any person employed at VOSS Automotive Polska, who has at least 3 years of work experience. The primary advantage of PPE consists in additional funds for retirement, financed by the employer. It is a very convenient solution for the employee, because the employer is responsible for saving – the employer calculates and pays contributions, deals with other formalities and most importantly, also finances them.

Promotion of sport among employees

The company Social Benefits Fund is involved in the promotion of sport through:

- financing of rental of a sports hall, which can be used by every employee,
- co-financing of Multisport / MedicoSport cards,
- co-financing of employees' participation in sports events (co-financing of the entry fee for participation in sports competitions or co-financing of the purchase of clothing, sports shoes etc.).



GRI 3-3
GRI 401-3

Parental leave

The company also employs the age groups of employees who start their families. By creating a positive atmosphere in the context of expanding a family, the company creates optimal employment conditions, guarantees work-life balance, which affects the well-being of employees, and at the same time the integration with the company and the willingness to cooperate in the long-term perspective.

Due to the nature of the company's business profile, more than half of the staff are women. The company provides comfort in terms of motherhood, also guaranteeing the possibility of returning to work after the leave. The rate of return to work after parental leave (maternity, paternity, childcare leave) is

80% for women, and 100% for men.

The retention rate determining the percentage of people who were still employed after 12 months after returning from parental leave is 90% both for women and for men. Unwanted employee rotation is below 1%.

Detailed data for this disclosure can be found at the end of the report in the supplement.



GRI 3-3
GRI 405-1

Diversity at VOSS Automotive Polska

When hiring, the company is guided by qualifications. The company respects the naturally emerging diversity – there are, for example, foreigners or people with disabilities among the employees.

The company guarantees equal employment opportunities for women, men in various age groups, for the people with disabilities and for foreigners, both at the level of management and other employees. Each time during an interview and skill tests, the candidates' competence and qualifications defined in a job profile are verified. On this basis, the decision is made to hire or reject a candidate for a job. The implementation process that includes preparation for the performance of duties at the workplace, enables the acquisition of company-specific knowledge by each new employee. The employee assessment after the trial period determines the extension of the employment contract.

Managerial staff

As at December 31, 2022, the company's management consisted of 33 people, including two members of the Management Board and 31 persons employed in director and managerial positions. Among the above-mentioned people there are 6 women and 27 men. The majority of the management (87%) are between 30 and 50 years old.

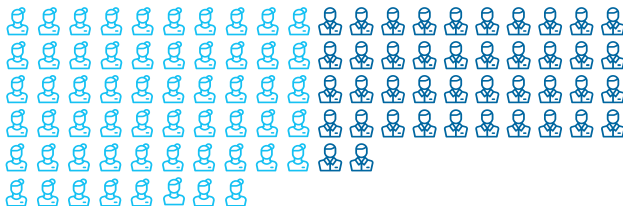
GRI 405-1

Total number of employees – 1 162 people

In December 2022, the company employed 1 162 people, including 33 members of the management staff and 1 129 employees not belonging to the management staff, of whom 134 were employed in administrative positions and 995 in production positions. Among the total number of employees

women accounted for 58%,

and men accounted for 42%.



In 2022, the average employment was 1 132 people, including on average 636 women and 496 men.

Employees not belonging to the management staff – 1 129 people

Production workers made up 88% of all employees...

...and administrative employees 12%.



Among the administrative staff, there were 47% women and 53% men. As for production workers, 59% of them were women, and 41% were men.

In 2022, **23%** of the company's employees were people

under the age of 30

(259 people in total), of whom 53% were women (12% of all employees), and 47% were men (11% of all employees).

People

between 30 and 50 years old

accounted for **60%** of the total employees (679 people in total), of whom 58% were women (35% of all employees), and 42% were men (25% of all employees).

The oldest employees, i.e.,

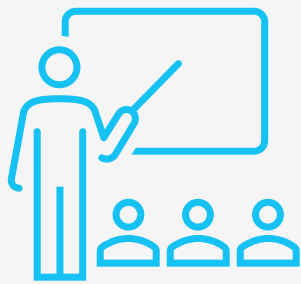
over 50 years of age

accounted for **17%** of all employees (191 people in total), of whom 66% were women (11% of all employees), and 32% were men (5% of all employees).

GRI 3-3
GRI 404-1

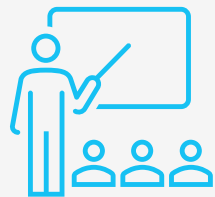
Trainings for the employees

Every year, the company conducts a series of training courses intended for employees and the management. They include:



60% of all trainings
Professional trainings

Professional training courses concern specialist knowledge, e.g. in the field of labour law, finance, IT, engineering, as well as acquisition of licences, e.g. in the field of operating forklifts, mobile platforms, auditor's licence, in the field of energy etc.



34% of all trainings
Soft skills trainings

Soft skills trainings concern the development of communication skills, group cooperation, motivation, feedback, self-management in time, team building, etc.



6% of all trainings
Language trainings

Language courses are related to the improvement of language skills (English, German), which is important in the context of VOSS Automotive Polska's membership in the international VOSS group, with which the company communicates using mainly foreign languages.



GRI 404-1

There were **13,36 training hours** on average per one employee employed at VOSS Automotive Polska, with an average of **32,8 hours** spent on training of one member of the management team, and an average of **12,76 hours** per one employee on trainings of other employees.

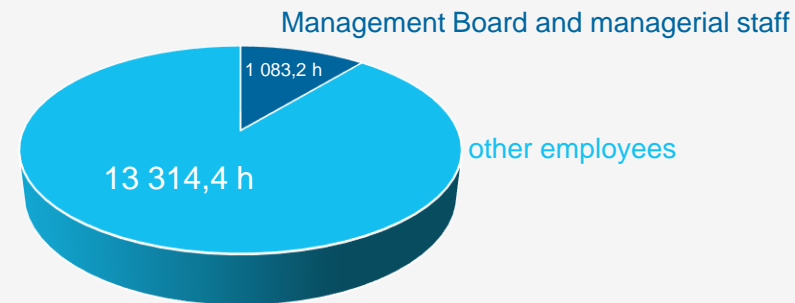
There were **7,36 of training hours** on average per one woman employed, and **11,76 training hours** per one man.

In 2022, one employee of the administrative staff on average spent **42 hours** on training, while the production worker spent **4 hours**.

In 2022, the company allocated a total of

14 397,6 hours

for employee training, including 1 083.2 hours for training of the management (the Management Board and managerial staff), and 13 314.4 hours for training of other employees.



GRI 3-3

Each year, the company puts great emphasis on the development of its managerial staff.

The ability to properly manage the projects entrusted as well as the management of team of people and processes within the organisation, plays a key role in the company's long-term success.



GRI 404-1

Training of the management staff

In 2022, members of the Management Board spent an average of

24 hours

on various types of trainings (the company's Management Board consists only of men).

In the case of the company's other management staff, which in 2022 included 33 people on average, including an average of 6 women and 27 men,

32,82 hours

on average were spent on training in the reporting period, while in the case of women it was an average of 37.33 hours, and 30.93 hours in the case of men.

GRI 3-3
GRI 404-2

Programmes improving employees’ qualifications

For each new calendar year, the supervisors of individual areas plan development activities for people employed in their area in the form of internal and external trainings, in accordance with the "Training Procedure." Trainings courses carried out by the company are intended to provide professional staff who will be able to effectively shape and implement processes in the company, while ensuring the highest quality standards. Development activities provide continuous improvement of competence, and at the same time positively motivate employees to further development and integration with the company.

Training effectiveness is monitored by way of analyses of feedback filled in by employees and their superiors. The company grants training holidays for employees who are preparing to defend their diploma thesis at the end of their studies co-financed by the employer. According to the Remuneration Regulations, each employee acquires the right to an experience bonus after working for a given period of time. The company has developed a follow-up plan that enables gradual preparation of selected employees to take up managerial positions and ensures the replacement of management positions in individual departments. Employees have a clear career and promotion path that is freely available in the form of a brochure and on the company’s website: voss.pl.



GRI 3-3
GRI 404-3

Performance and career development reviews

65% of employees (production employee) receive a monthly assessment of their performance, quality and work discipline, which translates into the amount of the monthly statutory bonus paid in accordance with the applicable Bonus Regulations.

Administrative and production-related staff (32% of all employees) are assessed based on achievement of the company’s goals and their individual goals, for the timeliness and quality of their work and according to soft criteria that guarantee the formation of a very high level of organisational culture. Monthly monitoring of individual results enables the ongoing implementation of activities that are aimed at improving and achieving more and more ambitious goals.

The company has an employee assessment system that defines goals and inter-related bonus rules. The company also implements a follow-up plan system.

Employment at VAP as on 31.12.2022			1 162	%
Employee categories	W	M	Sum	
Administrative staff	63	71	134	12%
Production-related staff	72	166	238	20%
Production workers	520	237	757	65%

Occupational Health and Safety (OHS)



GRI 3-3

Due to OHS EP IMS improvement, in 2022 the company took the following activities:

- ✓ updating the OHS and Environmental Policy as an element of declaration of top management in the area of OHS and the Environment
- ✓ updating goals concerning OHS and environmental protection that we implement together
- ✓ training for internal auditors of OHS and environmental protection system
- ✓ updating system procedures that describe how to operate in OHS and environmental protection areas

GRI 403-1

OHS management system

The company has implemented an integrated occupational health, safety and environmental management system, the components of which include procedures, instructions and processes focused on health and safety at work and environmental protection. The system specifications include formalised processes, such as the procedure of consultation and participation of employees in improving occupational health and safety, trainings, monitoring of occupational health and safety conditions, the process of recording and analysing potentially accidental events, the process of inspecting and auditing occupational health and safety, the process of analysing occupational health and safety condition based on the indicators determined by the company as significant. The integrated occupational health, safety and environment system places great emphasis on commitment of the top management and participation of employees.

GRI 3-3
GRI 403-1

VOSS Automotive Polska applies the management system compliant with ISO 45001:2018 requirements

(harmonised standard concerning the Occupational Health and Safety Management System, developed by the International Standards Organisation), what was confirmed by a relevant certificate. The scope includes the installation of hydraulic hose, pneumatic, fuel couplings for passenger cars and trucks, and cable harnesses for the SCR exhaust fumes aftertreatment system. The certificate was obtained on July 15, 2021 and is valid until July 14, 2024. The above management system has been implemented voluntarily in the company and it applies to all employees of VOSS Automotive Polska.

The company uses an external OHS consultant

In addition, people in managerial positions are responsible for the organisation of work in a manner compliant with occupational health and safety regulations and principles and for ensuring compliance with these requirements in their areas of competence (in their management areas). OHS and EP IMS (IMS: Integrated Management System) is integrally connected with the business processes of VOSS Automotive Polska. It means that it is not allowed to carry out these processes without ensuring safe conditions for their implementation. All level managers support each other in performing managerial and leadership functions through ongoing communication and cooperation between departments in the scope of OHS and environmental protection, and through implementation of solutions and good practices on the basis of internal benchmarking.

To ensure the availability of resources necessary to set up, implement, maintain and improve OHS and EP IMS, financial resources and persons who have been assigned with responsibilities and functions in this regard are provided.



