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I. General information – ESRS 2

BP-1 – General basis for preparation of the sustainability statements

This sustainability statement of the Diagnostyka Group forms part of the Directors' Report on the operations of Diagnostyka S.A. and the Diagnostyka Group for 2024. It covers the period from 1 January to 31 December 2024, and has been prepared on a consolidated basis. This statement complies, *inter alia*, with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), as well as with the laws implementing the CSRD into the Polish legislation[1] and the EU Taxonomy Regulation (Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment).

The scope of consolidation is the same as for our financial statements. In this sustainability statement, "Diagnostyka Group" means the parent, Diagnostyka S.A., together with its consolidated subsidiaries.

This statement covers the Group's upstream and downstream value chain as well as its own operations and support activities. All these levels, identified resources, relationships and actions have been considered in the assessment of impacts, risks, and opportunities. The scope of reporting includes policies, actions, targets, and disclosed metrics; however, it should be noted that some of them may not cover the entire value chain to the same extent.

We have not applied the exemption from disclosing intellectual property, know-how or results of innovation, nor have we used the exemption from disclosure of impending developments or matters under negotiation.

BP-2 – Disclosures in relation to specific circumstances

In preparing the sustainability statement of the Diagnostyka Group, we adhered to the definitions of short-term, medium-term, and long-term time horizons as specified in ESRS 1. The period of one year has been adopted as a short-term time horizon, five years as a medium-term time horizon, and more than five years as a long-term time horizon.

We do not disclose metrics covering data related to upstream or downstream value chain, except in specific cases related to the disclosure of Scope 3 greenhouse gas emissions. Some of the figures presented for the Diagnostyka Group are estimates, including:

A. Natural gas consumption (Scope 1) in a number of locations, where the lessor declared the use of gas heating but did not provide actual consumption data. In these cases, estimates were made using standard consumption per square metre, calculated based on actual data from other locations.
B. Electricity and district heat consumption (Scope 2) and the related greenhouse gas emissions. Due to the number and diversity of locations where we operate, as well as the ownership structure of these premises, actual data was obtained only for some of them. The remaining data were estimated using standard consumption per square metre, calculated based on actual data (in the case of electricity, the nature of the facility – i.e., laboratory or collection point – was also taken into account).
C. As regards Scope 3, we used estimates for employee commuting data (category 7). As no actual data were available, we decided to estimate the amounts based on publicly available reports. For details of the estimation method, see disclosure E1-6.
D. For calculating emissions across all scopes we used indicators from the following databases: UK Department for Environment, Food & Rural Affairs (DEFRA), National Centre for Emissions Management (KOBiZE), Energy Regulatory Office (URE), Association of Issuing Bodies (AIB), and EXIOBASE.
E. Weight of resources inflows – actual data was available for the parent. For the subsidiaries, data were estimated based on the number of tests performed (and the indicator of resource inflows per test calculated for the parent).
F. Numbers of hours worked – actual data was available for the Group companies covered by the shared HR system. For the other companies, the data were estimated based on the number of FTEs (for employment contracts) and the number of people employed (for contracts of mandate). The data were used to calculate the injury rate.
G. The weight of particulate matter (including microplastics) generated by tire abrasion from the Group's vehicle fleet – for details of the estimation method, see disclosure E2-4.

We intend to enhance the accuracy of data obtained from lessors, in particular on energy consumption, by increasing the number of locations for which contracts have been signed directly between Group entities and suppliers of electricity, gas and district heating, as well as the accuracy of information on guarantees of origin for electricity.

This sustainability statement does not include information stemming from other legislation. We have used the option to incorporate information by reference to the *Directors' Report on the operations of Diagnostyka S.A. and the Diagnostyka Group for 2024*, of which this sustainability

[1] *Act Amending the Accounting Act, the Act on Statutory Auditors, Audit Firms and Public Oversight, and certain other acts of 6 December 2024.*

statement is a part, as well as to the *consolidated financial statements of the Diagnostyka Group,* regarding information on corporate governance, business model and operations.

The first ESRS-compliant sustainability statement of the Diagnostyka Group has been prepared for the 12 months ended 31 December 2024.

