

AB GROUP'S CLIMATE AND ENVIRONMENTAL POLICY

AB Group's Climate and Environmental Policy
adopted by Management Board Resolution No. 12/2025
dated September 22, 2025.

The resolution, signed by the full Management Board,
became effective on the date of adoption.

I. Introduction (Preamble)

The Group emphasizes conducting its business in the most environmentally friendly and sustainable manner possible, taking into account the interests of AB Group's shareholders, and undertaking actions aimed at minimizing the negative impact of this activity on the climate and the natural environment.

In the preparation of this Policy, the results of the double materiality assessment were taken into account, including the opinions of interested parties: employees, suppliers, dealers, investors and financial institutions.

The assumptions and objectives of this Policy are in line with the objectives of the EMAS Declaration, the objectives of ISO 14001 certification and the United Nations Sustainable Development Goals in the following areas: (7) Clean and accessible energy, (12) Responsible consumption and production, (13) Climate action.

The content of the Policy is publicly available on the Group's website. Information related to the implementation of this Policy, including environmental objectives and activities, will be disclosed, to the extent defined by the Group, as part of sustainability reporting.

II. Policy scope

This Policy applies to AB S.A. and its subsidiaries (hereinafter referred to as the "Group", "AB Group"), including the activities in the Group's offices, warehouses and other activities.

III. Climate change

AB Group, in a responsible way implementing the principles of sustainable development, has located its key areas of climate impact, which it has defined by its carbon footprint. The Group identified greenhouse gas emissions occurring in the Group's own operations and in the value chain.

IV. Environmental issues

The Group's activities have an impact on the environment, which can result from own operations as well as from actions across the value chain. AB Group strives to minimize negative impact on the environment by taking measures within own operations and the value chain. The key areas of AB Group's impact on the climate and environment as well as environmental-related risks, are presented below.

Resource use and the circular economy

The Group influences resource use and the circular economy through its procurement of goods and services that are the subject of distribution activities. There is no significant direct impact on resource use in the circular economy. The Group does not conduct any production activities. To a limited extent, it conducts activities related to the assembly of computers from ready-made components and servicing of devices. Therefore, the environmental impact occurs mainly through:

- 1) placing products and packaging on the market – the value chain in which the Group participates has an impact on the environment through the resources and raw materials consumed,
- 2) waste management area, including end-of-life electrical and electronic devices, batteries, consumables, product packaging waste and transport packaging, in which the above-mentioned devices were delivered to customers or users.

The Group also identifies risks and opportunities related to the extension of product life cycles, as well as those related to the sale of maintenance services, spare parts and refurbished products.

V. Goals and methods of their implementation

In order to manage the Group's material impacts, risks, dependencies and opportunities, it has adopted the following objectives and methods to achieve them.

Climate change and reduction of the Group's carbon footprint

The Group strives to make its business more environmentally friendly in a transparent and responsible manner. Therefore, one of the Group's ambitions is to continuously reduce its negative impact on the climate, mainly by reducing greenhouse gas emissions, which will be achieved through:

- 1. Annual monitoring of greenhouse gas emissions** by calculating the organization's carbon footprint (Scope 1, Scope 2 and Scope 3), in accordance with the GHG Protocol.
- 2. Minimizing Scope 1 greenhouse gas emissions generated by own processes** by reducing the combustion of fuels for heating and transport:
 - 1) using energy-efficient gas furnaces in own facilities,
 - 2) using facility automation to reduce the demand for natural gas for heating purposes, in particular heating planning with the use of weather information and adaptation to the hours of use of rooms,
 - 3) car policy requiring employees to economically operate company cars with regard to fuel consumption,
 - 4) not using high-emission fossil solid fuels, in particular hard coal to generate heat,
 - 5) optimizing business trips and using online meetings.
- 3. Minimizing greenhouse gas emissions under Scope 2: reducing electricity consumption in own operations**, in particular by:
 - 1) installing renewable energy sources (RES) in own locations, including the use of energy generated by photovoltaic panels,
 - 2) using energy-efficient equipment, including warehouse automation, office equipment and lighting,

- 3) using software to control warehouse automation and switch it off during downtime, planning the operation of air conditioning and lighting based on weather information, adapting to room occupancy hours.