GRI 3-3, GRI 2-25

GRI 403-2, GRI 403-7

Identification of hazards, assessment of risks and investigation of incidents



VOSS Automotive Polska identifies hazards, assesses occupational risk related to the work performed and takes measures preventing the effects of these hazards. The analysis and assessment of risk of OHS and EP IMS is carried out at least once a year and each time at the stage of planning changes affecting the OHS and EP IMS.

The analysis and assessment of occupational risk is carried out on all work positions and for all activities carried out in the premises of VOSS Automotive Polska. Occupational risk assessment methodology is developed and updated by BHPE, a consulting company, the services of which are used by the company.



Risk assessment

The occupational risk assessment at the workplace is adequate to the identified hazards and nuisances. It may include:

- general risk – assessed at all work stations;
- the risk resulting from manual transport;
- the risk of exposure to harmful chemical agents,
- the risk of exposure to harmful biological agents;
- the risk of exposure to noise and vibrations.

The risk assessment of VOSS Automotive Polska employees is verified at least once a year, taking into account:

- accidents at work, occupational diseases, near-miss incidents;
- changes in working conditions, including the results of measurements of the working environment and work organisation;
- introducing new machines, devices, technologies, and hazardous factors;
- changes in legal regulations on occupational health and safety.

The criteria for assessing and accepting the risk at workplaces were adopted on the basis of [RISC SCORE](#) estimation method, in accordance with the methodology developed by an external consulting company.

The principal of individual assessment types have been defined on the basis of the applicable regulations in this regard.

The occupational risk assessment is carried out by a team appointed by the company.

This team determines hazards, estimates and assesses occupational risk and determines preventive measures reducing risk.

The risk assessment is verified by the appropriate Director competent for the assessed positions and approved by the employer (the Management Board of VOSS Automotive Polska). All employees are familiarised with the results of the risk assessment.



The risk assessment is presented to a new employee by the manager or the appointed person during the onboarding training. Written confirmation that the workplace risk assessment has been read is stored in the employees' personal files.





Evaluation of incidents

The plant has a procedure connected with reporting near-miss incidents. According to the guidelines provided for therein, after being informed about such event, the manager of a given area takes immediate action, including:

- informs employees about the threat,
- secures the place of the incident until the threat is removed,
- provides information about a near-miss incident to an employee of the OHS department and/or director.

Then the manager, with the support of an employee of the OHS department, initiates and carries out corrective or adjusting actions, thanks to which the risk of a similar near-miss incident or an accident occurring in the future is appropriately minimised.

In 2022, the company registered 19 near-miss incidents.



Protection against repressions

Employees are guaranteed with full protection against repressions when reporting near-miss incidents or other OHS incidents, hazards, risks and opportunities. Any repression on this account is unacceptable. Anti-mobbing clauses constitute an appendix to the work regulations, available to every employee.



Control

The company's compliance with occupational health and safety requirements is monitored on an ongoing basis, e.g. through OHS inspections carried out by specially appointed OHS leaders. All comments, insights and potentials are reported in the form of recommendations in the IT system and during the monthly internal OHS and fire protection audit. In 2021, the company implemented

100%

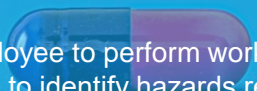
of the recommendations submitted as part of the IT system and audits. In addition, the company regularly monitors and measures factors that are harmful to health at the workplaces, thanks to which potential threats are identified and, if necessary, additional preventive and protective measures are implemented.

GRI 3-3
GRI 403-3

Occupational health services

All employees of VOSS Automotive Polska undergo initial, periodic and control medical examinations on the basis of a contract concluded with an external company Medcover.

Medical examinations of employees are one of the basic factors for the company to admit the employee to perform work. During medical examinations, it is possible to identify hazards related to employees' health, and thus ensuring the appropriate level of occupational health and safety in the premises of the plant.



In 2022, a total of
1107
preventive medical examinations
were performed, including:



246 initial



739 periodic



112 control



GRI 3-3, GRI 2-25

GRI 403-4

Involvement of the employees

All employees of VOSS Automotive Polska are involved in the management programme of occupational health and safety and environmental protection. There are trade unions at the plant, and the occupational health and safety committee has been established. Information for the employees is provided on the OHS EP IMS board and during TOOLBOX trainings.

In OHS matters, employees are represented by trade unions (hereinafter referred to as "TU"), in accordance with the provisions of the law. Communication, including consultations with trade unions is documented and conducted in the form of meetings, via mail or remotely (electronic form).

Consultation consists in presenting the TU with planned solutions that have impact on occupational health, safety and the environment and taking into account their opinion. Consultation in the form of a meeting takes place twice a calendar year.

Consultations with the trade unions concern in particular:

- identification of the needs and expectations of interested parties in relation to employees;
- establishing the OHS Policy;
- assigning organisational roles, responsibilities and powers;
- determining how to meet legal requirements and other requirements;
- setting OHS goals and planning achievement of such goals;
- establishing a method of supervising works in the premises of VOSS Automotive Polska and performed by subcontractors;
- defining indicators monitored, measured and assessed under the OHS EP IMS;
- planning, establishing, implementing and maintaining an audit programme;
- ensuring continuous improvement.

The participation of employees, in particular of non-managers, is of fundamental importance for the operation and improvement of the OHS EP IMS. It includes in particular:

- arrangements for mechanisms of consultation and participation;
- identification of threats and assessment of risks and opportunities;
- determination of activities aimed at eliminating and reducing OHS hazards;
- defining competency requirements, training needs, trainings and their evaluation;
- participation in training courses organized by VOSS Automotive Polska;
- defining the rules of internal communication;
- identifying operational control measures, their effective implementation and application;
- evaluation of near-miss incidents, other incidents and non-conformities in the field of occupational health and safety and specifying corrective actions.

Communication in occupational health and safety matters

The OHS and EP Policy is communicated to the interested parties on the OHS EP IMS board in the premises of VOSS Automotive Polska and on monitors in the plant. The OHS and EP Policy is communicated to the management during meetings of managers and directors of VOSS Automotive Polska. The other interested parties are provided with the OHS and EP Policy at their request.



Employees are expected to obtain the information they need, based on their knowledge and job description, to ensure compliance with legal and other requirements related to occupational health and safety and environmental protection that VOSS Automotive Polska has undertaken to meet.

The HR Director or the OHS EP IMS Representative is responsible for communication with the offices, the National Labour Inspectorate (PIP), National District Sanitary Inspector (PPIS) and Social Insurance Institution (ZUS), depending on the subject. The OHS EP IMS Representative is responsible for communication with the certification body.



When foreign-language speaking persons are employed at VOSS Automotive Polska, communication in a language understood for such persons is ensured. In particular, as far as the operation of machines, devices, waste segregation, safety and evacuation are concerned, adequate, understandable information for these people is provided. For this purpose, the most important documents in the field of occupational health and safety and environmental protection are translated into a foreign language. During OHS and EP trainings at VOSS Automotive Polska, if the person conducting the training does not speak the language of the listener, a foreign language interpreter is provided.



GRI 3-3
GRI 403-5

Training for the employees in the scope of occupational health and safety

The HR Director, in cooperation with other Directors, determines the requirements to be met by a candidate for a given position. They are documented in the form of competence requirements in the job profile. They constitute the basis for the candidate's assessment during recruitment of new employees.

If the employee is to be employed in a position requiring additional professional qualifications (e.g. a forklift driver, service of devices subject to UDT (office of technical inspection), service of electrical devices and installations), the HR Director consults the scope of requirements also with OHS specialist. If the employee is to perform substantive functions related to the environment - then he consults it with the OHS EP IMS Representative.

The list of qualifications of VOSS Automotive Polska employees is updated on an ongoing basis by an employee of the HR department. Comparison of qualification requirements and qualifications held is the basis for planning training and supporting the employee's development.

In addition, training needs in the field of occupational health and safety and environmental protection are reported by employees through their superiors, to the HR department, in the manner set out in the relevant training procedure.

All VOSS Automotive Polska employees undergo training in the scope of occupational health and safety on the basis of developed training programmes, which are an appendix to the ordinance on detailed rules for training employees of VOSS Automotive Polska in the scope of occupational health and safety and fire protection.

Each newly recruited employee, before starting independent work, undergoes an initial training in the scope of occupational health and safety. It consists of a general and job-specific training.

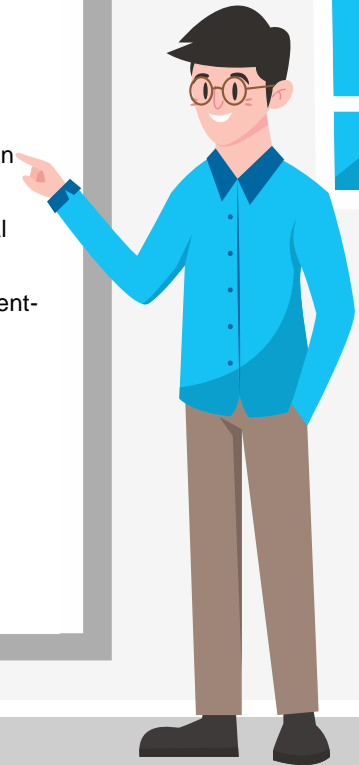
General training is conducted by OHS specialist, while job-specific training is conducted by the head of the department, their deputy or another person who has content-related and methodological qualifications. An employee is allowed to independent work by the head of the department in which the employee is hired. The training is documented in the OHS Initial Training Card, stored in the employee's personal files.

All employees undergo periodic OHS trainings, which are carried out on dates depending on the employee's position and function.

In 2022, the company trained 100% of employees who received the training in accordance with the training schedule

GRI 403-8

All employees of VOSS Automotive Polska are covered by the occupational health and safety management system. In 2022, the company employed 1 162 people.



GRI 3-3

GRI 403-6

Promotion of employees' health

At VOSS Automotive Polska, campaigns are being conducted to encourage employees to adopt a healthy lifestyle. Particularly important aspects are the promotion of vaccinations against COVID-19 and influenza. In 2022, a preventive action was carried out for men in terms of cancer prevention and a preventive action for women in terms of early detection of breast cancer - on June 7, 2022, examinations in a mammbus were held at the plant.

Medicover

VOSS Automotive Polska enables its employees to take advantage of a special medical care offer, as part of which preventive measures, primary care, specialist consultations, advanced diagnostics, physiotherapy, dentistry and a wide selection of medical centres and facilities are provided.

GRI 403-9

Accidents at work

The procedure to be followed in the event of an accident at work is specified in the special Procedure entitled "Incidents, accidents, and diseases."

Accident in 2022

In 2022, no accidents at work were registered.

From the beginning of the company's operations (including in 2022) no serious, fatal or group accidents were recorded.

In 2022, the accident frequency rate (AFR) was 0 accidents per 1 MLN hours worked.

GRI 3-3

VOSS

Procedure

The procedure sets out a series of actions that must be taken by the persons indicated in the document, i.e. witnesses of the event, an employee trained in pre-medical first aid, an employee of the OHS department, the employer, a post-accident team and the OHS EP IMS Representative. The procedure covers, inter alia, providing assistance to the injured, securing the place of the accident and potential evidence.

In the event of an accident at work, it is classified in terms of severity and the post-accident team is appointed.

The post-accident team proceeds to investigate the circumstances and causes of the accident in the manner specified by the law. After carrying out the investigation, the post-accident team, on the basis of the causes of the accident, specifies the preventive measures in the post-accident order. The post-accident order is approved by the company's Management Board and submitted for execution.