Incorporation by reference was used for the following data points: GOV-1, BP-1, BP-2, SBM-1, SBM-3, E1.IRO-1, E2.IRO-1, E5.IRO-1, E1.SBM-3, E1-6, E2-MDR-P, S1-2, S1-7, S4-1, S4-3, S4-5 MDR-T. For all these data points, the location of the reference has been specified in this statement.

SBM-1 – Strategy, business model and value chain

The Diagnostyka Group is a provider of medical diagnostic services, operating in Poland. Established 27 years ago, it has built its market position through a comprehensive range of diagnostic services, a network of laboratories and specimen collection points, experienced specialists, and an extensive proprietary courier network. Our business model is centred on delivering comprehensive medical diagnostic services to patients and healthcare professionals, with the objective of providing insights into health status, thus supporting preventive care and informed treatment decisions.

Laboratory and genetic diagnostics services

Collection of specimen
Over 1,150 specimen collection points

→

Transport to laboratories
Proprietary network of approximately 640 couriers

→

Testing at the laboratory
154 diagnostic laboratories
4 genetics laboratories
More than 4,000 types of tests

→

Delivery of test results to patients and physicians

Medical diagnostic imaging

Diagnostic imaging examinatic ultrasound scans, X-ray, comp tomography, magnetic resonar imaging
19 diagnostic imaging centres

→

Image interpretation by radiologists

→

Delivery of test results to patients and physicians

Anatomical pathology

Collection of specimen
Hospital, treatment room

→

Transport of specimen to the pathology laboratory
Proprietary network of approximately 640 couriers

→

Preparation of specimen and evaluation by pathologist
7 pathology laboratories

→

Delivery of test results to patients and physicians

We offer a broad spectrum of tests and examinations, from basic screening to highly specialised diagnostics. Concurrently, we continue to expand our portfolio in genetic diagnostics, anatomical pathology, preventive and personalised medicine, as well as diagnostic imaging services.

Our nationwide network includes over 1,150 specimen collection points, located in all Polish cities with populations exceeding 20,000.

Medical diagnostic tests and examinations performed by the Diagnostyka Group include:

- laboratory diagnostics
  - basic screening tests
  - specialist tests in the following areas:
    - microbiology
    - autoimmunity
    - toxicology
    - molecular biology
- genetic diagnostics
  - human genome testing
  - consultations and counselling by clinical geneticists
- anatomical pathology
  - histopathological examinations
  - immunohistochemical tests
  - cytology tests
  - cytogenetics tests
  - consultations with pathologists
- diagnostic imaging
  - X-ray examinations
  - computed tomography
  - ultrasound scans
  - magnetic resonance imaging
  - image interpretation by radiologists
- comprehensive diagnostics (Longevity+)

The Diagnostyka Group's joint service offering is delivered through companies operating across several segments. For a detailed structure of the Group, see the 'Corporate governance' section of this Directors' Report. Diagnostyka S.A. is the parent of the Diagnostyka Group, with its registered office at ul. Prof. Michała Życzkowskiego 16, Kraków, Poland. The Group operates exclusively in Poland. As at the end of 2024, the Group employed a total of 11,103 individuals within its own workforce, including 5,079 under employment contracts, corresponding to 7,836.39 full-time equivalent (FTE) positions. The last figure, less the number of self-employed, is reflected in the workforce information in Note 37 to the Group's consolidated financial statements.

We provide services to the following customer groups:

- individual customers – our individual customers are private individuals who purchase and pay for diagnostic tests at specimen collection points or online. In 2024, approximately 40% of the Group's revenue came from services offered to individual customers;
- institutional customers – our institutional customers are small, medium-sized and large medical establishments (public and private), which commission diagnostic tests through contracts with the National Health Fund (NFZ) or on a commercial basis, as well as other entities (including companies operating in medicine-related sectors), such as universities, research and development centres, scientific and clinical research institutions, as well as dieticians. In 2024, institutional customers generated approximately 60% of the Group's total revenue.

In 2024, a significant proportion of individual patients at specimen collection points operated by Diagnostyka S.A. and other laboratory companies were participants of the Profilaktyka 40 Plus (40+ Disease Prevention) programme, accessing tests financed by the National Health Fund.

Strategy

Our aim is to establish the Diagnostyka Group as a leader in medical diagnostics and preventive healthcare in Poland by delivering test results of high clinical value and enhancing the overall patient experience. We plan to continue investing in quality and service standards, expand access to advanced diagnostics, integrate cutting-edge technologies, and extend the reach of our services. Maintaining and expanding collaboration with business partners is a key component of this strategy. We are committed to providing reliable and timely access to services, as well as the necessary training and support for our staff.