4. Minimizing greenhouse gas emissions under Scope 3 of the carbon footprint in transport processes: reducing greenhouse gas emissions related to packaging and transport of goods, in particular through:

- 1) defining indicators and metrics of the carbon footprint resulting from the use of transport packaging,
- 2) defining indicators and metrics of the carbon footprint resulting from the logistics service of transport of goods,
- 3) undertaking consultations with suppliers of packaging and logistic services in order to determine the emission value and the pathways for reducing the emissions of packaging and services.

5. Education and raising climate awareness among the Group's employees and value chain participants: educational activities among the Group's employees and business partners, informing about the impact of human activity on the climate and the benefits of energy saving, and encouraging conscious choices that help reduce the carbon footprint.

Environment (resource use and circular economy)

6. Minimizing waste generated in own processes and in the supply chain by reducing packaging weight, using recycled materials, sorting secondary raw materials, conducting consultations and implementing waste reduction principles among suppliers and business partners, including:

- 1) applying the waste management hierarchy,
- 2) optimizing the weight of transport packaging,
- 3) using modern transport packaging designs,
- 4) selecting packaging made from recycled materials,

5) reducing unnecessary space in transport packaging,

6) reusing refurbished or used pallet packaging.

7. Increasing recycling through responsible waste management in own operations:

1) prompt transferring for recycling of waste electrical and electronic equipment (WEEE), battery and packaging waste,

2) increasing waste sorting into separate fractions.

8. Expanding environmental product information, promoting products and services that implement the principles of sustainable development, i.e. IT products and solutions with a lower impact on the environment, such as energy-saving devices, with a long service life, certified in the field of sustainability parameters, implemented through:

1) implementing information tools on the Group's B2B portals to facilitate finding and selecting devices with lower environmental impact,

2) providing training for dealers on product certification and eco-labels, environmental product information, environmentally friendly use of devices, including training organized by the AB Competence Center,

3) implementing tools to inform stakeholders about ESG parameters related to the services provided and products supplied by the Group.

9. Education and awareness-building among the Group's employees: educational activities for employees, informing about the benefits of pro-environmental activities, including in the field of circular economy, and encouraging conscious choices, in particular through:

1) employee pro-environmental volunteering initiatives,

2) education through employee newsletters.

10. Optimizing water use for sanitary purposes and reducing wastewater generation:

1) minimizing unnecessary water flow and leakages through the use of self-closing valves.

- 11. Striving to increase the share of environmentally sustainable activities** (including those meeting the criteria of the EU Taxonomy), both in terms of turnover and capital expenditures. This applies, among other things, to the development of the Group's activities in the area of circular economy (i.e. objective 4 according to the EU Taxonomy).
- 12. Compliance with regulations and standards:** ensure full compliance with applicable environmental laws, regulations and standards by continuously monitoring legal changes and adapting our activities to the latest requirements. Changes in environmental and sustainability-related regulations and standards are monitored by the Legal Department, the superiors of operational departments and the Sustainability Manager.

The Group engages in dialogue and cooperation with stakeholders, including customers (dealers), suppliers, investors, business partners, financial and governmental institutions, non-governmental organizations, and the local community, to jointly act for the climate, environmental protection, and sustainable development.

VI. Responsibility for achieving goals

- 1. Management Board** of AB is responsible for approving policies and procedures related to climate and environment, supervising their implementation and providing the resources necessary for their implementation.
- 2. Sustainability Manager** is responsible for:
 - 1) coordinating and monitoring of the implementation of the objectives described in Section V, as well as initiating and implementing the activities described therein,
 - 2) semi-annual reporting on implementation of the above-mentioned objectives to the Group's Management Board,
 - 3) providing the Controlling Department with data on the achievement of the objectives described in Section V, necessary for non-financial reporting,
 - 4) identifying areas for improvement regarding the Group's impact on the climate and the environment,

- 5) promoting sustainability initiatives across the Group,
- 6) recommending updates to the content of the Policy, as well as undertaking additional pro-environmental initiatives.