Persons indicated in the post-accident order are responsible for the implementation of preventive measures.

The OHS EP IMS representative, after completing the post-accident proceedings, provides a photocopy of the Post-Accident Report to the HR department, in order to calculate compensation to the remuneration of the injured employee and, if the application is submitted by the injured or their family, to submit the case to Social Insurance Institution on account of the possibility of obtaining benefits.

Each accident reported as an accident at work or corresponding to the accident at work is recorded by an employee of the OHS department in the "Register of accidents at work", kept in accordance with the applicable law.

GRI 3-3

GRI 403-10

Work-related ill health

The procedure to be followed in the event of a suspected or confirmed work-related ill health is specified in the Procedure entitled Incident, Accidents and Diseases. In 2022, no work-related ill health was recorded, including any disease that led to the death of an employee. There were also no cases of suspected work-related ill health were reported.

The procedure to be followed in the event of a suspected work-related ill health of an employee and the forms on which the notification is made are defined by the law. Reports of suspected work-related ill health of an employee are made by:



– an employer hiring an employee suspected of a work-related ill health ;



– a doctor or dentist who suspects a work-related ill health of the employee;



– an employee or former employee who suspects that their symptoms may indicate such work-related ill health, through the doctor exercising preventive health care.

If a suspicion of a work-related ill health is reported, the Director of the HR Department reports to the competent national sanitary inspector (PIS) and the competent district labour inspector (PIP).

Each work-related ill health in VOSS Automotive Polska is entered in the Occupational Diseases Register, run by the OHS Specialist in accordance with the applicable regulations.

Environment

Environmental goals and management

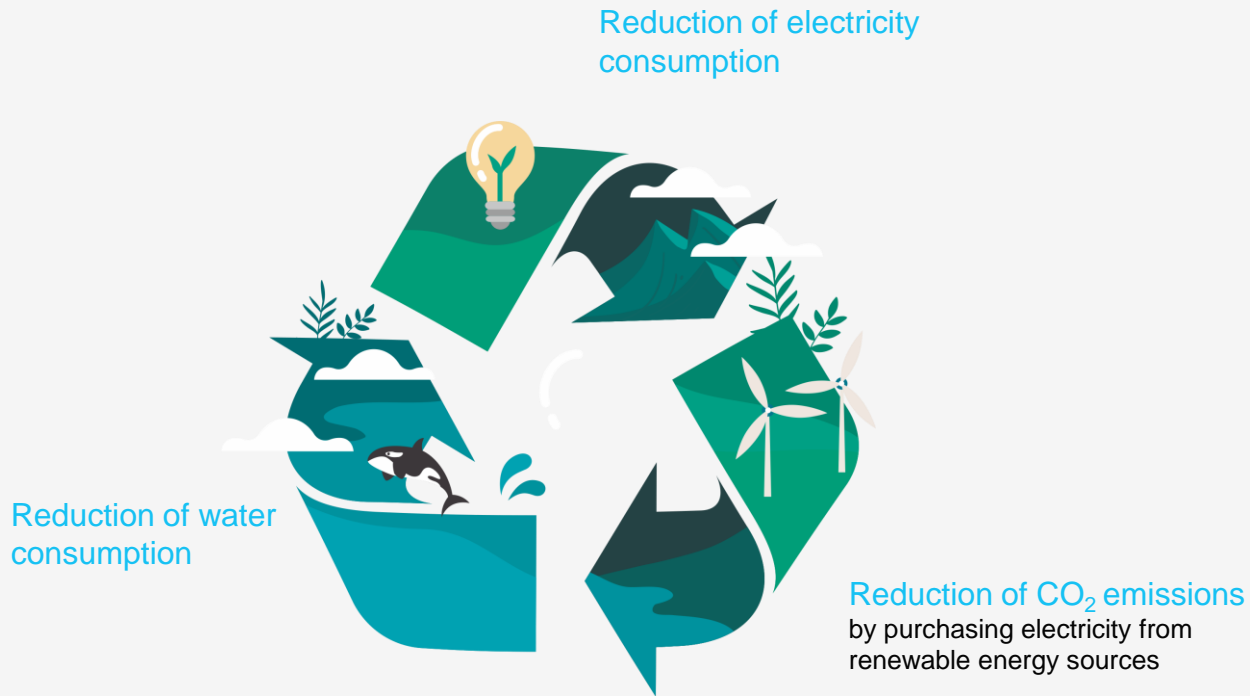
Waste, materials, energy consumption and reduction, water, emissions

GRI 3-3

Environment

On the basis of the assessment of the environmental aspects of the integrated OHS and environmental protection management system, **environmental goals** were developed.

The main goals in this area include:



In order to achieve the intended goals, the actions of all VOSS Automotive Polska employees are very important. It is we who can significantly contribute on a daily basis to the achievement of the planned goals through the rational, sensible use of utilities in VOSS Automotive Polska. Simple solutions that do not require any financial outlays include, for example: switching off electric lighting when leaving office rooms, rest and refreshment rooms (toilets, changing rooms, etc.), rational use of water for production and for employee purposes, prevention of water leakage in the production process.

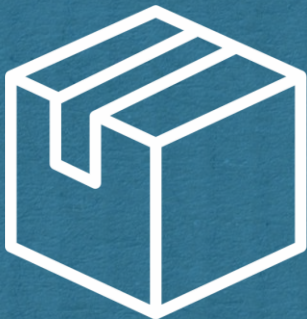
These are the basic principles that, given the size of the factory and the number of people staying in it, can bring the expected results, i.e. reduction of utilities consumption.

GRI 3-3
GRI 301-1*

Materials used for packaging

At VOSS Automotive Polska we make sure that the ordered products reach the Clients in the same condition as they left our factory. We combine this goal with our efforts to use environmentally friendly materials for product packaging.

The main raw material used for the packaging of VOSS Automotive Polska products is paper (cardboard). To ensure the safest possible transport and delivery of products, the company also uses wooden pallets and plastic packaging (mainly foil). Furthermore, in an effort to protect the environment, in the near future the company plans to implement reusable packaging (which will reduce cardboard consumption).



Renewable materials:

826,335 Mg (tons)

including:

- Paper and cardboard packaging: **445,446 Mg (tons)**
- Wood packaging (pallets): **380,889 Mg (tons)**



Non-renewable materials:

Plastic packaging:

79,918 Mg (tons)

Packaging placed on the **domestic market** in 2022:

- Paper and cardboard packaging – **145,240 Mg (tons)**
- Plastic packaging – **11,310 Mg (tons)**

Packaging shipped **abroad** in 2022:

- Paper and cardboard packaging – **300,206 Mg (tons)**
- Plastic packaging – **68,608 Mg (tons)**
- Wood packaging (pallets) – **306,159 Mg (tons)**

* Due to the unavailability of reliable data for 2022 on materials used in production, the company is reporting GRI 301-1 disclosure partially.

In the next reporting periods the company plans to implement appropriate tools that will allow uninterrupted collection of reliable information on materials used in production during the year and their presentation in future non-financial reports of VOSS Automotive Polska in accordance with the requirements of GRI 301-1 disclosure.

GRI 3-3
GRI 306-1

Production of waste in the company

VOSS Automotive Polska identifies and assesses legal requirements that the company meets in the field of the environment.

On account of its activity, the company produces municipal waste and production waste.

Due to the types and amounts of waste, the company has a permit to generate waste

WS.6220.4.6.2023

of July 25, 2023, valid until July 25, 2033.

As a result of specific legal requirements and the permit held, the plant is obliged to implement and comply with a series of duties. In order to comply with them, conformity assessments of the types and quantities of waste generated and environmental reviews are performed. The site inspection during the review enables to verify the degree of implementation of the requirements in the plant.

There is an external company operating in the premises of the plant, which deals with emptying of the containers and with segregation under the appropriate waste codes. This supplier is also responsible for preparing the waste for collection through appropriate labelling and issuance of required documents as well as keeping records of waste in the BDO database (Polish waste database).

GRI 306-2

Waste management in the company

According to the requirements, the company is required to hold an account in the BDO database, have a waste generation permit, keep the required documents in the scope of waste management, reporting, correct waste storage.

The company has defined and implemented rules of waste segregation. There are strictly defined and described waste storage areas in its premises. All types of waste are put in containers adapted to the type and size of waste. In case of liquid waste, there are spillage containers. Each container has a label with information such as the code, name of the waste and in some cases - a photo of the waste.

An external company controls the condition of labels, containers and proper segregation of waste. In case of any deviations, the problem is passed on to people responsible for environmental aspects at VOSS Automotive Polska.

During environmental inspections all waste storage areas are checked in terms of compliance with the obligations resulting from legal provisions.

The company selects only waste recipients with a regulated legal status in the scope of waste management. Before starting cooperation, potential waste recipients are checked in terms of registration in the BDO database, possession of required permits for waste collection.



Waste records are systematically maintained in the BDO database.

The last report for 2022 on the generated waste and on the methods of waste management were prepared and submitted to the BDO database on March 13, 2023.

Generated waste

In order to monitor the types and amounts of waste, a waste register is kept in the **BDO** database. Based on the waste records, compliance with the quantity of generated waste is assessed on a quarterly basis.

Total waste - 462,272 Mg(tons)

including non-recyclable waste, recyclable waste, by-products such as metal filings, synthetic materials, etc.

Recyclable waste - 445,715 Mg(tons)

Recyclable waste, by-products such as metal filings, synthetic materials, etc.

Waste in relations to manufactured products – 28,7 kg

of waste per 1000 pieces of manufactured items

Including:

Plastic waste - **211,174 Mg (tons)**

Paper and cardboard packaging - **145,240 Mg (tons)**

Wooden packaging - **74,730 Mg (tons)**

Plastics - **6,841 Mg (tons)**

Foil - **11,310 Mg (tons)**

Sorbents, filter materials, wiping clothes (e.g. rags, cloths) and protective clothing contaminated with hazardous substances - **5,717 Mg (tons)**

Other waste including used equipment - **7,26 Mg (tons)**

GRI 3-3

GRI 302-1, GRI 302-4, GRI 305-1

Energy

If a new process appears, the company analyses in detail whether it will have an impact on the environment and in which aspects, whether there will be emission of pollution to the environment, whether additional sites or containers for waste management are required etc. If the environmental impact is identified, the company analyses various technical solutions to minimise this impact, necessary purchase of materials and required system activities (including training of employees). The analysis also covers the potential need for internal legal regulation in a given area.

The company has identified environmental aspects that are subject to strict monitoring. Aspects are analysed and assessed at least once a year. As part of the implemented environmental management system according to ISO 14001:2015, environmental goals have been set in the company. One of them consists in reduction of electricity consumption in relation to working time. The goals are accounted for once a year.

As part of the contract for the purchase of electricity for 2021-2022, VOSS Automotive Polska received the Green Energy Certificate "Eko Premium", which means that energy is purchased only from renewable sources.

GRI 3-3
GRI 302-1

Starting 2021, the company increased its emphasis on obtaining electricity only from renewable sources, thanks to which it contributes to reduction of CO₂ and reduction of the carbon footprint.

In 2022, a **50 kWp photovoltaic installation was commissioned**, allowing the company to obtain green energy from its own renewable sources. The company expects to increase the installation's capacity to more than 1,000 kWp in the coming years.



Energy

The Energy in 2022 was purchased in 100% from renewable sources

– these were wind and hydro power plants.