Our strategy includes both organic growth and acquisitions of companies operating in the laboratory diagnostics and diagnostic imaging market segments. Furthermore, one of our strategic goals is to offer comprehensive preventive medicine services that help people live long and healthy lives (Longevity+). This will be complemented by process optimisation, reinforcement of central functions, and the development of technological solutions, including the application of artificial intelligence.

During the reporting period, we did not set any specific targets for individual sustainability areas. However, we have outlined the Group's overall ESG development direction, as presented in the 'Business profile' section of this Directors' Report.

We aim to integrate a broader social mission into our business activities by aligning our strategy with the United Nations Sustainable Development Goals. A core priority is public health – delivering medical diagnostic services, expanding access to diagnostics, promoting preventive healthcare through diagnostic testing, and health education. In our operations, we invest in advancing employee skills, ensure safe working conditions, and foster a culture of respect.

Our key inputs include human capital, operation of medical diagnostic equipment, specimen collection points, and laboratories. Central to our strategic objectives are enhancing employee competencies, expanding our diagnostic test portfolio, and increasing patient accessibility by continuously developing our network of specimen collection points Simultaneously, improvements in efficiency – driven by growing the number of laboratories and investing in more advanced diagnostic equipment – enable us to process a higher volume of orders. As a result, the output, understood as fulfilling patients' expectations by ensuring convenient access to services and timely execution of orders, is reflected in the growing number of diagnostic tests completed.

In 2024, we performed more than 160 million tests and examinations.

Type	Number of tests and examinations performed
Genetic tests	**76,508**
Laboratory tests	**157,180,025**
Imaging examinations	**58,525**
Anatomical pathology tests	**3,979,484**
Total	**161,294,542**

Value chain

Identified material stakeholders interacting with value chain processes

Suppliers, partners, individuals performing work for partners

Employees, partners, shareholders and investors, regulators and supervisory authorities, social environment and local communities

B2B and B2C customers, consumers, local community

Upstream

Natural resources

Water

Fossil fuels – indirectly, in the form of natural gas, coal, diesel oil, gasoline, etc.

Renewable energy

Partners and human resources from outside the organisation:

Human resources (employees and externally contracted personnel – including nurses at specimen collection points, administrative staff)

Business partners

Expert knowledge

Courier companies

Materials, raw materials and finished products

Closed blood collection systems

Chemical and biological reagents

Laboratory equipment

Laboratory accessories

Properties and building materials

Car fleet

Refrigerants (dry ice)

Electronic equipment

Physical security: CCTV cameras, surveillance systems, access control cards, security gates, an electronic visitor management system

Disinfectants

Office and hygiene supplies

Promotional materials and branded merchandise

Own operations

Laboratory diagnostics
Preventive medicine

Pre-analytical and analytical phase

Issuing an order for laboratory tests

Preparing the patient for the test

Collecting specimen for testing:

Transport and registration of specimen

Histopathological diagnostics

Pre-analytical, analytical and post-analytical phase

Fulfilment of procedures to prepare specimen for testing

Embedding tissue in paraffin blocks

Sectioning paraffin blocks using microtomes and placing the sliced tissue samples onto microscope slides

Staining the specimen and securing it with a cover slip

Diagnostic test, description of the test, analysis of the results

Storage of histopathological specimens

Medical diagnostic imaging
Preventive medicine

Analytical and post-analytical phase

Performance of an analysis and technical acceptance of the result

Approval of the test result by a laboratory diagnostician

Banking of biological material – after completing tests

Test quality control

Retention of documentation in electronic and paper form in accordance with applicable law

Diag Invest Sp. z o.o.

