OEX CURSOR
SALES & MARKETING SERVICES

OEX CURSOR

ESG Strategy 2023-2030

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Introduction

Letter from CEO

As the CEO of OEX Cursor, I am proud to present our 2023-2030 ESG Strategy, which reflects our commitment to responsible business practices and sustainable development. At OEX Cursor, we recognize that in today's business environment, success is not solely measured by financial performance but also by the impact we have on the environment, society, and the governance structures that ensure our integrity.

Over the years, we have strived to integrate sustainability into every facet of our operations, and this strategy is a testament to our dedication. By focusing on Environmental, Social, and Governance (ESG) principles, we aim to align our business goals with the broader societal needs. From reducing our carbon footprint and optimizing energy consumption to fostering a diverse and inclusive workplace, our ESG efforts are designed to create long-term value for our stakeholders.

This strategy is the result of extensive collaboration between our teams and external partners. It emphasizes key areas such as improving energy efficiency, promoting employee development, and ensuring the highest standards of governance. Our commitment to transparency, compliance with international sustainability frameworks, and continuous environmental and social impact improvement will guide us as we move forward.

As a leader in the outsourcing industry, we understand the importance of adapting to the evolving expectations of our clients and partners. This includes adopting sustainable business practices and encouraging our suppliers and clients to embrace similar values. Together, we can make a significant difference in the world around us.

I am excited about the journey ahead as we continue to grow responsibly and contribute to a more sustainable future. I encourage you to explore our ESG strategy in detail and join us to build a better tomorrow.

Przemysław Bogdański, CEO OEX Cursor

Letter from CFO

As CFO of OEX Cursor, I am pleased to present our ESG strategy, which integrates sustainability into our financial and operational goals. We recognize that environmental, social, and governance (ESG) principles not only align with our ethical responsibilities but also drive long-term value.

Our ESG strategy focuses on reducing our environmental footprint through investments in energy-efficient technologies, which also enhance operational efficiency. Social responsibility is central to our approach, promoting diversity, equality, and community engagement. Strong corporate governance and transparency remain essential to maintaining trust and accountability.

This strategy will position OEX Cursor for sustainable growth, ensuring that we deliver value for our stakeholders. We are committed to achieving these goals with transparency and accountability.

From a governance perspective, we uphold the highest standards of corporate governance, transparency, and ethical conduct. We believe that strong governance structures are essential for building trust with our investors, clients, and employees. We are committed to continuously improving our corporate policies, ensuring robust risk management, and adhering to industry best practices.

As we implement our ESG strategy, I am confident that it will position OEX Cursor for long-term sustainable growth, strengthen our competitive advantage, and create lasting value for all our stakeholders. We are excited about the journey ahead and are committed to achieving our ambitious goals with transparency and accountability.

Marta Towpik, CFO OEX Cursor

Introduction

OEX Cursor S.A., a leader in the outsourcing industry, has been providing comprehensive sales support services to companies across Poland for over 20 years. Our core services include sales support, outsourcing of sales representatives, retail audits, merchandising, and POSM management. With extensive experience, field teams, and cutting-edge technology, we ensure that all sales support processes are handled seamlessly, regardless of their scale or timeline.

We leverage key market trends such as the migration of commerce to online platforms, the rising importance of omnichannel and customer experience, and the increasing reliance on outsourcing and end-to-end services in sales processes. Our continuous improvement efforts, coupled with technological innovation, enable us to deliver increasingly higher levels of service.

At the heart of our business are our people. With a workforce of over 9,000 field employees, we operate across the country, providing fast and efficient solutions, no matter the complexity of the task. As we develop and enhance our services, we remain committed to sustainability, aligning our environmental, social, and governance (ESG) efforts with our business goals and stakeholder expectations.

Our ESG strategy reflects our commitment to responsible business practices that not only drive financial performance but also create a positive impact on the environment, society, and our corporate governance. We recognize that sustainable growth requires a balance between economic, environmental, and social considerations, and we are dedicated to integrating ESG principles into every aspect of our operations.

20 years of experience in sales support

25 000
PSD in cyclical service

50
companies in the permanent service

500 000
500 hours of sales consultant work per year

3 mln
3 million samples released per year

10 mln
10 million per year is our level of outreach to consumers

9 000
number of employees employed per year

Company Profile

Scope of Activities

OEX Cursor S.A. operates in the field of providing sales support services to entities in the FMCG, pharmaceutical, financial, and electronics manufacturing industries, among others. The company's services focus on trade support and field marketing, aiming to enhance the sales of its clients' products and services and foster distribution growth. Additionally, the services encompass experience marketing and promotional activities designed to build and increase consumer loyalty toward promoted brands. OEX Cursor's clients include producers and distributors of FMCG products, mainly in the food industry, electronics manufacturers, and financial institutions.

The services are primarily delivered through an outsourcing model, which involves fully or partially taking over sales support processes from clients. Service delivery is carried out using human resources as well as work tools such as a vehicle fleet and IT systems. Collaboration may involve managing a team or overseeing the entire sales and marketing processes of the client.

Trade Support

- **Sales Representative Outsourcing.** This service provides field teams of sales representatives equipped with all necessary work tools and ensures proper supervision of their activities. Depending on the project, the team's tasks may include acquiring new customers or serving existing clients (sales points). The service is offered to the entire market, including modern, traditional, and specialized retail.
- **Merchandising.** This involves managing product displays in both modern and traditional retail chains by either stationary or mobile teams (equipped with transportation). The service is supported by IT tools.
- **Audits of Displays and Product Availability**. As a complement to the merchandising offer, these audits evaluate communication standards with consumers and the availability of products. The data collection process is supported by IT tools, ensuring the quality and reliability of the information. The service also includes analysis and presentation of the data collected.

Field Marketing

- **Experience Marketing.** These activities are individually tailored to specific products or services, aiming to engage consumers and build brand awareness through interaction with the product. Projects for clients include dedicated events, educational-sales campaigns, sampling, and tastings, along with providing personnel, equipment, and logistics for marketing materials, as well as loyalty program management.
- **Product Promotion.** This service focuses on direct consumer interaction, influencing purchasing decisions made at the point of sale. Projects often involve providing manufacturers with teams known as "customer advisors," who stimulate sales in modern or traditional retail environments by offering additional product information, providing trial opportunities, or fulfilling individual consumer orders. These efforts are further enhanced by organizing consumer programs, such as lotteries or contests.
- **Consumer Program Management**. OEX Cursor S.A. offers comprehensive management of consumer programs, from concept and strategy development to ongoing execution. These programs include various contests, loyalty programs, and lotteries aimed at strengthening customer loyalty to the brand. Successful organization of such campaigns requires knowledge of legal regulations (such as GDPR), the implementation of financial settlement systems, and effective communication between vendors and customers. These elements are critical to the success of contests, loyalty programs, or lotteries designed to promote a brand or strengthen customer loyalty.

Our Recent Achievements

Best Quality Employer 2024

OEX Cursor S.A. has been honored with the Best Quality Employer 2024 award for outstanding achievements in human capital management, creating exceptional working conditions, and supporting the professional development of employees.

The recognition also highlights the company's transparency, innovative approach, and attentiveness to the needs of its team. A well-thought-out and responsible personnel policy is an integral part of OEX Cursor S.A.'s strategy. Receiving the Best Quality Employer 2024 award confirms that we are fostering a friendly and growth-oriented work environment.

Friendly Workplace

OEX Cursor has received the Friendly Workplace® certification and award. As the first outsourcing company in the SALES & MARKETING sector to be recognized, the company was commended for its employee-friendly organizational culture and strong relationships with its workforce.