The list of power plants from which electricity was purchased is sent to the company in the form of "Certificates of Guaranteed Sale of Energy Produced from Renewable Sources" in monthly cycles.

It is important both in the local aspect – positive perception by the local community, and in business terms – more and more clients make the placement of new orders and projects dependent on documenting the conducted or implemented ecological activities.

Electricity consumption is systematically monitored and recorded, for which the Maintenance Department is responsible.

The company obtains data for calculations from meter readings and invoices from entities supplying energy.

GRI 302-1

Energy purchased:

Electric energy consumption:

Total for 4 quarters: 6 982 MWh = 25 135,2 GJ

Electricity comes entirely from renewable sources.

Used fuels from non-renewable sources:

Natural gas consumption:

Total for 4 quarters: 505 657m³ = 18 860 GJ

Diesel consumption in transport using own vehicles:

Total for 4 quarters - ON 79 990 dm³ = 2862 GJ;

Total energy consumption = 46 857,2 GJ

Additional information:

Steam consumption:

Total for 4 quarters: 1 996 800 kg

Steam does not qualify as purchased energy, it is produced by the company in the process of burning natural gas.

* **Source of conversion factors and conversion factors to Joules:** 1 MWh = 3 600 000 000 Joules [J]; In each case, the company uses the coefficients and data values, e.g. calorific values from KOBIZE (National Centre for Balancing and Managing Emissions) website and available guides.

GRI 302-3

Energy intensity ratio for Energy consumption within the organization

79,7 kWh

per 100 pieces of produced
items

Revision of data for 2021 - The energy intensity ratio in 2021 after recalculation was 91.05 kWh per 100 items produced. The data revision is related to the inclusion in the calculation of the exact number of items produced instead of a rounded value.

GRI 3-3

GRI 302-4

The company sets itself goals in the scope of energy reduction, regularly carries out internal audits and presents them to external auditors (TUV). The company met the targets for reducing emissions from electricity by 82% by 2022 (i.e. before the assumed deadline).

The company is taking constant actions to reduce energy consumption – such as replacing light bulbs with LEDs.

In 2018, fluorescent lightning was replaced in half of the area of the production hall – it enabled to reduce the annual electricity consumption for lightning by

45%.

In 2022, the company continued its current approach and no new actions were taken.

Emissions - scope 1

Greenhouse gas emissions in scope 1 is:

1065,42 Mg

taking into account green energy.

The analysis concerns only CO₂.

Scope 1 consists of emissions coming directly from devices owned by the company, i.e., heating of the hall using natural gas, company cars and the VOSSobus.

The company does not emit CO₂ from the combustion or biodegradation of biomass.

2022 was the base year for the calculation, as the second year of preparing a non-financial report for the company.

The emission consolidation was performed using the operational control method. The calculation was made for one company and one location.

The data were calculated using the KOBIZE index standards as an equivalent conversion factor.

	Type of fuel	Annual emission of CO ₂	Percentage of share in the annual emission
Scope 1	Petrol	1 149,2 Mg	0.001 %
	ON		0.0194 %
	Natural gas		92.69 %
Scope 2	Electricity		7.29 %

Emissions - scope 2

Greenhouse gas emissions in scope 2 is:

83,80 Mg

The analysis concerns only CO₂.

Scope 2 consists of emissions coming from electricity purchased. 2022 was the base year for the calculation, as the second year of preparing a non-financial report for the company.

The emission consolidation was performed using the operational control method. The calculation was made for one company and one location.

The data were calculated using the KOBIZE index standards as an equivalent conversion factor.

Revision of data for 2021 – emission in scope 2 in 2021, after recalculation amounted to 77,58 Mg, therefore, the annual emission of CO₂ in 2021 amounted to 1 264,7 Mg in total. Revision of data is related to the change of methodology used by the company to calculate the emissions.

The emission of volatile organic compounds from the ones used in technological processes of mixtures was classified as the basic one. The annual emission for 2022 is 963,02 kg.

Nitrogen oxides, sulphur oxides and carbon monoxide are emitted mainly as a result of natural gas combustion processes.

Calculations were made on the basis of KOBIZE indicators, published in 2021.

Annual emission:

- nitrogen oxides – 657,4 kg/year
- sulphur oxides – 5,26kg/year
- carbon monoxide – 394,4 kg/year

GRI 3-3

GRI 303-1

Water in the company is mostly used for social aspects (baths, toilets).

Currently, thanks to modifications and restrictions introduced in previous years, VOSS Automotive Polska uses water in the production process only to a very small extent.

VOSS Automotive Polska has a contract with BHPE company, which identifies legal requirements and implements environmental responsibilities in the company. In order to define the scope of obligations and the manner of their implementation, an assessment of compliance with legal requirements is made. Thanks to such solutions in terms of legal requirements, new responsibilities are analysed and implemented, which enables proper management of the area.

The plant has a contract for water supply and sewage disposal of September 30, 2004 with Legnica Special Economic Zone. Social and industrial sewage are discharged from the plant's premises to the sewage system.

The plant has a water permit for special use of water, i.e., discharging industrial wastewater into the sewage system. Decision No. WR.ZUZ.1.4210.325.2020.EB of February 10, 2021. The decision specifies the conditions and parameters that the company is obliged to monitor by carrying out sewage tests.

After treatment in separators, rainwater and snowmelt are discharged into the drainage ditch. The plant has a regulated legal status in this respect, thanks to the water permit for special use of water, i.e., discharging rainwater and snowmelt into a ditch.

Separator inspection books are set up for the installed separators, in which entries from the reviews are made.



Water

GRI 3-3

GRI 303-2

Due to specific legal requirements and the permits held, the plant is obliged to implement and comply with the series of obligations. To fulfil them, conformity assessments are performed, in which the results of the tests and efficiency of treatment devices, records of water consumption and discharged wastewater are verified.

Wastewater test results. Test report No. 78/OŚ-Ś/2022 of October 25, 2022; obtained results:

- Total phosphorus – 6.62 mg/dm³;
- Petroleum hydrocarbons – 0.26 mg/dm³.

GRI 303-5

A systematic monitoring of utilities is carried out in the Maintenance Department, including consumption of water.

Water consumption

Total for 4 quarters:

17 355 m³



GRI 3-3

GRI 2-27

Compliance with environmental protection laws

VOSS Automotive Polska has implemented an environmental management system compliant with the ISO 14001:2015 standard, which is confirmed by the certificate, valid from 16/07/2021 to 15/07/2024. The certificate was issued by the TÜV NORD CERT GmbH, the certification body.

As part of the implemented system, the PS6 procedure applies: "Documented information on OHS EP IMS" which defines the method of overseeing legal requirements.

In addition, VOSS Automotive Polska has a contract with BHPE company, which identifies legal requirements and implements environmental responsibilities in the company. In order to define the scope of duties and the manner of their implementation, compliance assessment with legal requirements is performed. This assessment, in addition to the basis and legal requirements, includes the method of their implementation in VOSS Automotive Polska. Thanks to such solutions, new legal obligations are analysed and implemented, which enables proper management of the area and avoidance of potential penalties for non-compliance.

In the reporting period, no sanctions and financial penalties in the environmental area were imposed on the company.



Ethics

Principles and standards of conduct

Corruption, competition, discrimination, human rights, protection of privacy and data protection



GRI 3-3, GRI 2-25

GRI 205-3

The company's anti-corruption policy

In 2022, no event was found in the company that could imply the use of corrupt practices.

VOSS Automotive Polska offers its products and services in an honest manner. Employees, suppliers and third parties acting as representatives of VOSS Automotive Polska must not offer or grant any inappropriate benefits that could affect the objectivity of the person receiving them.

The circumstances in which benefits granted are considered inappropriate differ from country to country, in line with the applicable regulations.

According to the rules:

- gifts may only be given in accordance with the applicable law and social standards, never for the purpose of influencing someone else's decision
- Compliance Department should be consulted before providing benefits
- anti-corruption laws should be observed when hiring third parties.

The above principles are communicated in the Compliance brochure, the Compliance Manual, during trainings (including onboarding training), through E-Learning.



The company's anti-corruption policy

GRI 3-3, GRI 2-25

GRI 205-3

In terms of the prohibition of corruption, "benefit" is a general term and includes any offer or gift as well as promise of giving gifts or making an offer. A gift implies any free benefits that do not generate specific benefits for the recipient. Gifts can take the form of goods, services, credits, travel, accommodation, or use of the property. "Benefit" also includes meals, entertainment, invitations, cash, property benefits, etc. They can also be intangible benefits, such as promotion when changing job, information or data, for example, about clients or competitors.

The award of a benefit is "improper" when it is to influence a ministerial decision or to gain an unfair advantage. Any offers, promises, donations or gifts must comply with the applicable laws and must not be offered with dishonest intention. Such offers, promises, donations or gifts must not be given if they can be considered a bribe for an official or business partner in order to gain an advantage for VOSS Automotive Polska.

The Management Board of VOSS Automotive Polska is aware of the fact that the knowledge of detailed regulations in the field of counteracting corruption is extremely important in daily work. For this reason, VOSS Automotive Polska is preparing Guidelines on sponsorship and donations, as well as the Guidelines on counteracting corruption in business contacts and conduct in contacts with business partners that will contain information on these issues.



The company's anti-corruption policy

GRI 3-3, GRI 2-25

GRI 205-3

The prohibition to offer improper benefits applies to donations or promises to individuals/institutions, such as business partners as well as function holders and their consultants and representatives. It includes all enterprises, subcontractors, branches, plants, regardless of their legal form, as well as their employees, representatives, agents and entrepreneurs. It also includes all persons acting on behalf of the private sector entity. The term "function holder" includes representatives and employees of public authorities or other public institutions or agencies and legal entities, as well as officials and employees of state authorities and public international organizations. The term also includes candidates for political offices, official representatives of political parties as well as the parties themselves. External consultants and representatives are entities or persons cooperating on behalf of VOSS Automotive Polska with a person/institution from the private sector or a person holding a function, or acting on behalf of a person/institution from the private sector or holding functions in VOSS Automotive Polska.

Employees of the VOSS Group must comply with the applicable anti-corruption laws and the guidelines of the VOSS Group in all countries and jurisdictions of the Group's operations. Where benefits are required to be offered, they must be provided only to the extent that they remain courtesy, in accordance with social norms, and also be offered in a transparent manner. In such cases, however, the generally accepted limits should not be exceeded, therefore, the VOSS Group and its employees must not propose too costly or excessive gifts or offers, that could affect the integrity of a commercial, judicial or political decision.



The company's anti-corruption policy

GRI 3-3, GRI 2-25

GRI 205-3

VOSS Automotive Polska does not offer any improper benefits that could be considered an attempt to influence a given person's behaviour or decision. VOSS Automotive Polska employees should not accept such benefits from third parties either.

As a rule:

- gifts, entertainment and other benefits may only be accepted if they are appropriate
- gifts and invitations received by employees must be reported to the competent manager.

Employees may not use their position to demand or receive benefits. This does not apply to acceptance of occasional gifts of symbolic value or taking part in meals or accepting invitations, the value of which does not exceed locally accepted standards in this regard. Any gifts, meals or invitations of excessive value must not be accepted.

If an employee receives a gift from a business partner, they must report it to their superior.