Searching for sites for construction projects

Leasing office and service space for medical services

Designing space for medical and other facilities

Consulting and supervision of construction works

Adapting premises to meet the operational needs of medical service providers

Administrative and legal matters – obtaining building and occupancy permits, approvals from the sanitary inspectorate and fire safety authority, and other required consents

Genetic diagnostics
Preventive medicine

Issuing an order for imaging examination

Preparing the patient before the examination

Carrying out the examination

Describing the examination

Shared

Cybersecurity

IT resources and systems

Oversight of the quality of laboratory testing and management processes

Patient education

Disposal of medical (hazardous) waste

Downstream

Marketing

PR

Customer satisfaction surveys

Customer technical support

Handling complaints

B2B sale

B2C sale

E-commerce

In the upstream value chain, we identify key dependencies on suppliers and manufacturers of technology, chemical reagents, and single-use medical products essential for carrying out tests and examinations. Additionally, we depend on providers of imaging diagnostic equipment, IT infrastructure, software and related services, as well as building resources and properties. Moreover, we identify relationships arising from the production of office supplies. In the downstream value chain, there are mainly providers of hazardous waste disposal services, as well as business and consumer relationships arising from our operations.

Within the Group's own operations, we have identified and described the range of medical services arising from our core business activities, with a breakdown by service type and the distinct phases associated with each. The value chain also encompasses customers, including private individuals, healthcare establishments, and businesses.

SBM-2 – Interests and views of stakeholders

We have identified key stakeholders and engaged their representatives in the double materiality assessment process. This began with identifying stakeholders across the value chain and reviewing the stakeholder list included in the Group's 2023 report. From the outset, we ensured that the dialogue included representatives of key groups affected, or potentially affected, by our operations. Our business model is fundamentally oriented toward addressing the needs, expectations, and rights of stakeholders, with particular focus on patients. While not explicitly stated elsewhere in this document, we are committed to ensuring broad access to diagnostic services while upholding the necessary health safety standards and protecting the data of consumers and end-users. The alignment of our business model with stakeholder expectations is demonstrated, for example, by the practice of preceding the introduction of new services, particularly diagnostic tests and examinations, by market research and patient needs assessments.

For the remaining identified stakeholder groups, their needs and views were taken into account during the double materiality assessment through stakeholder dialogue with each group and identification of specific impacts, both positive and negative, related to social and business conduct.

Diagnostyka Group stakeholders:

Stakeholders affected by the Group:	Users of sustainability reporting:
Employees **Suppliers** **Business partners** **Individual customers (patients)**	**Primary users of general-purpose sustainability reporting:** • Investors, shareholders • Management Board, Supervisory Board **Other users of sustainability reporting:** • Industry organisations

Through our website, all stakeholders have access to our sustainability reporting and other ESG-related documents. The stakeholder survey conducted in 2024 as part of the due diligence process, which supported the double materiality assessment process, is described in section IRO-1. The findings of the survey were submitted to the Management Board. By publishing this sustainability statement, we aim to communicate with all stakeholders, internal and external, on topics related to the Group's sustainable development.

Employees

Employees, both of the parent Diagnostyka S.A. and the subsidiaries, are one of our key stakeholder groups. The Group employs medical professionals as well as senior and middle managers, IT specialists, medical representatives, couriers and administrative staff. A key element of our business model lies in our ability to address the needs and expectations of our workforce, as the Group's business model is largely based on medical personnel, who carry out diagnostic procedures and collect specimens for testing. Care for workforce needs, including in the area of training and development, is a priority for Diagnostyka, enabling the organisation to respond to market and societal needs through the introduction of new diagnostic processes, tests, and services.

Channels of communication with employees:

- group and personal meetings with management
- regular meetings of professional groups
- training
- internal communication and knowledge management platform
- newsletters
- onboarding and exit surveys
- engagement survey

Suppliers

A key part of our value chain is the group of suppliers of medical equipment and test reagents. We collaborate with several dozen Polish distributors of global medical companies. The solutions they provide have a real impact on the availability, quality and safety of diagnostic services.

Channels of communication with suppliers:

- phone contact and in-person meetings
- email
- offers
- website – information for suppliers, www.diag.pl

Institutional customers (business partners)

In 2024, the Diagnostyka Group provided services to over 12,000 business partners: public and private healthcare establishments such as hospitals, specialist outpatient clinics, including medical networks, primary healthcare centres, and individual specialist medical practices. These entities provide medical services contracted directly with the National Health Fund (NFZ).

Channels of communication with business partners:

- meetings and discussions with a dedicated medical representatives
- telephone and email communications
- websites (grupadiagnostyka.pl/, grupadiagnostyka.pl/dla-kontrahentow/)
- CSWL system, including access to laboratory test results for physicians

Individual customers (patients)

We also provide services to individual customers (patients), including mainly health diagnostics services.