The Friendly Workplace is a prestigious certification awarded to companies that prioritize their employees, fostering a supportive and growth-oriented work environment. This recognition is given to businesses that ensure a balance between personal and professional life, promote partnership-based relationships with employees, and enable the development of both professional skills and personal passions.

Polish National Sales Awards (PNSA)

OEX Cursor is the first outsourcing company in the 15-year history of the Polish National Sales Awards (PNSA) to have its managers recognized for implementing the highest standards in customer service and sales ethics. Three OEX Cursor managers were acknowledged by industry experts.

The Polish National Sales Awards (PNSA) is the first and only initiative in Poland dedicated to integrating the community of salespeople and sales managers, while promoting and implementing modern standards of professional sales and customer service based on best practices.

Companies Vision

At OEX Cursor, our mission is clear: **We actively contribute to the growth of our clients' businesses by creating innovative solutions and delivering valuable experiences to consumers**.

We are committed to pushing the boundaries of what's possible in sales support and customer service, constantly striving to develop and implement **out-of-the-box solutions** that enhance the consumer journey.

Our **vision** drives us to be **pioneers in delivering the most effective sales support solutions**. We aim to lead the industry by constantly innovating and providing solutions that meet the evolving needs of our clients and their customers.

At the core of everything we do are our **values**:

- **People** – Our employees are our greatest asset.
- **Respect** – We foster a culture of mutual respect within the company and with our partners.
- **Collaboration** – We believe in teamwork and strong partnerships to achieve common goals.
- **Client focus** – The success of our clients is our priority.
- **Efficiency** – We are committed to delivering effective and measurable results.

In addition to these values, **sustainability and responsibility** are at the heart of our business strategy. Through our **ESG (Environmental, Social, and Governance) initiatives**, we are working to create a **positive impact on the environment, enhance social well-being, and uphold the highest standards of governance**. We believe that responsible business practices go hand in hand with innovation, and we are continuously investing in sustainable solutions that benefit both our clients and the communities in which we operate.

Together, these values and our ESG commitment form the foundation of how we operate and what we strive to achieve at OEX Cursor.

Corporate Responsibility Governance

EX Cursor S.A. is part of the OEX S.A. Capital Group, which consists of the following companies:

- **OEX S.A., based in Warsaw**
- **Tell Sp. z o.o., based in Poznań**
- **Euro-Phone Sp. z o.o., based in Piaseczno**
- **PTI Sp. z o.o., based in Poznań**
- **OEX Cursor S.A., based in Warsaw**
- **Mer Service Sp. z o.o., based in Warsaw**
- **Pro People Sp. z o.o., based in Warsaw**
- **Fulfilio Sp. z o.o. (formerly OEX E-Business Sp. z o.o.), based in Warsaw**
- **Voice Contact Center Sp. z o.o., based in Warsaw**
- **OEX24 Sp. z o.o., based in Warsaw**
- **iPOS S.A., based in Warsaw**
- **Open Loyalty Sp. z o.o., based in Wrocław.**

In the organizational structure of OEX Cursor, there is an effective system for overseeing and managing sustainability, covering key areas of the company's operations. The Supervisory Board approves the company's development directions and strategy, while the Management Board oversees the implementation of the business strategy, focusing, among other things, on sustainability.

The Chief Financial Officer (CFO) is responsible for planning the financing of projects related to ESG (Environmental, Social, Governance) and sustainability, as well as reporting on CSR aspects. The CFO is also responsible for analyzing and planning ESG risk management and implementing the sustainability strategy.

The Director of Procurement and Fleet is responsible for setting and achieving ESG-related goals and responsible purchasing. They are also responsible for collecting data on emissions and other ESG-related indicators.

The Marketing Manager makes decisions regarding the initiation of ESG activities after approval by the Management Board. They are also responsible for gathering information from other departments, processing it, and inputting data into the company's non-financial reports.

OEX Cursor S.A., as a member of the OEX Capital Group, has been involved in the Group's sustainability reporting since 2017. Currently, both the Group and OEX Cursor S.A. are preparing for their first report under the Corporate Sustainability Reporting Directive (CSRD). This involves conducting a double materiality analysis, mapping risks, opportunities, and impacts, and identifying key sustainability goals aligned with environmental, social, and governance (ESG) factors. The process also includes evaluating the company's value chain, assessing climate-related risks, and ensuring compliance with new EU reporting standards on sustainability disclosures.The OEX Group's sustainability report will be published in early 2025, covering the 2024 financial year.

Stakeholder Relations

The foundation of our relationships with stakeholders is dialogue conducted in various forms, the results of which we incorporate into our business decisions. We regularly inform stakeholders about the company's goals and decisions we make, and we collect their feedback. This process helps us better understand their needs and adapt our strategies and actions to meet their expectations and work together toward their fulfillment.

In our communication with stakeholders, we apply four key principles in accordance with the AA1000 series guidelines:

- inclusion of stakeholders in the company's activities,
- materiality – identifying issues important to the company and affecting its stakeholders,
- responsiveness to issues raised by stakeholders,
- the impact of the company on its surroundings and the influence of the environment on the company's operations.

To this end, we implement diverse forms of communication and engagement. We focus on a range of important issues, such as the perception of OEX Cursor as a company, the company's future, its impact on society, the environment, its employees, as well as business practices and actions toward sustainable development. Key stakeholders and their significance for the implementation of the ESG strategy.

	CLIENTS	EMPLOYEES	BUSINESS ENVIRONMENT	SOCIAL ENVIRONMENT	INVESTOR ENVIRONMENT
STAKEHOLDERS GROUPS	• International corporations • SMEs (Small and Medium Enterprises)	• Headquarters employees • Field employees	• Suppliers • Financial institutions and banks • Regulatory bodies • Industry organisations	• Social organisations • NGOs • Universities cooperating with OEX Cursor • Industry organisations	• Investors • Supervisory Board of the OEX Group S.A. • Warsaw Stock Exchange
COMMUNICATION CHANNELS	• Website • Social media channels • Media	• Website • Social media channels • Newsletter • Displays, information boards at the headquarters • Corporate events • Trainings • Surveys • Microsoft Teams • Sharepoint	• Electronic mailbox • Corporate website • Social media channel (LinkedIn) • CX OEX Summit Conference • Satisfaction surveys	• Social media • Media • Cooperations with partners • Cooperations with foundations • Website	• Annual financial reports • Non-financial reports

Environment

Introduction

As a leader in the outsourcing industry, OEX Cursor S.A. recognizes the growing importance of environmental responsibility in today's business landscape. Our commitment to sustainability is a core part of our overall strategy, aligned with the principles of environmental stewardship and resource efficiency.