Ordering products from business partners for personal use must also be consistent with anti-corruption laws. In this case, the superior should also be consulted. Orders for products/services from business partners must be submitted in a transparent manner and in accordance with standard market conditions. If, after approval by the superior, the service is provided and the contractor will not invoice it, this fact must also be reported to a competent VOSS employee.

Audits/inspections: all employees must report any violations promptly. Such notification may be forwarded anonymously, to a superior or to the Compliance unit.



GRI 3-3, GRI 2-25

GRI 206-1

The company's policy related to anti-competitive practices

In 2022, no event was found in the company that could indicate the use of anti-competitive, antitrust or monopoly practices.

The most important rule when dealing with business partners and third parties is transparent and morally ethical behaviour. Part of VOSS Automotive Polska's social responsibility and the obligation to comply with the law is acting in accordance with competition and antitrust law. VOSS Automotive Polska realises that the company and its employees benefit from a free and fair market, and assumes the responsibilities of being a member of this market. VOSS Automotive Polska operates in an honest, transparent manner, in accordance with free market rules. All employees must comply with local competition and antitrust laws, and transactions must be carried out in a transparent manner. Business partners and clients are treated as equal partners. It means, inter alia, that the VOSS Group does not use its position in the market to impose unfair terms on its partners business.

VOSS has established guidelines on acceptable and unacceptable actions to help employees apply the competition and antitrust law, and any doubts in this area can be discussed with the Compliance Manager, legal department of the VOSS group or a local law firm cooperating with the company.

The VOSS Automotive Polska Compliance Manual defines the basic violations of antitrust regulations, including, but not limited to, collusion, the unethical acquisition of advantageous information, and dissemination of false information along with examples of contracts and actions that may lead to such violations.



The company's policy related to anti-competitive practices

GRI 3-3

GRI 206-1

VOSS Automotive Polska does not cooperate with companies operating in the same industry, if this cooperation would be aimed at restricting the free market. In particular, the company's employees must not conclude contracts with competitors concerning limits of business relations with suppliers and other entities, size or area of sales, distribution channels, division of customers, markets, regions or production programmes, and submission of fictitious bids or make arrangements as to prices, production volumes, cessation of competition between the parties to the contract.

VOSS Automotive Polska does not obtain or use information on competitors from unethical sources, obtained with the use of unfair means or illegally. VOSS Automotive Polska does not trade counterfeit products either.

VOSS Automotive Polska does not consciously disseminate false information about the VOSS Group, the whole company, its products and services, or information about competitors and their products and services. Employees cannot use labels of other manufacturers for VOSS Automotive Polska products. In addition to labels, the prohibition includes trademarks, logos or markings. VOSS Automotive Polska also does not use misleading descriptions, aimed at making VOSS Automotive Polska products similar to products of other manufacturers.

VOSS Automotive Polska does not make false statements about the country of origin, quality, content or other characteristics of the products. When communicating with other market participants, e.g. potential clients, VOSS Automotive Polska always provides the correct technical data of the products.

Employees are prohibited to a similar extent from disseminating false information about other market participants, especially about competition. VOSS Automotive Polska employees do not take part in activities aimed at slander and violation of the reputation of another market participant, its activities or products/services.

The basic principles in this regard are defined in the Compliance Brochure, the Code of Ethics and the VOSS Group's Compliance Manual.

A more detailed e-learning training in English and German has been prepared for the Managing Staff.

Audits/inspections: All employees must report any violations promptly. Such notification may be forwarded anonymously, to a superior or to the Compliance unit.

GRI 3-3, GRI 2-25

GRI 406-1

The company's policy on discrimination

In 2022, no event that could constitute discrimination was found in the company.

Norms and standards:

We respect personal dignity, privacy and personal rights of each person. We work with people of various origins, from different cultures, of different religions, of different ages, with different disabilities, of different races, of different sexual orientation, worldview and gender. In accordance with our corporate rules and the laws of the country in which the VOSS Group companies operate, we do not tolerate discrimination against anyone on account of any of the aforementioned characteristics, harassment or offensive sexual behaviour or other personal attacks against another person. The actions of our employees and partners should be impartial, sincere and honest. These standards are applied at every stage of the decision-making chain, covering the process of applying for a job, hiring new employees, assigning duties, promotions, termination of an employment contract, as well as relations between employees. Standards and norms apply not only to VOSS Automotive Polska employees, but also to external partners, suppliers and clients.

Communication and Tools: Compliance Brochure, the Code of Ethics, Compliance Manual, Compliance Questionnaire, Workshops and training, reporting irregularities

Information on the principles applied by VOSS Automotive Polska in the scope of discrimination is available in the Code of Ethics, Compliance Manual and Compliance Brochure. Employees can also take part in trainings and workshops offered by VOSS. At least once a year, the Managing Staff fills in the Compliance Questionnaire, the results of which are reported to the Supervisory Board of VOSS Automotive GmbH. Our employees have access to various channels for reporting violations of regulations and internal guidelines (including in the scope of discrimination), also at different levels of the hierarchy. In addition to reporting to superiors in person, Compliance manager, HR department, the Management Board or legal department at VOSS group, every employee has the opportunity to anonymously report any irregularities via VOSS Automotive Poland's Compliance Boxes and the electronic Hinweisgebersystem (whistleblowing-software.com) available on the website. Compliance officers check for any signs of compliance violations. Compliance cases are resolved by a Compliance Jury, set up specifically at each location where VOSS Group operations are conducted.





GRI 2-24, GRI 2-25

Training on the human rights

To ensure the effectiveness of the VOSS Group Compliance Management System, all employees must know applicable legal requirements and internal compliance guidelines. Basic principles are discussed during onboarding of the employees. The VOSS Group training on compliance (including human rights) takes place in the form of online classes and training. Basic courses must be completed by every employee of the VOSS Group and they include online trainings entitled "Code of Conduct/Compliance Basics". The need for training is checked regularly.

In 2022, the company made efforts to adopt a formalized Human Rights Policy. The Policy was adopted in the first half of 2023. **The document was made available to all employees who were obliged to read it.**

GRI 3-3, GRI 2-25

GRI 418-1

The company's policy regarding clients' data and privacy

In 2022, there were no complaints regarding breach of privacy and loss of clients' data.

Due to the specificity of VOSS Automotive Polska's operations, the company does not deal with consumers or clients who are natural persons. The company's clients are large international companies from the automotive industry, which do not process personal data of natural persons on a daily basis. Nevertheless, the company takes the utmost care to secure all information, including business secrets or confidential commercial, technological or business information of clients against any leakage, theft or loss. Therefore, it obliges all its suppliers to maintain confidentiality of the information provided (each supplier is obliged to sign a confidentiality agreement) and acts in the same way with its employees (contracts signed with employees contain appropriate confidentiality clauses).

In addition, in the plant and in administrative premises, there is an appropriate security and access control system in place, ensuring safety of not only employees and data of VOSS Automotive Polska, but also of the stored data of the clients, and additionally the company applies the appropriate IT security measures preventing unauthorised access to information stored in the electronic form.



The company's suppliers who influence the process or, due to the nature of the cooperation, will have access to Voss' technology or machinery, sign a "Confidentiality Agreement."

100%
of suppliers signed an NDA in 2022.

Governance

Approach to economic issues

Value generated and distributed, tax strategy, tax procedures, relevant financial data

GRI 3-3
GRI 201-1

Total annual revenue in 2022

(economic value generated):

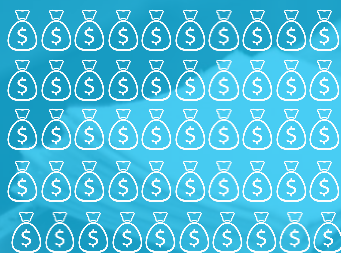
The sales revenue indicator was based on a representation of sales in the company's core business - the production of cables - as well as the resale of components, which, however, accounts for a small share of the total. The value itself determines the scope of the business and market share.

Over the years, one can see a consistent increase in the revenue generated by the company - revenue increased by 17.8% over last year and by as much as 89.5% over the revenue achieved in 2014. This also involved the expansion of infrastructure, an increase in employment levels and the development of other indicators.

Economic performance

PLN 503 499 279,25, including:

net revenue from sales and equivalent:



other operating revenues:



financial revenues:



Information on revenues can be found in the company's Annual Financial Statement for the period from January 1, 2022 to December 31, 2022, which can be downloaded free of charge on the Ministry of Justice's Financial Portal.

The sales volume shows the size of the company.

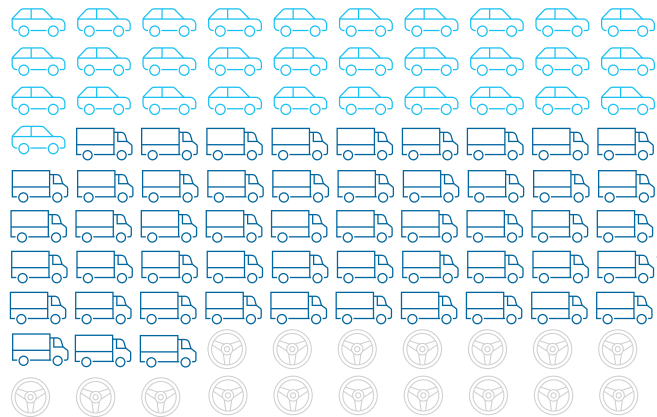
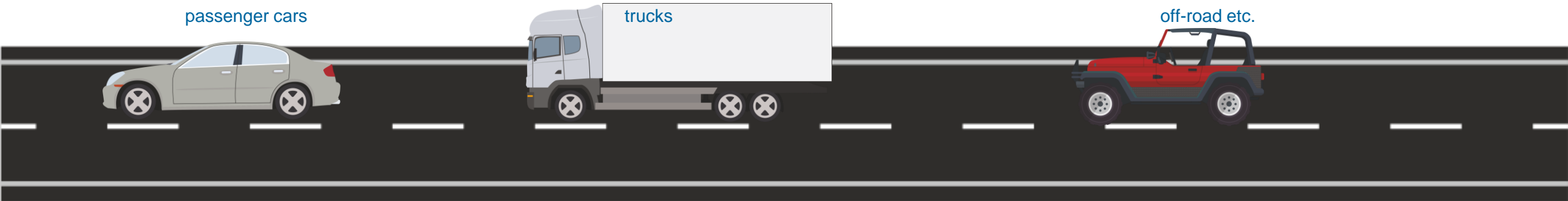
In addition, analysing the historical data, the company's development over the years can be observed. The increase in revenues along with constantly generated profits gives the potential for further development.

GRI 3-3

GRI 201-1

Annual revenue by industry

This indicator is a derivative of the total revenue ratio, but it provides additional information on the industry sectors to which the company delivers its products. In the case of VOSS Automotive Polska, the main division concerns the type of a vehicle:



The company owes the highest increase in the past ten years to the involvement in **passenger cars sector**, which is currently

33%

(in 2014, it was 5.4%) in the revenue basket.

The largest share of revenues has been generated invariably, for many years, by the sale of parts for **trucks**. The level of sales in recent years is similar to the current one, the share in the sales basket decreased from 89% (2014) to

48.5%

(2022) in favour of passenger cars and other groups. A visible increase can also be seen in supplies to agricultural machinery and construction machinery industries.

This indicator shows the dependence of the company's condition on the shaping of the market situation (demand/supply) in a given industry. Its analysis conducted over the years indicates in which industry the company is developing most dynamically, i.e., in the sector of passenger cars.

