

ENVIRONMENTAL POLICIES FOR NGL GROUP COMPANIES

1. ENVIRONMENTAL POLICY OF THE NGL GROUP

1.1 Purpose and scope

The NGL Group, comprising the following companies: Grupa NGL sp. z o.o., NGL Advisory sp. z o.o., NGL Wiater sp.k., NGL Services sp. z o.o. and onTRAQ sp. z o.o., is largely engaged in consulting activities (of various types) with a low direct impact on the environment.

The purpose of this Policy is to define the principles of responsible environmental management and to confirm the NGL Group's commitment to conducting its business in a sustainable manner.

The Policy applies to all NGL Group companies, employees and associates.

1.2 Commitments

The NGL Group undertakes to:

- comply with applicable environmental protection laws,
- limiting the negative impact of office activities on the environment,
- using energy, water and materials rationally,
- reducing the amount of waste generated and supporting recycling,
- raising environmental awareness among employees and associates,
- continuous improvement of environmental practices.

2. SIMPLIFIED ENVIRONMENTAL MANAGEMENT SYSTEM (EMS)

2.1 Responsibility

The NGL Group Management Board is responsible for supervising the implementation of environmental policies and may delegate operational tasks to a designated person or team.

2.2 Identification of environmental aspects

Due to the nature of the consulting business, key environmental aspects include:

- electricity consumption,
- water consumption in offices,
- generation of office waste,
- indirect emissions related to business travel.

2.3 Compliance

The NGL Group monitors the compliance of its activities with applicable environmental regulations through periodic reviews of legal regulations.

3. ENVIRONMENTAL AND CLIMATE RISK ASSESSMENT PROCEDURE

3.1 Scope

Before embarking on new projects or significant organisational changes, the NGL Group assesses potential environmental and climate risks.

3.2 Types of risks

- increased resource consumption,
- increased travel-related emissions,
- climate risks affecting business continuity (e.g. extreme weather events).

3.3 Actions

If risks are identified, measures are implemented to mitigate their impact.

4. EMERGENCY RESPONSE PROCEDURE

Due to the nature of the NGL Group's operations, the risk of serious environmental incidents is low.

In the event of an emergency (e.g. fire, office equipment failure):

- employees and associates are required to comply with applicable health and safety instructions,
- the incident is reported to the CD or the Management Board,
- measures are taken to minimise the potential impact on the environment.

5. ENERGY AND EMISSIONS MANAGEMENT POLICY

5.1 Emissions

The NGL Group monitors electricity consumption as the main source of indirect emissions (Scope 2). Scope 3 emissions include, in particular, business travel.

5.2 Reduction measures

- enabling remote and hybrid working,
- reducing business travel in favour of online meetings,
- use of energy-efficient office equipment.

6. WASTE MANAGEMENT POLICY

The NGL Group is committed to:

- sorting office waste,
- reducing paper consumption,
- use of services provided by entities authorised to collect and manage waste.

Basic data on the quantity and type of waste is monitored.

7. SUSTAINABLE TRANSPORT AND BUSINESS TRAVEL POLICY

The NGL Group promotes:

- the use of public transport,
- the use of low-emission transport,
- planning travel in a way that reduces the number of trips and distances travelled.

Air travel is only undertaken when justified by business needs.

8. WATER POLICY

The NGL Group monitors water consumption in its offices and takes measures to rationalise it, including:

- using water-saving fittings,
- raising awareness among employees and associates about water conservation.

9. FINAL PROVISIONS

These policies apply to all NGL Group companies and are subject to periodic review. The documents are approved by the Management Board and communicated to employees and associates.