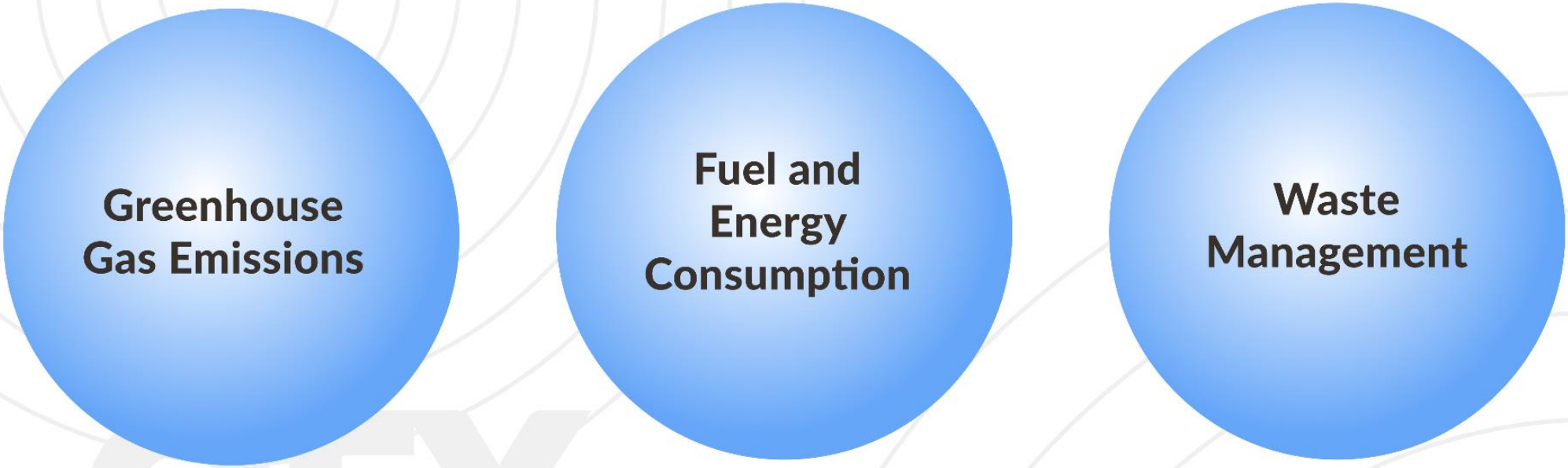
OEX Cursor's environmental strategy focuses on reducing greenhouse gas emissions, optimizing energy consumption, and minimizing waste across all operations. By leveraging innovative technologies, including digitization and automation, we actively work to decrease the use of natural resources and reduce carbon emissions. In line with international standards and regulatory frameworks, including the Corporate Sustainability Reporting Directive (CSRD), we are committed to continuous improvement in areas such as energy efficiency, sustainable supply chain management, and promoting environmental awareness among employees and stakeholders.

Our approach is built on clear, measurable goals, including reducing operational emissions, increasing the use of renewable energy, and implementing eco-friendly practices throughout our supply chain. These efforts not only support the well-being of the environment but also enhance our operational resilience and drive long-term business value for OEX Cursor and its partners.

Key areas of focus include:

- **Greenhouse Gas Emissions**
- **Fuel and Energy Consumption**
- **Waste Management**

KEY AREAS OF FOCUS - ENVIRONMENT



Environmental Efforts

Our current environmental efforts

Fleet Management

Vehicles are equipped with Fleet Handbook systems and video recorders. We are implementing telematics and monitoring systems to manage excessive operational costs caused by inefficient and non-ecological driving. Responsible travel planning is promoted by utilizing remote solutions, reducing the need for travel to meetings and trainings by replacing them with video conferences and e-learning.

Energy and Fuel Consumption

We focus on optimizing energy and fuel use through our fleet management practices. Initiatives include the adoption of hybrid and electric vehicles, educational programs on vehicle usage and fuel optimization, and route optimization for company cars using the Navifleet app.

Safety and Education

We focus on improving safety and increasing driver awareness.

Compliance with Emission Standards

Our fleet adheres to the latest emission standards, with new vehicles meeting the EURO6 norms set by European Directives.

Sustainable Practices

We actively support environmental initiatives such as employee volunteering for "Earth Day" by installing nesting boxes in a Warsaw forest. These boxes, funded by OEX Cursor, were installed by our employees.

Electronic Waste Disposal

We ensure controlled disposal of electronic waste.

Our current environmental efforts

Paperless Operations

We are committed to reducing paper use through digital solutions, including the use of the EmlOEX app for online management and signing of employment contracts, and the Autnenti app for electronic document circulation and digital signatures.

Clothing Recycling

We actively promote the recycling of clothing materials within our operations. This includes initiatives to repurpose and recycle uniforms and other textiles, reducing waste and supporting a circular economy. By doing so, we aim to minimize the environmental impact associated with textile disposal.

Sustainable Water Solutions

To reduce plastic waste, we have implemented sustainable water solutions by using non-plastic water dispensers across our facilities. This initiative aligns with our broader sustainability goals, helping to lower our reliance on single-use plastics and promoting more eco-friendly alternatives.

Eco-Friendly Packaging

We are committed to using environmentally responsible single-use packaging in our daily operations. Our packaging materials are sourced from sustainable suppliers, ensuring they have minimal environmental impact. This approach helps reduce our carbon footprint and supports the use of biodegradable or recyclable materials throughout our supply chain.

These initiatives reflect our ongoing commitment to environmental sustainability and responsible business practices.

Environmental Risk Management

This table provides an overview of the key environmental risks faced by OEX Cursor, along with the corresponding mitigation plans and potential financial impacts. It highlights various aspects of environmental management, from resource availability and regulatory compliance to waste management and sustainability in the supply chain. By addressing these risks proactively, OEX Cursor aims to minimize adverse effects on its operations and maintain a commitment to environmental responsibility.

Name	Description	Risk	Financial Impact	Mitigation Plan
Resource Availability	The increasing consumption of fossil fuels poses a risk of resource depletion.	Limited availability of mineral resources and rising prices.	Potential need to raise service prices due to increased transport costs. Diversifying fuel sources may mitigate this risk and maintain competitiveness.	OEX Group monitors critical resource prices, increases use of eco-friendly fuels, and offers electric or hybrid vehicles to clients. However, not all clients may adopt these solutions.

Name	Description	Risk	Financial Impact	Mitigation Plan
New Environmental Regulations	Rising expectations for environmental and social reporting could require advanced monitoring and reporting systems.	Non-compliance could result in fines and negatively impact company reputation and contract acquisition.	Potential loss of contracts and financial penalties.	OEX Group monitors environmental regulations and ensures compliance. Failure to meet requirements could lead to loss of contracts with ESG-focused partners.
Carbon Emission Costs	The EU-ETS mandates the inclusion of CO2 emission costs, increasing costs for high-emission energy production.	Rising costs associated with CO2 emissions.	Increased costs related to CO2 emissions could impact profitability.	OEX Group invests in eco-friendly transport and implements emission-reducing solutions. Additionally, the company optimizes logistics processes to reduce carbon footprint.
Waste Management	Promotional events often generate significant waste, including single-use materials.	Limited availability of waste disposal services may lead to non-compliance and fines.	Financial penalties for incorrect waste disposal.	OEX Cursor is expanding market inquiries and signing agreements with multiple waste disposal entities to ensure compliance and timely disposal.

Name	Description	Risk	Financial Impact	Mitigation Plan
Single-Use Packaging	New directives, such as the SUP Directive, impact single-use packaging standards.	Risk of non-compliance due to unclear regulations.	Financial penalties for non-compliance.	OEX Cursor continuously monitors new regulations and adjusts procurement policies. Collaborates with external consultants to ensure ESG compliance.
Sustainable Supplier Importance	Increasing pressure to collaborate with suppliers meeting sustainability standards.	Collaboration with non-ESG compliant suppliers could affect sustainable development and company reputation.	Potential loss of contracts with important clients.	Implement a supplier policy in procurement procedures. Appoint a dedicated individual to manage supplier selection.
Supply Chain Transparency	European suppliers are increasingly adopting ESG best practices, enhancing supply chain transparency.	Lack of transparency could pose risks.		Introduce supplier policies and appoint dedicated personnel to ensure ESG compliance and transparency.
Electricity	Office space tenants purchase green energy, but OEX Cursor has no control over these purchases.	Lack of control over green energy procurement.		Implement contractual safeguards for green energy purchases.

Our Corporate Carbon Footprint

We have been measuring our carbon footprint since 2020. For 2023 we assessed our carbon footprint across Scopes 1, 2, and 3 in accordance with the GHG Protocol and ISO 14064-1 standards.

