







# ESG Strategy of Reo.pl Sp. z o.o.

for 2025-2027





## Introduction



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The ESG Strategy is our response to climate, social, and regulatory challenges, as well as the specific needs arising from Reo.pl's business activities. Based on data analysis and dialogue, it sets the direction for responsible and long-term actions.

We aim to be a transparent partner, build trust, and support the development of the renewable energy market through engagement in key environmental, social, and governance areas.

We invite you to read on!

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## From the Management Board

Dear Sir or Madam,

as a trading company providing our business partners exclusively with green energy, and thus actively supporting the implementation of sustainable development, we cannot imagine any part of our operations being inconsistent with this principle. Therefore, Reo.pl's offering is fully aligned with our values, principles, and ambitions, which we uphold both professionally and personally. Developing our own ESG Strategy – one that stems from our identity and establishes sustainable development directions – was a natural step.

We believe that every business action, as well as every decision made by an individual, is meaningful and delivers real results only when it stems from clearly defined objectives that pursue specific ambitions based on universal values. Only then can we speak of true responsibility, transparency, and long-term success.

As a company, we act consciously in the environmental, social, and governance areas, in accordance with international standards and the United Nations Sustainable Development Goals (SDGs). As a responsible company, we complement our own offerings with collaboration with external partners to provide our clients with the broadest possible support in implementing ESG strategies within their organizations.

The ESG Strategy we are presenting to you today reflects our vision of the role we play and aim to play in the energy transition unfolding before our eyes. It is also an opportunity for us to demonstrate a comprehensive approach to creating value for our stakeholders, the Reo.pl team, and the entire renewable energy market.

Yours sincerely,

The Management Board of Reo.pl Sp. z o.o.



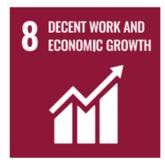


## Sustainable Development Goals

All <u>17 United Nations Sustainable Development Goals</u> are important to us and provide a relevant context for global challenges. However, in our ESG strategy, given the nature of the company's activities, we focus on seven of them – those that best reflect Reo.pl's business profile and that we can support to the greatest extent and most effectively, thereby addressing our key areas of impact.

#### Goals Supported by Reo.pl's Strategy















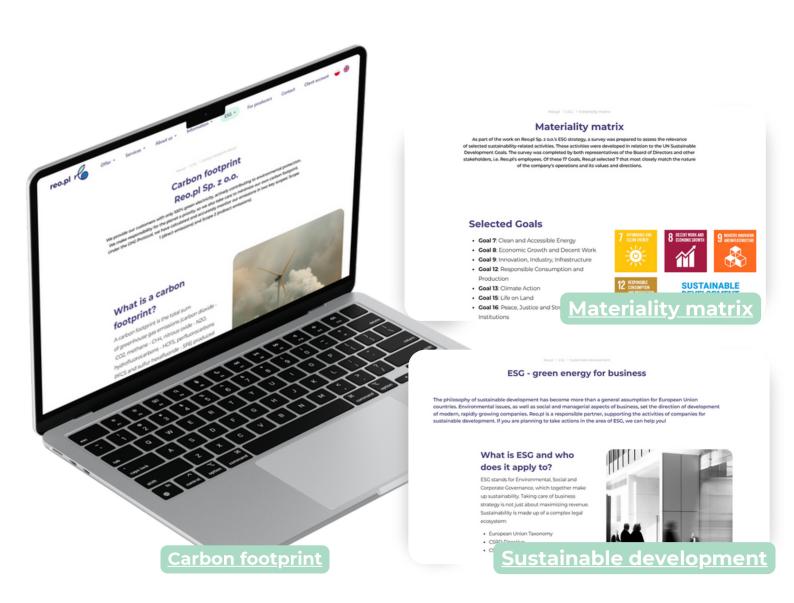




## **Actions and KPIs**

The goals identified as most material have enabled us to select the key areas of action on which we intend to focus in implementing the strategy.

Additionally, we have defined indicators that allow us to monitor progress and the effectiveness of the actions undertaken.





## **Environment**













#### **Priority Environmental Actions:**

- increasing the volume of renewable energy in our offerings;
- ensuring end customers have access to green energy through direct connections with producers, enabled by innovative business models;
- educating clients about the benefits of switching to renewable energy;
- developing flexible offers tailored to individual customer needs to promote the choice of renewable energy sources;
- developing tools for balancing consumption and production of green energy;
- investing in modern technologies for monitoring and managing energy trading.

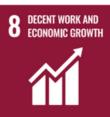
#### KPI:

- increase the volume of green energy sold to end customers by 100 GWh per year during 2026–2027;
- increase the volume of energy sourced from renewable sources **by 50 GWh per year** during 2026–2027;
- reduce CO<sub>2</sub> emissions by at least 50% compared to the 2023 baseline during 2026–2027..



### **Social**









#### **Priority Social Actions:**

- expanding the customer base, with a particular focus on SMEs, supporting their transition to green energy;
- educating clients through participation in conferences, publications, and website content;
- offering renewable energy at prices competitive with traditional energy sources;
- promoting conscious and economically efficient electricity consumption;
- developing innovative business models and encouraging changes in energy consumption behavior;
- ensuring employees have equal employment opportunities, fair remuneration, and working conditions;
- complying with international labor standards, including gender equality and non-discrimination.

#### KPI:

- ensure a high level of customer satisfaction maintain a customer retention rate above 90%;
- ensure equality, respect, and non-discrimination in the workplace by fostering an appropriate organizational culture supported by internal regulations (Code of Conduct and Ethics, Personal Data Protection Policy, Whistleblower Protection Policy, Anti-Mobbing Procedure).;
- **No reported cases** of breaches of equal treatment or non-discrimination principles.



#### **Governance**







#### **Priority Governance Actions:**

- ensuring transparency and clarity in processes and decision-making;
- ensuring equal opportunities and diversity in personnel decisions.

#### KPI:

- regularly publishing and communicating key information related to the Company's operations;
- no breaches of corporate ethics principles (Anti-Corruption Policy, Instructions on the Protection of Confidential Information), particularly regarding policies and personnel decisions.



## **Timeline**

implementation of ESG Strategy Milestones at Reo.pl



- Calculation of the Carbon Footprint for 2024 -Scope 1 and 2
- Development of the ESG Strategy for 2025-2027



- Calculation of the Carbon Footprint for 2025 -Scope 1 and 2
- Preparation and Publication of the Voluntary ESG Report for 2025



- Calculation of the Carbon Footprint for 2026 -Scope 1, 2 and 3
- Preparation and Publication of the Voluntary ESG Report for 2026
- Summary of ESG Strategy Implementation 2025-2027
- Update of the Strategy for 2028-2030



## Thank you for your attention!

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