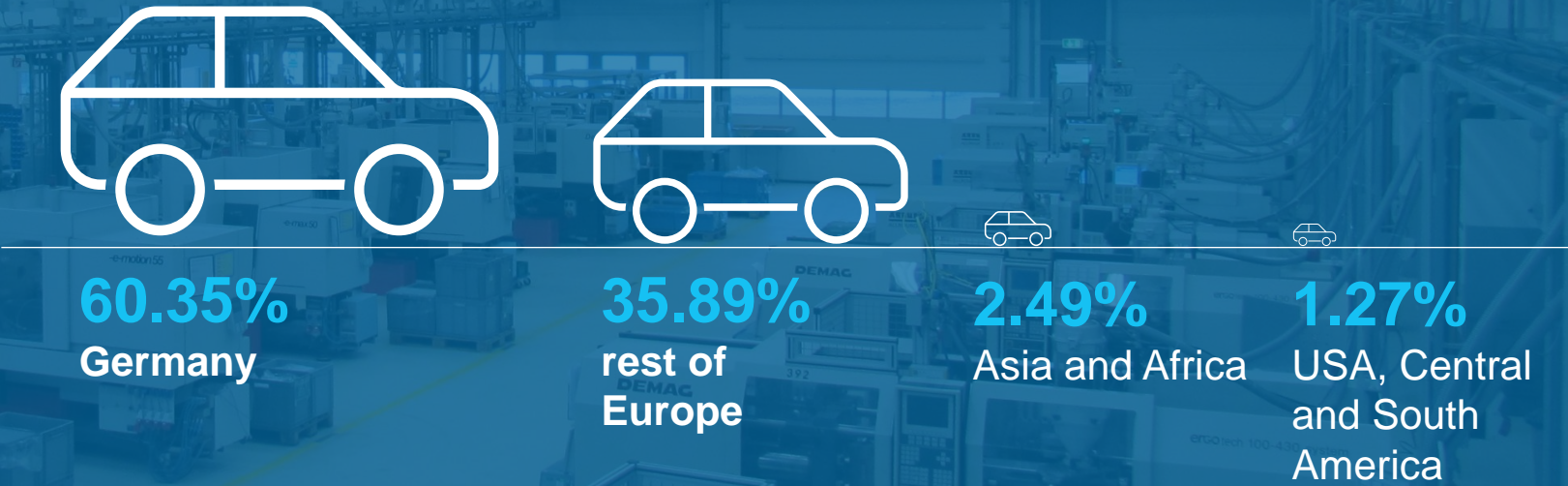
In addition, a dynamically developing global industry is usually characterised by high potential and higher likelihood of development in this area for the company itself.

GRI 3-3
GRI 201-1

Annual revenue by country

This indicator is a derivative of the total turnover ratio. Analysing it, we can see that the basic markets for the company's products are located in Europe. Our products are also sold to North and South America as well as Asia to a lesser extent. The VOSS Group is therefore part of the ongoing globalisation.

It provides additional information on the scope of international activities. The possibility of opening a new distribution channel or the development of the existing channel is also associated with the potential of development of the company itself.



When analysing the company's historical results, it can be noticed that it constantly brings a satisfactory level of profit while increasing its income. If the company generates profit over the years, it usually has development potential. In turn, losses incurred usually imply problems within the company. In recent years, a constant level of generated profits has been visible, suitable for the company with a profile of production activities.

GRI 3-3

GRI 201-1

Information on the economic value distributed by the company in 2022, i.e., financial and operating expenses including:

- depreciation and amortisation
- consumption of materials and energy
- external services
- taxes and fees
- wages and salaries
- social insurance and other benefits including pensions
- other costs by type
- value of goods and materials sold
- other operating expenses

can be found in the company's Annual Financial Statement for the period from January 1, 2022 to December 31, 2022, which can be downloaded free of charge on the Ministry of Justice's Financial Portal.

Direct economic value generated and distributed is a measure of the wealth we create through our operations and the subsequent allocation of our revenues by stakeholder group.

Retained economic value is calculated by deducting "direct economic value generated" from "economic value distributed".

GRI 3-3

GRI 207-1

Approach to taxes

According to the applicable regulations, the tax strategy has been developed and announced for 2021. It is available on the company's website: <https://www.voss.pl/o-nas>.

In 2022, the manner of conduct in the area of tax was consistent with the one specified in the tax strategy for 2021. As at the date of publication of this report, the company has not published a separate strategy for 2022 yet.

Approach to tax issues

Carrying out its business activities, the company is subject to tax legislation and incurs the tax risk, which is an inseparable element of the economic reality. It may also result from the very fact of operating in a specific industry. To eliminate this risk, the company has developed appropriate processes and procedures for managing the fulfilment of tax duties, ensuring their proper implementation.

Tax settlements are made in accordance with the applicable tax regulations and the balance sheet law. The amounts of tax obligations are calculated with due diligence based on the possessed knowledge, applicable regulations and in accordance with the real course of economic events and paid within the time limits specified by the law. In addition, the company verifies contractors on an ongoing basis in the scope of VAT settlements, and also has a special tax verification procedure of suppliers, including the stage of establishing cooperation and the stage of economic cooperation, as well as archiving of related documentation.

GRI 3-3

GRI 207-1

Implemented tax law procedures

VOSS Automotive Polska has implemented procedures for the management of the tax calculation process and the submission of reports, information and tax returns required by the law.

The rules of conduct related to tax settlements made by the company are regularly reviewed and are adapted to changes in the environment and within the organization, as well as to new risks identified and emerging exceptional situations within the company. The tax strategy developed and implemented by the company is subject to approval by the Management Board. The company also has adequate resources to control and manage the tax function, including the assurance of credible reporting both outside and inside the organization.

The company has developed the following procedures for managing the fulfilment of obligations resulting from the tax law and ensuring their proper implementation:

- a) the procedure to be followed in order to correctly apply the split payment mechanism in sales transactions,
- b) due diligence procedure in the scope of real estate tax,
- c) the internal procedure in the scope of counteracting money laundering and financing of terrorism,
- d) the procedure to be followed in case of making payments to foreign entities,
- e) due diligence procedure in transactions with suppliers,
- f) the procedure for maintaining due diligence in the scope of CIT,
- g) due diligence procedure in the scope of tax on means of transport,
- h) the procedure for maintaining due diligence in the scope of VAT,
- i) the internal procedure for maintaining due diligence in the settlement of PIT, social insurance (ZUS) payments, National Disabled Persons Rehabilitation Fund (PFRON) payments.

Compliance with the above-mentioned procedures is audited as part of regular internal audits, which include:

- a) the assessment of compliance of activities with the principles stipulated for in the procedure,
- b) the assessment of compliance of archiving activities.

The audit is carried out by an employee of the Compliance Department. The audit report is approved by the Management Board of the company.

The above procedures are carried out by the company in the scope of tax obligations, and are also part of

the IATF Management System

The procedures are updated in the event changes in the regulations.

GRI 3-3

GRI 207-1

The management of tax issues

The Management Board together with directors of VOSS Automotive ensures effective and adequate control of the organization in terms of the fulfilment of tax obligations imposed on the company by the law, in particular:

- it exercises due diligence to ensure the correctness of the company's tax settlements;
- it demonstrates a proactive attitude in terms of indicating values and building the organisational culture, including transparency of tax settlements;
- it puts emphasis on the verification of its contractors and business partners, in particular in terms of the place of their registered office and the place of conducted business activity;
- it invests in expanding the knowledge of the employees in the scope of the tax law;
- it makes decisions in order to reduce tax risk by minimising threats from the external and internal environment.

GRI 207-2

The company applies internal procedures to individual taxes, which constitute the basis for tax calculation, internal control and audit procedure.

GRI 207-3

In its approach to taxes, the company follows appropriate prudence principles and contacts qualified external tax advisors in every significant and questionable issue. If necessary, the company submits a request to National Tax Administration for issuing an individual tax ruling, in accordance with the applicable regulations. Moreover, according to the applicable regulations, the company prepares transfer pricing tax documentation and reports the transactions that meet the requirements of tax schemes.

Tax issues are not discussed more broadly with the stakeholders, the company does not make any public comments in this regard either, nor does it conduct any lobbying activities or is a member of any organisation that aims to do so.

The company has no formal procedure to deal with tax offices in tax matters. In the event of receiving a decision or a summons in tax matters, the company prepares a response and sends it in paper or electronic form to the relevant office, seeking advice from tax advisers if necessary.

GRI 207-4

Separate annual financial statements

are prepared and published by the company pursuant to the Polish Accounting Act and in accordance with the requirements of the law in force in Poland.

Significant financial reporting data for period from January 1, 2022 to December 31, 2022:

Name of the entity covered by the report: VOSS Automotive Polska sp. z o.o.

Primary activities of the organization: manufacture of other parts and accessories for motor vehicles, except for motorcycles (PKD code 29, 32, Z)

Number of employees as on December 31 2022: 1 162 people;

Information on:

- Sales revenues, including:
 - Revenues from third-party sales
 - Revenues from intra-group transactions with other tax jurisdictions
- Profit/loss before tax
- Tangible asset
- Corporate income tax paid on a cash basis (actual payments in 2021)
- Corporate income tax accrued on profit/loss

can be found in the company's Annual Financial Statement for the period from January 1, 2022 to December 31, 2022, which can be downloaded free of charge on the Ministry of Justice's Financial Portal.

The reason for the difference between the corporate income tax calculated on profit/loss and the tax payable if the statutory tax rate is applied to profit/loss before tax is the privilege of the company to benefit from the tax exemption based on the SEZ activity permits received. All revenues generated based on the activities listed in the zone permits received by the company are subject to corporate income tax exemption.

GRI 3-3
GRI 201-4

Financial assistance received from government

The company operates in the special economic zone. The aid received due to the zone exemption in 2022 amounted to

PLN 7,688,069



From the beginning of its operations in Poland, the company has been constantly developing and implementing new investment projects. Every investment involves creation of new jobs, plant expansion and the purchase of new machinery and equipment. The available public aid programmes are monitored on a continuous basis, thanks to which it is possible to implement projects in Poland.

The main source of financing from the public funds is the **regional investment aid** for an economic venture, carried out in the special economic zone, as part of 5 permits obtained for business activity in the area of Legnica Special Economic Zone. The company received aid on this account to create a new plant and increase production capacity in the subsequent years as well as diversify production by implementing new products.



At the same time, along with the new production, innovative as well as research and development activities are developed, mainly in the field of production processes, construction, prototypes and IT solutions for internal purposes and for the companies from the VOSS group.

The aid was diversified in each individual programmes. In each case calculation of aid was based on the amount of investment outlays incurred by the company for the implementation of individual projects. Without this help, the projects could not be implemented in the intended scope - it would be necessary to consider increasing production in selected areas or for selected clients. This would result in reduced investments related to the reconstruction of the plant and less employment. The impact of the projects would be limited due to the reduced purchase of components, sales of products, exports and cooperation with many entities that participate in its implementation.

Before the initial decision of VOSS Group on the location of each investment project in Poland,

several potential locations were considered, including the existing VOSS plants in Europe and Asia and new properties. The cost of investment and running business in a given country were the key element of this analysis. The main argument for the implementation of new investments in Nowa Wieś Legnicka were the synergy effect between the existing plant and the new project and the possibility of reimbursement of part of the investment costs in the form of income tax exemptions.