Carbon Footprint

A corporate carbon footprint represents the total amount of greenhouse gases (GHGs) emitted directly or indirectly by a company's operations. This measurement is crucial for understanding the environmental impact of a business and guiding strategies to reduce emissions and enhance sustainability.

The carbon footprint is typically measured in terms of carbon dioxide equivalent (CO2e), which standardizes various greenhouse gases based on their global warming potential.

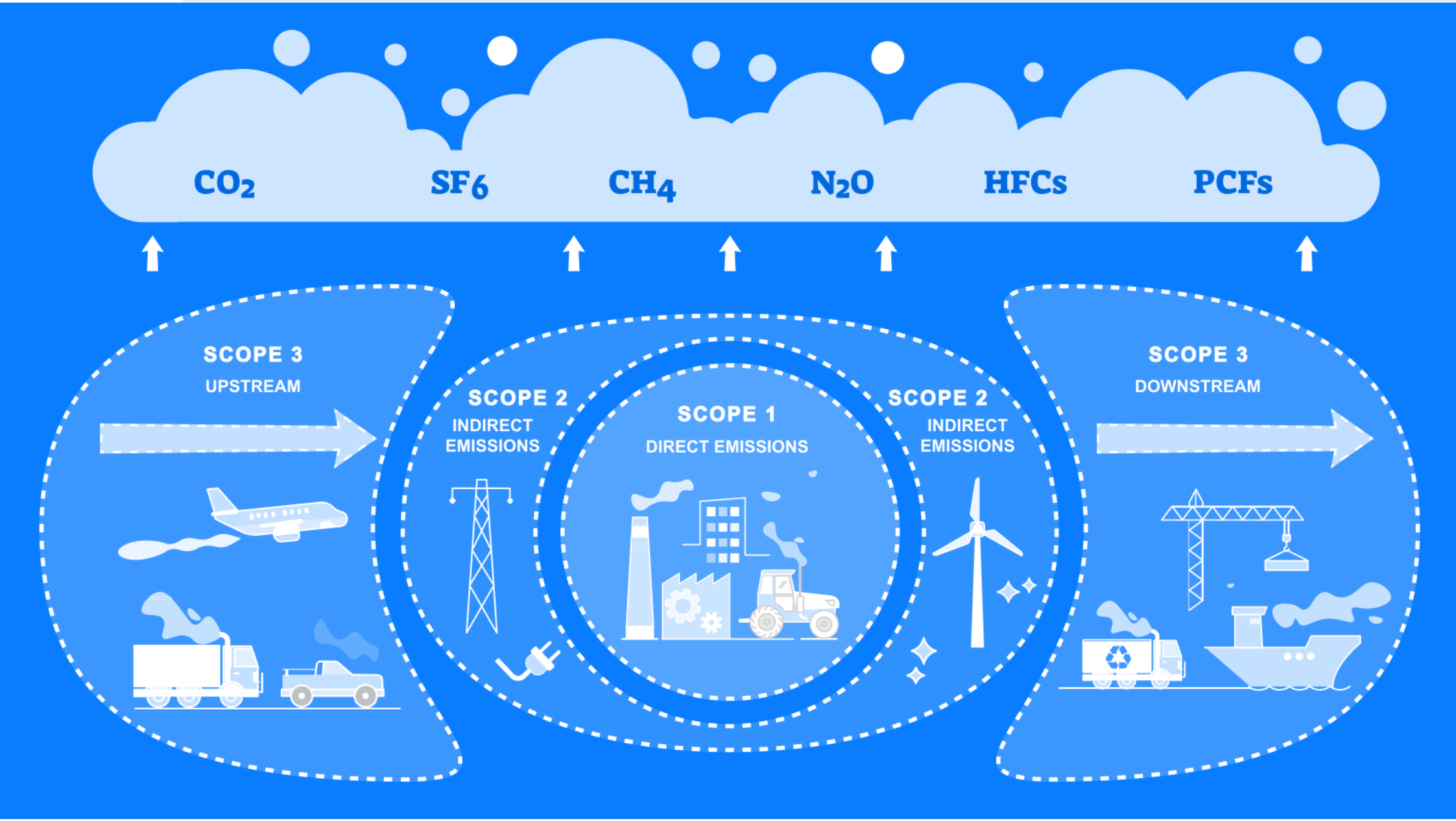
The carbon footprint is categorized into three scopes to provide a comprehensive view of emissions:

Scope 1 – Direct Emissions: These are emissions directly from owned or controlled sources. Examples include fuel combustion in company vehicles, emissions from manufacturing processes, and on-site energy production.

Scope 2 – Indirect Emissions from Energy Use: These are emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the company. While the company does not produce these emissions directly, they result from energy consumption.

Scope 3 – Other Indirect Emissions: These include all other indirect emissions that occur in the value chain of the company, both upstream and downstream. This category encompasses a wide range of activities:

- **Upstream:** Emissions from the production of purchased goods and services, transportation, waste generated, and employee business travel.
- **Downstream:** Emissions from the use of sold products and services, end-of-life treatment of sold products, and investments.


CO_2
SF_6
CH_4
N_2O
HFCs
PCFs
SCOPE 3
UPSTREAM
SCOPE 2
INDIRECT
EMISSIONS
SCOPE 1
DIRECT EMISSIONS
SCOPE 2
INDIRECT
EMISSIONS
SCOPE 3
DOWNSTREAM

GHG Protocol

The GHG Protocol is the global standard for measuring, managing, and reporting greenhouse gas emissions.

It was developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

The protocol provides organizations with tools to understand and reduce their GHG emissions across the three scopes.

The framework helps companies set reduction targets, monitor their performance, and comply with regulatory and voluntary climate goals.

GHG Inventory

Scope	GHG Emissions (t eCO_2)	GHG Emission Intensity (per FTE)
Scope 1 (Mobile Combustion)	1 221	1,63
Scope 2 (Market Based)	127	0,17
Scope 2 (Location Based)	36 596	52,93
Scope 3 (Purchased goods with Upstream transportation and Waste Management)	740	0,99
Scope 3 (Capital Goods with Upstream transportation)	4 537	6,07
Scope 3 (Upstream leased assets)	2	0,002
Total (Scope 1,2, 3 - market based)	6 623	8,85

Greenhouse gas emission Scope 1,2,3 for 2023

In Scope 1, emissions result from mobile combustion (e.g., company vehicles), while there is no stationary equipment emitting GHGs, such as boilers or generators. The company purchases electricity that is certified as having zero emissions, meaning it comes from renewable energy sources. Emissions related to the consumption of heat are accounted for separately, as heat usage is not covered by the zero-emission certification. In Scope 3, the company accounts for emissions from Purchased goods and services (Category 1), Capital goods (Category 2), and Waste (Category 5). Both categories are calculated using the spend-based method, with emissions from upstream transportation included in these calculations. Additionally, the company leases a warehouse, which contributes to Scope 3 emissions.

As a company providing field marketing and sales services, we do not have full visibility into the exact emissions generated by our services, as our clients assume responsibility for these aspects. Since we are a service provider, we have chosen not to account for emissions from activities such as energy consumption during events (e.g., stands) or the production and disposal of product samples. However, we recognize that waste generated from these activities is important. While we have not included this in our calculations, we actively monitor and strive to maximize recycling efforts, in line with our commitment to Waste Management and Single-Use Packaging monitoring, as outlined in the corresponding section.

Calculations of the organization's carbon footprint are based on the GHG Protocol using the certified Envirly Platform.