- 3. Operational supervisors:** are responsible for implementing practical actions to achieve set environmental goals within their areas of responsibility, such as resource management, process optimization, and waste minimization.
- 4. Employees:** every employee of the Group is obliged to comply with policies and internal procedures, and to apply the principles of sustainable use of resources communicated within these policies. The Group's employees also have the opportunity to submit proposals to improve efficiency in the environmental area.
- 5. Suppliers and business partners:** Cooperation with suppliers and business partners plays a key role in achieving climate and environmental goals by promoting sustainability practices in the value chain and supporting activities aimed at reducing negative environmental impacts.

The implementation of this Policy assumes its continuous improvement, which consists of: monitoring of climate and environmental activities, analysis of results, taking actions aimed at updating the content of the Policy and achieving increasingly ambitious goals.

VII. Indicators, metrics and data points used to monitor Policy implementation

The Group intends to calculate and monitor the following sustainability indicators and metrics to verify the implementation of this Policy:

- 1.** Greenhouse gas emissions of the organization calculated in accordance with the GHG Protocol guidelines:
 - 1) Scope 1: direct emissions resulting from the organization's internal processes, such as fuel combustion within own fleet and heating of own facilities,

- 2) Scope 2: indirect emissions caused by energy (electricity) consumed by the Group, purchased or sourced externally,
- 3) Scope 3: indirect emissions occurring in Group's upstream and downstream value chain, with reference to categories considered material based on the conducted double materiality assessment.

The carbon footprint of the organization within each scope will be expressed in MgCO₂-eq/year (tons of carbon dioxide equivalent per year).

- 2. Total consumption of energy from fossil sources per year – expressed in MWh.
- 3. Total consumption of self-generated energy from renewable sources per year – expressed in MWh.
- 4. Total consumption of purchased electricity, generated from renewable sources per year – expressed in MWh.
- 5. Total electricity consumption in own operations per year – expressed in MWh.
- 6. Share of generated and purchased renewable energy in the total value of energy consumed within own operations.
- 7. Total weight of products and technical and biological materials used in the reporting period – expressed in Mg/year.
- 8. Weight of electrical and electronic equipment placed on the market – expressed in Mg/year.
- 9. Weight of waste from electrical and electronic equipment and batteries collected from the market under an agreement with a recovery organization and directly by the Group – expressed in Mg/year.
- 10. Weight of packaging placed on the market – expressed in Mg/year.
- 11. Weight of packaging collected from the market under an agreement with a recovery organization – expressed in Mg/year.
- 12. Weight of mixed packaging waste generated in own processes.
- 13. Weight of packaging waste for reuse, sorted as part of its own operational activities (cardboard, plastics, wood) and the total amount and percentage of packaging waste not sent for recycling.

14. Weight, both in absolute and percentage terms, of reused or recycled secondary materials used to provide services (applicable to packaging of products) or alternatively indicators of the recyclable content of products and packaging.

The Group intends to calculate and monitor the above ratios and measures on a nominal basis, and where it is important for information, also in relation to the turnover generated.

On the basis of the above indicators and measures, the Group will set current goals for the optimization of its impact on the climate and the environment.

VIII. Final provisions

1. The policy has been approved and adopted by the Management Board of AB. The implementation of the Policy within the individual companies belonging to the Group is the responsibility of the management boards of those companies.
2. The Climate and Environmental Policy will be regularly updated in response to current challenges and needs, in order to ensure continuous improvement.
3. As part of the Policy implementation, the Group may adopt additional documents specifying individual thematic areas.
4. Questions from stakeholders regarding the provisions adopted in the Policy and its implementation, as well as suggestions related to the application of the Policy are accepted via e-mail **esg@ab.pl**.

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AB S.A. is registered in Poland in the National Court Register maintained by the District Court for Wrocław-Fabryczna (6th Commercial Division) under KRS No. 0000053834.

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