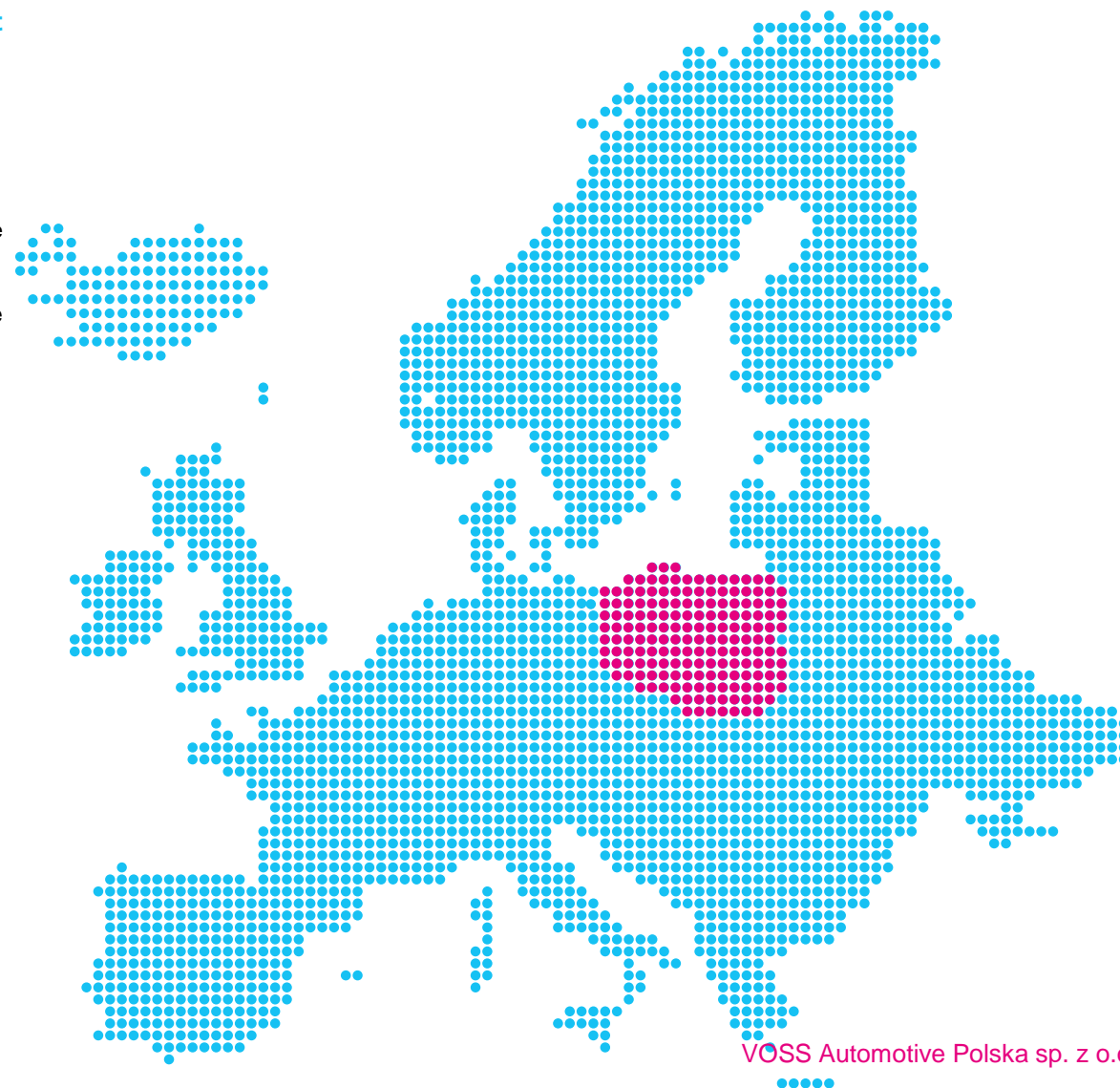
During the implementation of the investment project, entitled "Implementation of an innovative technology for the production of new heated SCR inlet pipes", the company received a subsidy of 5.4 million PLN from the Innovative Economy Operational Programme 2007-2013, Priority Axis 4 - Investments in innovative ventures, Measure 4.4. New investments of high innovative potential. Therefore, this new innovative project could be implemented in Poland and the company became a competence centre in this area for others Companies from the VOSS group.

In addition to investment support, the company uses the available public aid programmes for hiring and training employees, while the value of aid in this area is much lower and supports current activities.

In order to reduce costs the company is also constantly looking for potential additional sources of financing. For instance, in 2020 it obtained financing (de minimis) of approx. PLN 50,000 on account of the increase in prices of electricity for the entrepreneur, being the final recipient in accordance with the Act of December 28, 2018 amending the Excise Duty Act and certain other acts (Journal of Laws of 2018, item 2538, as amended), as well as assistance from the Guaranteed Employee Benefits Plan (FGŚP) obtained in 2021 under the so-called anti-crisis shields related to the COVID-19 pandemic in the amount of PLN 451,719.01.

In order to cope with the dynamics of industry development and increasing competition, the Company is constantly developing and seeking innovative solutions in products and production and business processes. Research and development work is carried out and, as far as possible, is implemented in the Company's current operations. Since activities in this area require a great deal of time and effort on the part of the Company's employees, and often require costly external consultations and capital expenditures, the Company constantly monitors opportunities to apply for funding from relevant R&D support programmes.

The State Treasury does not hold any shares in the company.



GRI 3-3
GRI 204-1

Local suppliers

The share of expenses broken down by categories of suppliers was as follows:



Main commodities/raw materials ordered by the company are: plastic resins (granules), plastic pipes, plastic fittings as well as brass and steel pipes. The Company has a total of approximately 156 direct suppliers.

The purchase procedure at VOSS Automotive Polska is closely related to the purchase policy of the entire VOSS group. Within the group, VOSS Automotive Polska promotes the use of local suppliers, but also has to take into account the management structure within the entire VOSS group.

The company will try to develop a network of local suppliers in the near future. In view of the scale of the company's operations and the capital structure in which it operates, local suppliers include not only suppliers from Poland, but also suppliers from all over CEE area (Central and Eastern Europe).

An important issue in the context of the selection of suppliers refers also to the specificity of the automotive industry. Sometimes it happens that the given components must be purchased from a specific manufacturer (e.g. due to requirements set by the company's client or due to a monopoly in the production of a given product). Therefore, in some cases it is not possible to use the services of local contractors.

GRI 308-1

Verification of suppliers in terms of environmental criteria

All suppliers are assessed in terms of the environmental criteria. According to the internal "Supplier Assessment Procedure", one of the assessment criteria is to have the ISO14001 environmental standard implemented.

In addition, since November 2021, suppliers (mainly suppliers of services) are assessed in terms of environmental events (e.g. leaks, emissions, etc.) caused during works on the premises of VOSS Automotive Polska.

GRI 414-1

Verification of suppliers in terms of social and labour criteria

Suppliers are verified against social and labour criteria. According to the internal "New supplier introduction procedure", one of the requirements is that the supplier signs the "Code of Ethics for the Supplier", which contains the requirements of VOSS Automotive Polska regarding social and labour aspects, including corruption and bribery, and respect for basic employee rights, prohibition of juvenile labour, occupational health, safety, etc.

100% of suppliers signed the Code in 2022. Suppliers who do not sign the Code cannot be suppliers of VOSS Automotive Polska.

Suppliers

GRI 3-3

According to the internal "New supplier introduction procedure"

one of the requirements is that the supplier signs the "Code of Ethics for the Supplier", which contains the requirements of VOSS Automotive Polska regarding environmental aspects, including minimisation of environmental pollution and improvement of environmental protection as well as development of an environmental management system.

100% of the suppliers, who supplied components and raw materials to VOSS Automotive Polska in 2022 were verified/assessed for environmental purposes. If a given supplier does not meet the environmental conditions, the company can still continue cooperation. The above parameter is not critical and does not eliminate the supplier from cooperation (unlike, for instance, the level of complaints or timely deliveries). Currently, the company does not have any guidelines or strategies in this regard.

About the report

The process of preparing
the second non-financial
report



Basic data – materiality analysis, stakeholders

We have prepared this sustainability report in accordance with the principles of the international reporting standard GRI 2021. This is the second sustainability report of VOSS Automotive Polska sp. z o.o. and covers the calendar year 2022. Any reference to results, activities or information from another period is directly indicated in the report.

We have prepared this report based on the company's 2021 materiality study. Detailed results of this study can be found in the 2021 Sustainability Report of VOSS Automotive Polska sp. z o.o., which is available and can be downloaded at this [link](#).

In connection with the new requirements for documenting and describing materiality analysis, in preparation for 2022 reporting, the company conducted an additional exercise to fit the conclusions and analysis developed in 2021 into the framework defined in GRI 3-1. To this end, the company prepared and completed a detailed **matrix for assessing the materiality of the impacts** identified in 2021.

In the matrix, the company assessed the impacts in detail in terms of their **severity**, with the following factors considered for negative impacts: scale, scope, irreversible nature of the impact and, in the case of potential impacts, the likelihood of occurrence, and for positive impacts: scale and scope of the impact and, in the case of potential impacts, the likelihood of occurrence.

The completed matrix reflected the findings made during the 2021 materiality analysis - the company identified no new impacts in any of the three ESG scopes.

As part of such additional activities, in July 2023, the company also conducted refresher training for members of the working team involved in preparing the 2022 report, including members of the Management Board, on the new requirements of the GRI 2021 standards, the new materiality analysis requirements and the new EU regulations on sustainability reporting in order to prepare the organization for compliant reporting for 2022 and beyond, including in the context of the new EU regulations.



Stakeholders




2-29

The company has identified the following stakeholders:

List of key stakeholders:

-  Clients
-  Suppliers / contractors
-  Employees
-  Local community
-  NGOs / trade unions
-  Owners / VOSS group

Non-key stakeholders:

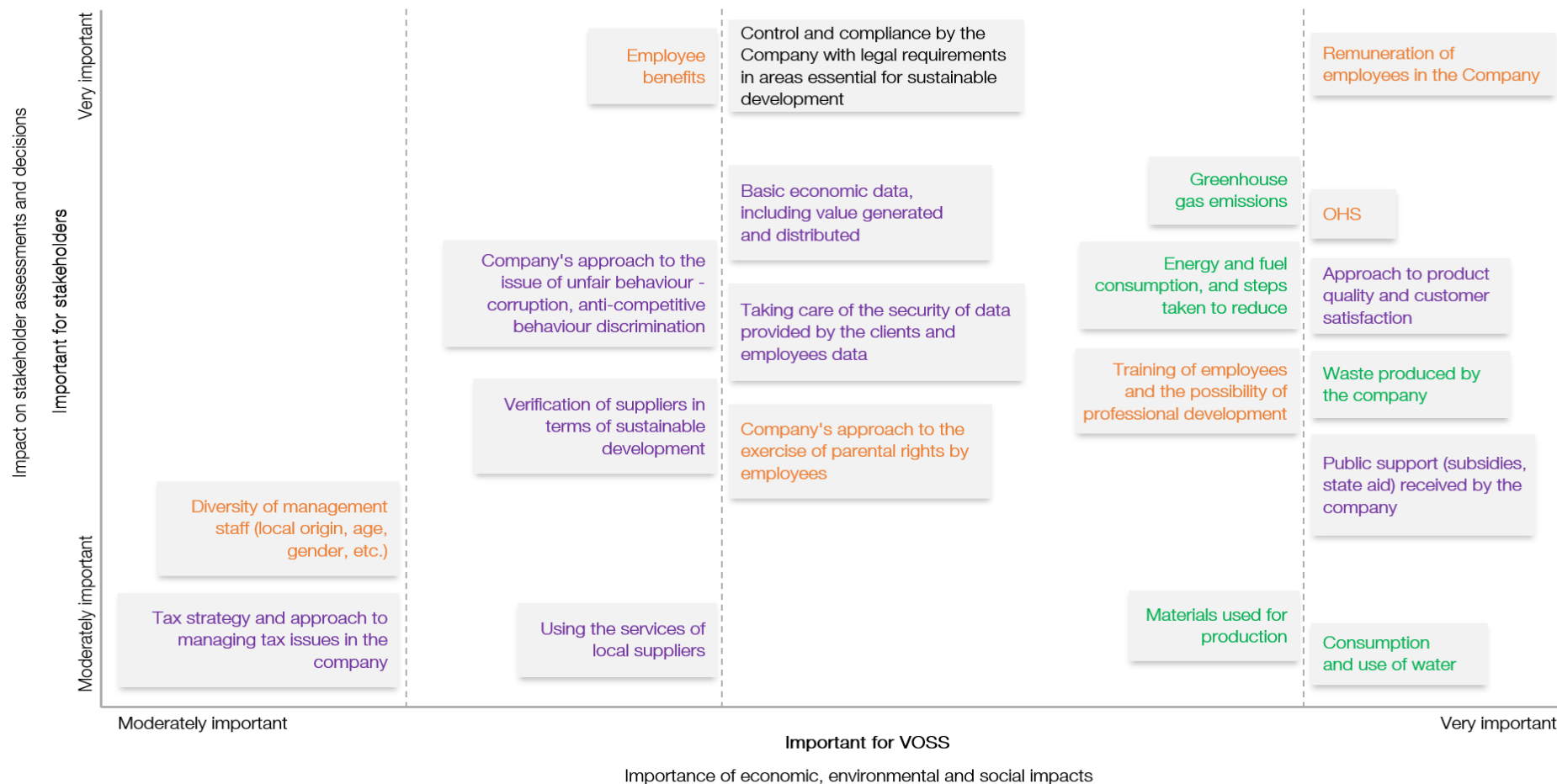
-  Media
-  Industry associations and organisations
-  Site managers and facility owners (e.g. SEZ).

2-29

The identification of stakeholders consisted in the so-called “brainstorming”.

The appointed non-financial reporting working team at VOSS Automotive Polska, consisting of representatives of individual departments of the company, e.g. the HR department, finance department, quality management department, occupational health and safety and environmental protection department, compliance department, identified significant stakeholders of the company, taking take into account such factors as the relationship and dependence of the company with individual groups, the influence exerted by the company, the size of a given group and the frequency of its contacts with the company. An important aspect taken into account when identifying stakeholders included directly expressed expectations of individual groups in terms of providing information from the non-financial area.

List of topics covered by the Report together with results of materiality study conducted by the company is illustrated below:



GRI 2-2

The company has no subsidiaries, so the report only includes data on the company and does not cover other entities.

GRI 2-3

This report was prepared by VOSS Automotive Polska sp. z o.o. in accordance with the GRI 2021 Standards. The reporting period covered is the calendar year 2022 and is in line with the financial reporting period.

The company publishes reports on an annual basis.

The date of publication of this report 24.01.2024.

If you have any questions about the report and its contents, please contact Mr Dariusz Jurkiewicz: dariusz.jurkiewicz@voss.net

GRI 2-4

This Report is the second non-financial report published by VOSS Automotive Polska. The reported base period and the length of the reporting period are analogous to the 2021 report. The nature of the Company's business has not changed. The Company was not subject to a merger, divestiture or acquisition. If the measurement methodology or definitions used have changed compared to the 2021 report, this has been explicitly indicated in the report.

GRI 2-5

The report was not audited. The data presented in the report were prepared by management and reviewed by the Management Board.

Supplement

GRI 2-7

Employment by type of contract

	Disclosure: GRI 2-7-b			
Status as on	Indefinite period		Definite period/probationary period/replacement	
	W	M	W	M
31.12.2022	562	436	99	65

Employment by employees' origin

	Disclosure: GRI 2-7-b			
Status as on	Indefinite period		Definite period/probationary period/replacement	
	VAP Region*	Other	region VAP*	other
31.12.2022	946	52	159	5

*VAP Region means people living in the city of Legnica and in nearby towns within a radius of 30 km from Legnica

Employment by working time

	Disclosure: GRI 2-7-b			
Status as on	Full time		Part-time	
	W	M	W	M
31.12.2022	660	499	1	2

Average annual employment by gender, employing entity and area of employment

	Employment by VAP		Employment by temporary employment agency	
	W	M	W	M
2022	635,91	495,91	70,08	44,83
Adm.	61,26	69,5	0	0
Prod.	570,16	403,91	70,08	44,83

	Total average	
2022	1 131,83	114,91
Adm.	130,75	0
Prod.	974,08	114,91

GRI 401-3

Year	Number of people who were eligible for parental leave		Number of people who took parental leave		Number of people who <u>should return</u> from parental leave		Number of people who <u>actually returned</u> from parental leave		Number of people after parental leave who were still in employment after 12 months		% return to work rate		% Retention rate	
	W	M	W	M	W	M	W	M	W	M	W	M	W	M
2020	70	31	70	31	70	31	61	30			87%	97%		
2021	58	29	58	29	58	29	51	29	53	24	88%	100%	87%	80%
2022	40	23	40	23	40	23	32	23	46	26	80%	100%	90%	90%

GRI Index



GRI Standard	Disclosure	Reporting rate / comments	Page no.
UNIVERSAL (2021)			
Organization profile and reporting practice			
2-1	Organization details	Full	8-10
2-2	Entities included in the organization's sustainability reporting	Full	99
2-3	Reporting period, frequency and contact point	Full	99
2-4	Restatements of information	Full	99
2-5	External assurance	Full	99
Activities and people employed			
2-6	Operations, value chain and other business relationships	Full	11,12,14, 28-33
2-7	Employees	Full	13,101
2-8	Workers who are not employees	Full	13
Governance			
2-9	Governance structure and composition	Full	16 - 18
2-10	Nomination and selection of the highest governance body	Full	18
2-11	Chair of the highest governance body	Full	18
2-12	Role of the highest governance body in overseeing the management of impacts	Full	6
2-13	Delegation of responsibility for managing impacts	Full	6, 16
2-14	Role of the highest governance body in sustainability reporting	Full	6
2-15	Conflicts of interest	Full	17
2-16	Communication of critical concerns	Full	24
2-17	Collective knowledge of the highest governance body	Full	6
2-18	Evaluation of the performance of the highest governance body	Full	18
2-19	Remuneration policies	ommision (confidentiality constrains – business secret)	
2-20	Process to determine remuneration	Full	36
2-21	Annual total compensation ratio	ommision (confidentiality constrains – business secret)	
Reporting practice			
2-22	Statement on sustainable development strategy	Full	3-5
2-23	Policy commitments	Full	5,19-23

2-24	Embedding policy commitments	Full	19,20, 80
2-25	Processes to remediate negative impacts	Full	24,25, 49, 53, 73-81
2-26	Mechanisms for seeking advice and raising concerns	Full	24,25
2-27	Compliance with laws and regulations	Full	26, 71
2-28	Membership associations	Full	15
Involvement of stakeholders			
2-29	Approach to stakeholder engagement	Full	25, 97
2-30	Collective bargaining agreements	Full	14
Material topics			
3-1	Process to determine material topics	96-98	
3-2	List of material topics	96-98	
3-3	Management of material topics	is described by each material disclosure	
ECONOMIC			
201-1	Direct economic value generated (revenue) and distributed (operating costs, salaries, payments to investors and the state, social investment)	Full	83-86
201-4	Financial assistance received from the government	Full	91, 92
202-1	Ratio of standard entry level wage by gender to local minimum wage	Full	36
202-2	Proportion of senior management hired from the local community	Full	37
204-1	Proportion on spending on local suppliers	Full	93
205-3	Confirmed cases of corruption and actions taken	Full	73-76
206-1	Legal actions on anti-competitive behaviour, antitrust and monopolistic practices	Full	77,78
207-1	Approach to taxes	Full	87-89
207-2	Tax governance, control and risk management	Full	89
207-3	Stakeholder engagement and management of concerns related to tax	Full	89
207-4	Country-by-country reporting	Full	90

ENVIRONMENTAL			
301-1	Materials used by weight or volume	Partial	60
302-1	Consumption of energy within the organisation	Full	64-66
302-3	Energy intensity	Full	66
302-4	Reduction of energy consumption	Full	64,67
303-1	Impacts on water as a shared resource	Full	69
303-2	Management of impacts connected with water discharge	Full	70
303-5	Water consumption	Full	70
305-1	Direct greenhouse gas emissions (Scope 1)	Full	64,68
305-2	Indirect greenhouse gas emissions from energy (Scope 2)	Full	68
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX) and other significant air emissions	Full	68
306-1	Production of waste and significant impact connected with waste	Full	61
306-2	Management of significant waste-related impacts	Full	62
306-3	Generated waste	Full	63
308-1	New suppliers that were screened using environmental criteria	Full	94
SOCIAL AND LABOUR			
401-2	Benefits for full-time employees which are not provided for employees under employment contracts for definite period or part-time employees	Full	38,39
401-3	Parental leave	Full	40, 102
403-1	Occupational health and safety management system	Full	47, 48
403-2	Identification of hazards, assessment of risk and evaluation of incidents	Full	49-51
403-3	Occupational health services	Full	52
403-4	Participation of the employees, occupational health and safety consultations and communication	Full	53,54
403-5	Training for the employees in the scope of occupational health and safety	Full	55
403-6	Promotion of employees' health	Full	56

403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Full	49-51
403-8	Employees covered by the occupational health and safety management system	Full	55
403-9	Accidents at work and work-related injuries	Full	56
403-10	Work-related ill health	Full	57
404-1	The average number of training hours per year per employee	Full	43-45
404-2	Programs for upgrading employee skills and transition assistance programs	Full	46
404-3	Percentage of employees receiving regular performance and career development reviews	Full	46
405-1	Diversity of governing bodies and employees	Full	41,42
406-1	Incidents of discrimination and corrective measures taken	Full	79
414-1	New suppliers who have been verified in terms of social and labour criteria	Full	94
418-1	Legitimate complaints about breach of clients' privacy and loss of clients' data	Full	81



Disclaimer

The report relates to the operations of VOSS Automotive Polska sp. z o.o. in Poland and does not include the results of VOSS group companies. All data relates to VOSS Automotive Polska sp. z o.o.'s production facility in Nowa Wieś Legnicka, as the only relevant place of business.

VOSS Automotive Polska sp. z o.o. made every effort in collecting and describing data for the 2022 sustainability report. The report is the company's second non-financial report. The data and descriptions contained in the report cannot constitute the basis for any claims.

The Polish version of the sustainability report is binding.

VOSS Automotive Polska Sp. z o.o.

Nowa Wieś Legnicka 101
59-241 Legnickie Pole
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REGON: 932994424