Our Goals

We have set emission reduction targets in alignment with the Science Based Targets initiative (SBTi). We consider the baseline year to be 2023.

1. Science-Based Targets initiative (SBTi)

The **Science-Based Targets initiative (SBTi)** is a global partnership that helps companies set measurable and actionable climate targets aligned with the latest climate science. It provides companies with a clear pathway to reduce greenhouse gas (GHG) emissions in line with the goals of the **Paris Agreement**, which aims to limit global warming to well below 2°C, and ideally to 1.5°C above pre-industrial levels.

Calculations of the organization's carbon footprint are based on the GHG Protocol using the certified Envirly Platform.

2. Reduce emissions by 42% from the based year and achieve net zero by 2050

- Achieve a 42% reduction in CO2 emissions by 2030 (Scope 1,2 and 3).
- Reach net zero emissions by 2050 across all scopes (Scope 1, 2, and 3).

3. Increase Transparency and Data Collection Across the Value Chain

- Collaborate with 100% of key suppliers to gather data on resource use and waste production by 2030
- Enhance transparent reporting for emissions across all categories of the value chain

4. Maintain Certified Buildings and Transition to Net Zero Energy

- Prioritizing using buildings that are 100% certified for energy efficiency (e.g., LEED, BREEAM).
- Maintain to source 100% renewable energy for all operational needs.

5. Transition Fleet to Electric Vehicles (EVs) and Improve Employee Training

- Transition the company fleet to electric vehicles (EVs) and ensure that all remaining vehicles meet high EURO emission standards.
- Maintain training of employees in sustainable driving practices.

6. Actively Engage the Supply Chain in Sustainability

Until now, we have lacked the necessary data from our suppliers, but we are now implementing a policy of actively engaging all partners in our supply chain. We will regularly collect and analyze information on resource consumption and waste production, requiring full transparency from our suppliers in these areas. By doing so, we will work collaboratively with our partners to effectively minimize our environmental impact and move toward more sustainable business practices.

- Achieve full engagement of suppliers in sustainability initiatives by 2030.

7. Improve Waste Management and Recycling

- Start to measure waste recycling from 2025 and Increase waste recycling by 20% by 2030.

Social

Introduction

The Social component of OEX Cursor's ESG strategy focuses on fostering a positive and inclusive workplace culture, ensuring fair and ethical treatment of employees, and contributing to the well-being of the communities in which we operate. Many of our employees are seasonal workers, which presents both opportunities and challenges. On one hand, it allows us to provide employment to a large number of individuals. On the other hand, it poses challenges related to high turnover and the need for ongoing training.

This component underscores our commitment to creating a supportive and equitable environment that values diversity, promotes employee development, and upholds high standards of social responsibility.

Key areas of focus include:

1. **Employee Welfare and Development**
2. **Health and Safety**
3. **Diversity and Inclusion**
4. **Charity and Community Engagement**
5. **Clients Satisfaction**

We aspire to be an organization where employees are recruited and employed without discrimination and can develop through the diverse opportunities provided by our Group's business. We aim to deliver world-class services, leveraging best corporate practices while adhering to principles of sustainability, business ethics, and respect for both produced and natural resources. We prioritize clear communication, understandable and practical procedures, and a problem-solving mindset. We are committed to being a responsible employer for all our staff and collaborators.

By integrating these social principles into our core operations, OEX Cursor S.A. aims to enhance our corporate responsibility and build strong, lasting relationships with our employees, clients, and the broader community.

KEY AREAS OF FOCUS - SOCIAL

Social Risk Management

In managing risks related to employees, employees in the value chain, clients and local society OEX Cursor S.A. has identified key areas that could impact the company's performance and reputation. This table outlines various risks related to staffing, health and safety, equality and diversity expectations, and talent management. For each risk, we provide a detailed description, assess the potential impact, and outline our mitigation plans. Understanding and addressing these risks proactively is essential to maintaining our high standards of service, ensuring compliance, and upholding our commitment to sustainability and ethical practices.

Name	Description	Risk	Financial Impact	Mitigation Plan
Field Staff (seasonal workers)	Demographic decline and high competition in the job market (very low unemployment) may lead to decreased interest in seasonal work at OEX Cursor.	Inability to ensure adequate staffing for projects.	Directly impacts client service capabilities. Lack of available staff may result in financial penalties.	OEX Cursor emphasizes efforts to be perceived as a good and responsible employer. The HR department continually works to maintain high standards, focusing on ethical and inclusive work environments, internal and external employer branding, and ESG issues. OEX Cursor has been recognized for its employment practices (e.g., 2022 Best Place to Work).
Talent Acquisition and Retention (Head Office)	Having a highly qualified and engaged workforce ensures proper market offerings, client	Risk of losing key employees with valuable knowledge and experience.	Losing key employees may require costly recruitment, acquisition, and training of new	OEX Cursor is dedicated to being recognized as a responsible and desirable

Name	Description	Risk	Financial Impact	Mitigation Plan
	approach, and market success. However, the same knowledge makes OEX Cursor employees attractive to competitors.		talent. Lack of qualified managers could lead to deteriorating client relations and potential loss.	employer. The HR department consistently strives to uphold high standards, with a focus on fostering an ethical and inclusive work environment, strengthening both internal and external employer branding, and addressing ESG matters.
Health and Safety (H&S)	Companies that do not monitor H&S standards within their own operations and their supply chain may face risks associated with working in unsafe conditions, potentially leading to media scandals, consumer boycotts, and reputation issues.	Loss of reputation could lead to difficulties in recruiting new employees, who are a major asset for OEX Cursor.	A negative company image will directly affect its perception among clients and potential employees.	Implement appropriate procedures, actions, and educational campaigns. Ensure practices prevent discrimination and promote diversity.
Increasing Expectations on Equality and Diversity	Growing emphasis on gender equality, ethnic diversity, and inclusion may require adjustments in HR policies and reporting.	Need to adapt HR policies and reporting to meet new expectations.	Potential costs related to updating policies and implementing new programs, but also benefits in enhanced employer attractiveness.	The HR department consistently strives to uphold high standards

Employee Welfare and Development

We place a strong emphasis on the professional growth and well-being of our employees by offering continuous training, career development opportunities, and comprehensive benefits packages. Our goal is to foster a supportive environment that promotes both personal and professional advancement. Talent acquisition and retention are critical to our business, not only for full-time employees but also for seasonal workers, who are essential to our operations. We provide flexible work schedules for those who need them, and we ensure that both groups enjoy employee benefits and a positive work environment. Our commitment to employee satisfaction is reflected in the awards we have received.

Employee Welfare and Development - Key Metrics

Development and Education

Average number of training hours per employee (full-time employees)

Gender	Number of Training Hours
Women	40
Men	40

The training involved 83 full-time employees.

Additional Non-Monetary Benefits

Employees have access to a range of additional benefits, including a medical package with Luxmed (private healthcare benefit) and Multisport cards (fitness membership).

Charitable Engagement Activities

OEX actively participates in charitable activities, providing employees with opportunities to engage in various charitable initiatives.

Union Membership

Employees have the option to join trade unions, supporting their rights and interests within the company. There are currently 60 employees actively involved in trade unions, supporting their rights and interests within the company.

Complaints and Irregularities	Number of reported cases
Number of complaints related to employment practices that have been reported	0
Number of complaints related to employment practices that have been reviewed	0
Number of complaints related to employment practices that have been resolved	0

Employment Policy

Our employment policy is designed to ensure a fair, inclusive, and transparent recruitment process that aligns with our commitment to diversity, equity, and ethical practices. The aim of this recruitment policy is to ensure standardized recruitment practices, specifically to:

- Ensure the quality of the process for both the hiring managers (project owners) and the candidates.
- Provide effective communication and comprehensive information throughout the recruitment process.
- Organize the recruitment process in a manner that respects candidates' dignity and personal rights, making it user-friendly, clear, and informative at every significant stage.
- Tailor the process and communication tools to the audience, considering differences in education, cultural backgrounds, and various barriers.
- Prevent discrimination based on gender, age, ethnicity, social origin, religion, sexual orientation, worldview, political beliefs, or disability.

Recruitment Stages

The recruitment stages are established by the employment and transport policy.

Recruitment Stages

1. **Request for New Employee Recruitment.** The department manager is responsible for submitting the request for a new or vacant position. Each recruitment request must include: the company where the employee is needed, the job title, the purpose and function of the role, a detailed list of responsibilities, the qualifications and skills required for the candidate, the tools provided for the position, the type of employment, and company benefits offered.
2. **Job Analysis and Candidate Profile.** Job analysis is a crucial step in identifying the qualifications and attributes required for the candidate to effectively fulfill the responsibilities of the role. This is conducted jointly by the recruiting manager and the HR representative responsible for the process. Key factors to determine include: the preferred educational background, work experience and qualifications, personality traits suited for the role, and the candidate's availability.

Recruitment Stages

3. **Job Posting.** The job posting is created by the HR department in consultation with the recruiting manager. The appropriate channels for reaching candidates are then selected, with job boards being the most common method. The advertisement includes detailed information on responsibilities, required qualifications and skills, employment type, working hours, additional benefits, and instructions for submitting applications.
4. **Required Application Documents.** To apply, candidates must submit a resume (CV). Other accepted documents may include a cover letter, certificates from completed courses, internships, and references from previous employers. Applications are submitted through a recruitment form tailored to each process in the ATS system. This form may include additional questions about salary expectations, availability, and language proficiency. The recruitment form also includes an informational clause and necessary consents for processing personal data for the current and future recruitment processes. Applications can be submitted for 30 days from the job posting date, with extensions possible in special cases.
5. **Candidate Selection.** Based on the evaluations (rating 1 to 5), candidates are selected for the next recruitment stage. An additional selection method is the preliminary phone interview, aimed at filtering out candidates who do not meet the job's required criteria.
6. **Interviews with Candidates.** There are two acceptable formats for interviews: in-person or online. In both formats, it's essential to ensure comfort and privacy for the conversation.
7. **Candidate Selection and Job Offer.** After reviewing the gathered information and conducting interviews, the candidate who meets the job requirements is selected. If both parties agree on the employment conditions, a job offer is made to the candidate.

Employee Satisfaction Survey

Employee satisfaction surveys are conducted as part of the process for applying for the Best Employer award.

Employee Welfare and Development - Our Goals

Employee Training and Development Programs

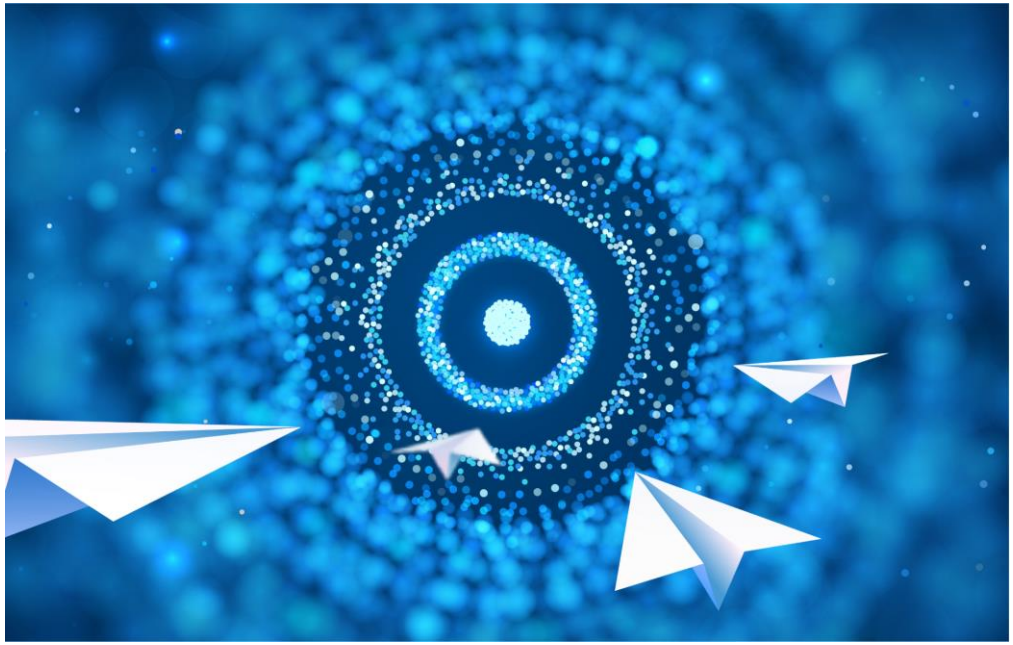
- Increase employee participation in training and development programs by 10% by the end of 2030.
- Increase average number of training hours at least to 15 per full-time employee annually by the end of 2030.

Transparent Recruitment and Promotion System

- Maintaining a transparent recruitment and promotion system

Employee Satisfaction

- Conduct employee satisfaction surveys at least once a year.



Health and Safety Among Employees

Ensuring a safe and healthy work environment is a top priority. We adhere to rigorous health and safety standards and continuously work to improve our practices to safeguard our employees' well-being.

Health and Safety Among Employees - Key Metrics

Occupational Incidents	Number of reported cases
Number of workplace accidents among employees on the premises	0
Number of workplace accidents among subcontractor employees working on the premises	0
Number of accidents among employees	0
Number of fatal accidents among employees	0
Number of fatal accidents among subcontractor employees working on the premises	0
Total number of workdays lost by employees due to accidents	0
Accident severity rate (number of lost days per accident)	0
Number of cases of occupational diseases	0
Number of employees working in conditions exceeding the maximum allowable concentrations or maximum allowable intensities	0

Human Rights

Actions related to human rights	Number of reported cases/audits
Number of reported human rights violations, including by subcontractors	0
Number of reported human rights violations, including by subcontractors	0

Child Labor and Forced Labor

Actions related to child labor/forced labor	Number of reported cases/audits
Number of reported cases of child labor or forced labor (including by subcontractors)	0
Number of confirmed cases of child labor or forced labor (including by subcontractors)	0

Health and Safety Among Employees - Our Goals

Foster Safe and Healthy Working Conditions Among Employees

- Maintain zero workplace accidents annually.
- Enhance a health and safety training program for 100% of employees by the end of 2030.

Diversity and Inclusion (DEI)

We are dedicated to building a diverse workforce and fostering an inclusive culture where all employees feel valued and respected. Our policies and practices aim to eliminate discrimination and promote equal opportunities for all.

Diversity and Inclusion (DEI) - Key Metrics

Total Number of Employees by Gender (2023)

Woman	Man	Total Number of Employees
203	244	477
45%	55%	100%

Pay Gap

Average gross salary (directors and senior management) in PLN	
Woman	13 265
Man	18 000

Average gross salary (other employees) in PLN	
Woman	4 475
Man	4 735

Number of Employees with Disabilities

6 individuals (1% of all employees)

Number of Women in Management Positions

1 individual (50% of the Executive Board)

10 individuals (60% of the Senior Management)

Discrimination-Related Activities

In 2023, the number of reported cases or audits related to discrimination, harassment, sexual harassment, etc., was zero. Similarly, there were no confirmed cases of discrimination, harassment, or sexual harassment.

Diversity and Inclusion (DEI) - Our Goals

Diversity and Inclusion

- Maintain at least 30% of our management positions filled by women.

Gender Pay Gap

Reduce the gender pay gap by 10% by the end of 2030.

Charity and Community Engagement

We actively engage with the communities where we operate through various initiatives, including volunteering, supporting local causes, and collaborating with non-profit organizations. Our efforts are geared towards making a positive impact and contributing to the social and economic development of these communities.

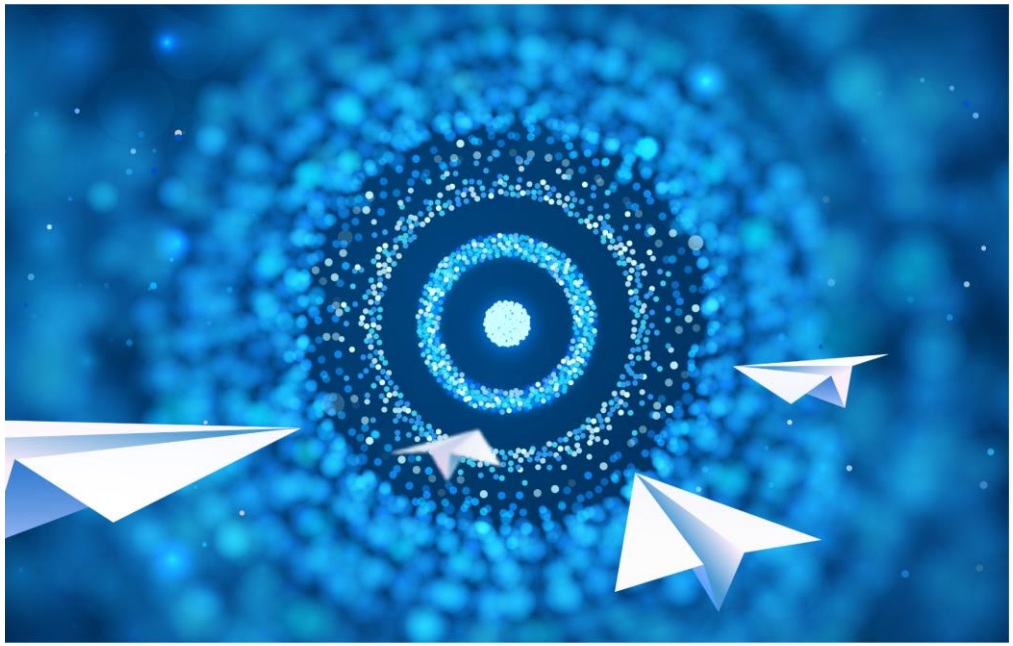
Charity and Community Engagement - Key Activities

At OEX Cursor, charitable engagement is a core part of our corporate culture. Here's a look at our key initiatives:

- **#WszyscyDoWioseł:** Each year, we actively participate in #WszyscyDoWioseł, a charity rowing regatta held on rowing ergometers at the Legia Warsaw Stadium. Our goal is to support various initiatives organized by the Legia Foundation. In 2023, the event aimed to support the operation of the child and youth helpline 116 111.
- **Poland Business Run:** This initiative involves friendly competition between OEX teams, open to all interested employees. The funds raised are directed towards supporting people with disabilities.
- **CX OEX Summit:** As co-organizers of the CX OEX Summit, we offered attendees the opportunity to support social initiatives through innovative technology, enabling interaction with displayed images in a virtual gate. The initiative "Posiłek dla Seniora" received 62% of the votes, while "Patronat Pandy Rudej" garnered 38%. The funds were distributed proportionally to both initiatives.
- **Posiłek dla Seniora:** To celebrate Grandparents' Day, OEX Cursor invites everyone to participate in the #PosiłekDlaSeniora charity run. For every kilometer run, OEX Cursor donates to provide meals for seniors. In 2023, we donated for a total of 1458 km covered collectively.
- **Qurier Świętego Mikołaja:** We have been involved in the Qurier Świętego Mikołaja initiative organized by the Przyjaciółka Foundation for several years. During the holiday season, employees play the role of Santa Claus, fulfilling the wishes of children from financially disadvantaged families. Employees can volunteer individually or as teams to fulfill wish letters.
- **Support for Hospicjum im. Św. Kaliksta I in Tychy:** The OEX Cursor sales team from the Silesian region contributed to the renovation of four patient rooms at Hospicjum im. Św. Kaliksta I. Our employees painted and refurbished spaces that are crucial for patients' daily lives.
- **Złombol:** Złombol is the world's largest charity rally, covering approximately 2500 km in a communist-era car. The event raises funds for children in orphanages. OEX Cursor sponsors the Złombol Teams ArchiDoc and TEC, with funds collected used to fulfill the dreams of orphanage children. Organizers do not profit from the event and do not receive any compensation for their work.

Charity and Community Engagement - Our Goals

- Maintain a number of supported social projects.
- Allocate 20% more to social initiatives by the end of 2030.



Client Satisfaction

At OEX Cursor S.A., a key element of our ESG strategy is our commitment to client satisfaction and trust. We believe that understanding client needs and effectively adapting to their expectations are fundamental to building long-lasting and valuable business relationships.

The information obtained from the 2023 Client Satisfaction survey directly informs our assessment of our actions, and a thorough analysis allows us to make accurate and effective decisions aimed at further improving our services.

Survey results indicate that 100% of respondents consider OEX Cursor S.A. to be a reliable business partner, willing to recommend us to others, reflecting their satisfaction with our current collaboration. Nearly all respondents expressed high praise for our company's flexibility in adapting to changing requirements and our consistent fulfillment of promises made in bids.

Regular satisfaction surveys and analysis of the results will allow us to monitor progress toward achieving our goals. These survey results will also be an essential component of our ESG reporting, demonstrating our commitment to and responsibility for client satisfaction.

CUSTOMER SATISFACTION EVALUATION 2023

100%

of customers recommend cooperation with OEX Cursor S.A.

89%

of clients claim that OEX Cursor delivers on promises made in tenders

100%

of customers view OEX Cursor S.A. as a stable business partner

98%

of customers appreciate the flexibility in adapting to their needs

100%

of customers are satisfied with the cooperation with the field structures of OEX Cursor

Customers about us:

A reliable and stable company.
Project management support at the highest level.
Professional approach to the client and service at the highest level.
Flexibility in operations and quick decision-making.
High quality of delivered data, good contact with the head office.

Client Satisfaction - Our Goals

Based on the satisfaction survey results, our goals for the future include:

- Continuing efforts to better adapt to changing client requirements, including developing and implementing new solutions tailored to their needs.
- Ensuring the highest level of reliability in fulfilling commitments and promises made in bids and in day-to-day client interactions.
- Regularly updating our services based on client feedback to ensure the highest quality and meet their expectations.
- Promoting sustainable practices among our clients.

Governance

Introduction

In our commitment to sustainability and responsible business practices, the governance framework at OEX Cursor is designed to ensure transparency, accountability, and ethical conduct across all levels of the organization. This chapter outlines our governance structure, including the mechanisms and practices that support our ESG (Environmental, Social, and Governance) objectives. By adhering to robust governance principles, we aim to enhance stakeholder trust, ensure regulatory compliance, and foster a culture of integrity and ethical decision-making. Our governance practices are integral to achieving our strategic goals and reinforcing our dedication to sustainable development and corporate responsibility.

Key areas of focus include:

1. **Key Policies such as Anti-Corruption, Privacy Protection, Business Ethics Principles**
2. **Supplier Engagement Activities and Code of Conduct**

KEY AREAS OF FOCUS - GOVERNANCE

Key Policies such as Anti-Corruption, Privacy Protection, Business Ethics Principles

Supplier Engagement Activities and Code of Conduct

Governance Risk Management

Effective governance is crucial for ensuring that OEX Cursor operates within legal and ethical boundaries while addressing emerging risks and opportunities. The table below outlines key governance risks faced by OEX Cursor, providing a comprehensive overview of potential challenges related to new regulations, ESG compliance, cybersecurity, the Code of Conduct, and team management policies. Each entry details the nature of the risk, the company's strategy for managing and mitigating it, and the potential financial impact of these risks. By proactively addressing these governance issues, OEX Cursor aims to uphold its commitment to transparency, compliance, and ethical standards, ensuring long-term sustainability and resilience in an evolving business environment.

Name	Description	Risk	Financial Impact	Mitigation Plan
ESG Regulations	New procedures and regulations related to ESG are being implemented, which are mandatory for companies to follow.	Risk of failing to meet sustainability requirements and compliance with these regulations.	Non-compliance with ESG requirements could lead to client attrition.	The OEX Group, including OEX Cursor, acknowledges the importance of these regulations and has strengthened its team to address ESG issues. OEX Cursor has partnered with the external advisory firm “Envirly” to adapt procedures and operations to new requirements.

Name	Description	Risk	Financial Impact	Mitigation Plan
Cybersecurity	The number of cybercrime groups and attacks targeting companies is increasing, a trend that is expected to continue in the coming years.	Risk of operational disruption, data loss, loss of personal data, and issues related to GDPR.	Financial penalties due to data breaches.	OEX Cursor strives to ensure effective information protection by implementing and continuously developing technical and organizational solutions based on leading standards in information security and personal data protection. These solutions are tailored to the scale, business profile, and identified risks.
Code of Conduct	As part of the value chain, OEX Cursor may face challenges if suppliers do not meet required standards.	Risk of non-compliance by suppliers.	Reduced number of suppliers may lead to higher product and service costs.	Analysis of the Supplier Code of Conduct and related ESG strategy development are underway. We are working with a consultant to build best practices. OEX Cursor plans to expand its supplier base, engaging multiple suppliers for each product segment and adopting a proactive approach to procurement.
Team Management Policies	Updating policies and adapting the implementation process and communication around them.	Risk of ineffective policy management and communication.	Potential costs associated with policy updates and implementation.	Ongoing review and update of policies to ensure they are implemented effectively and communicated clearly.

Policies: Anti-Corruption, Privacy Protection, Business Ethics Principles

OEX Cursor operates in compliance with Polish law, adhering to the absolute prohibition of providing or offering financial or personal benefits to public officials, individuals holding public positions (in connection with their roles), as well as entities/individuals involved in the governing bodies of non-public entities.

Complaints and Irregularities

Complaints and Irregularities	Number of reported cases
Number of reported cases of behaviour resembling corruption	0
Number of reported cases of behaviour resembling corruption	0

Data Protection

Data security incidents	Number of reported cases / value of fines in PLN
Number of incidents involving data breaches or unauthorized use of personal data (customers, employees)	0
Number of administrative proceedings against the company (e.g., by GIODO) regarding data protection issues	0
Financial value of fines for non-compliance with laws and regulations regarding data protection	0

Our Goals

- Achieve and maintain a 0% rate of confirmed corruption cases within the organization.
- Achieve and maintain a 0% rate of data breaches across all business operations.
- Ensure that 100% of employees complete training on business ethics and other relevant policies.

Suppliers Engagement and Code of Conduct

At OEX Cursor, our commitment to sustainability and ethical practices extends to every aspect of our operations, including our interactions with suppliers. Our ESG strategy emphasizes the importance of engaging suppliers who align with our values and standards.

Health and Safety Clause Among Contractors

Activity	Number
Contracts with contractors	80
Contracts with contractors that include a health and safety clause	0
Audits for compliance with health and safety regulations among contractors	0

Human Right Clause Among Contractors

Actions related to human rights	Number of reported cases/audits
Number of reported cases of human rights violations, including by subcontractors	0
Number of confirmed cases of human rights violations, including by subcontractors	0
Number of contracts with contractors	80
Number of contracts with contractors that include a human rights clause	0
Number of audits on compliance with human rights by subcontractors	0

Children Labour and Force Labour Clause Among Contractors

Actions related to child labour/forced labor	Number of reported cases/audits
Number of reported cases of child labour or forced labour (including by subcontractors)	0
Number of confirmed cases of child labour or forced labour (including by subcontractors)	0
Number of contracts with contractors	80
Number of contracts with contractors that include a human rights clause, including the prohibition of child labour or forced labour	0
Number of audits on compliance with human rights by subcontractors regarding the prevention of child labour and forced labour	0

Suppliers Engagement and Code of Conduct - Our Goals

Integration of ESG in the Supply Chain

Our goal is to integrate environmental, social, and governance (ESG) considerations into our supplier collaboration standards. We are committed to minimizing emissions, reducing resource consumption, and curbing waste generation throughout our supply chain. We actively support our suppliers in adopting more sustainable and socially responsible practices in their production and services. Transparency in ESG practices is a cornerstone of our approach, ensuring that all our suppliers are fully aligned with our commitment to responsible and ethical operations.

Key Actions:

- We will integrate ESG criteria into our supplier selection processes. New suppliers will be evaluated not only on quality and cost but also on their adherence to our ESG standards.
- All supplier contracts will include clauses related to ESG standards. We will implement a reporting system requiring suppliers to regularly provide data on natural resource usage and waste production, enabling precise monitoring and analysis of environmental impact.
- We will organize training programs for suppliers to enhance their awareness and skills related to sustainability.
- We will encourage innovation by promoting collaboration with suppliers on new solutions to reduce carbon footprints and other environmental impacts. Additionally, we will create joint initiatives with suppliers focused on achieving ESG goals, such as projects related to circular economy practices.

ESG-related disclosure among contractors

- 20% of contracts include a health and safety clause by the end of 2025.
- 20% of contracts include a human rights clause by the end of 2025.
- 20% of contracts that include child labor and forced labor clause by the end of 2025.
- 20% of contractors will be audited to ensure compliance with health and safety standards by the end of 2030.
- 20% of contractors will be audited to ensure compliance with human rights standards by the end of 2030.
- 20% of contractors will be audited to ensure compliance with child labor and forced labor standards by the end of 2030.
- 20% of suppliers who have signed the Supplier Code of Ethics by the end of 2030.
- 20% of suppliers, based on procurement expenditure, are required to meet climate-related requirements by the end of 2030.
- 20%of suppliers, based on procurement expenditure, who meet the climate-related requirements by the end of 2030.

OEX Cursor

OEX CURSOR S.A., with its registered office at 4a Równoległa Street, Warsaw, was registered on October 9, 2009, in the National Court Register under number KRS 0000338509 at the District Court in Warsaw, XIV Economic Division of the National Court Register, with NIP 521-31-41-885. According to the company's articles of association, its duration is unlimited. The company was assigned statistical number REGON 017249077.

The company's share capital amounts to PLN 2,300,000.00. The registered office of the company is located at 4a Równoległa Street, Warsaw 02-235. The registered office also serves as the primary location for the company's operations.

On September 4, 2017, Cursor S.A. was divided, with the activities related to managing the logistics center, marketing material logistics, and e-commerce services being transferred to E-Logistyka Sp. z o.o. (which subsequently changed its name to OEX E-Business, and Fulfilio). On August 31, 2017, Cursor S.A. changed its name to OEX CURSOR S.A. by notarial deed.

Strategy prepared with the support of the advisory and technology firm Envirly.

www.envirly.com