Channels of communication with patients:

- patient visits to specimen collection points
- websites (www.diag.pl) – online test results
- online shop
- contact and complaint form (diag.pl/patient/contact/)
- posts and comments, chatbots, reviews on social media
- central hotline and regional hotlines
- privacy notices, communication with the DPO
- patient satisfaction surveys, external opinion surveys
- local thematic meetings
- webinars, disease prevention campaigns
- quarterly newsletter sent to around 520,000 subscribers

Investors and shareholders

For details on the shareholding structure of Diagnostyka S.A., see the 'Corporate governance' section.

Channels of communication with investors and shareholders:

- General Meetings
- quarterly conferences for investors, shareholders, analysts, industry experts and media representatives
- investor relations website

Industry organisations

Diagnostyka Group representatives are active in industry organisations, including associations of healthcare professionals, employers' organisations and scientific societies.

Channels of communication with industry organisations:

- in-person meetings and collaborations
- formal memberships

The outcomes of engagement with each stakeholder group through the above communication channels are taken into account on an ongoing basis depending on the nature of information collected.

SBM–3 – Material impacts, risks and opportunities and their interaction with strategy and business model

We analyse the material impacts identified in the double materiality assessment process over the short-term (up to one year), medium-term (one to five years) and long-term (more than five years) horizons, in accordance with ESRS definitions. We generate material impacts in our own operations and across our value chain, through our business partners, suppliers, customers and industry organisations.

Material impacts identified by the Diagnostyka Group in the double materiality assessment process

Actual negative impacts

	ESRS topic	Sub-topic / Sub-sub-topics	Impact description; mechanisms/ channels/ sources of impact	Location in the value chain	Time horizon:		
					Short-term	Medium-term	Long-term
ESRS E1	Climate change	Climate change adaptation Climate change mitigation Energy	Impact of greenhouse gas emissions on climate change	Upstream and own operations	YES	YES	YES
ESRS E2	Pollution	Microplastics	Impact of fleet operations on environmental microplastics	Own operations	YES	YES	YES
ESRS E2	Pollution	Air pollution	Impact on air quality of emissions across the value chain from own processes (liquid fuels and utilities), production of chemicals (reagents) and incineration of medical waste	Entire value chain including own operations	YES	YES	YES
ESRS E5	Circular economy	Waste	Generation of large amounts of non-recyclable hazardous (medical) waste	Own operations	YES	YES	YES
ESRS E5	Circular economy	Resource inflows, including resource use	Exploitation of natural resources as a result of the use of disposable items	Own operations	YES	YES	YES
ESRS S4	Consumers and end-users	Personal safety of consumers and/or end-users	Patient care incidents affecting patient health and lives	Own operations	YES	YES	YES

Actual positive impacts

	ESRS topic	Sub-topic / Sub-sub-topics	Impact description; mechanisms/ channels/ sources of impact	Location in the value chain	Time horizon		
					Short-term	Medium-term	Long-term
ESRS S4	Consumers and end-users	Social inclusion of consumers and/or end-users	Impact on availability of medical diagnostic services due to convenient location of specimen collection points, flexible business hours, useful technical solutions, as well as offering publicly funded testing services and the option to undergo multiple tests at a single specimen collection point	Own operations	YES	YES	YES
ESRS S4	Consumers and end-users		Supporting patient therapies and disease prevention through diagnostic services	Own operations	YES	YES	YES

Potential negative impacts

	ESRS topic	Sub-topic / Sub-sub-topics	Impact description; mechanisms/ channels/ sources of impact	Location in the value chain	Time horizon		
					Short-term	Medium-term	Long-term
ESRS S1	Own workforce	Working conditions	A significant share of workers employed under civil-law contracts (contracts of mandate; Polish: *umowa zlecenie*) may have a negative impact on the perception of the Group as a company offering secure employment	Own operations	YES	NO	NO
ESRS S1	Own workforce	Working conditions	Exposure of the Group's employees to workplace accidents (including needle-stick injuries and traffic accidents)	Own operations	YES	YES	YES
ESRS S1	Own workforce	Equal treatment and opportunities for all	Possible discriminatory treatment and communication incidents among employees across different levels	Own operations	YES	YES	YES

Potential positive impacts

	ESRS topic	Sub-topic / Sub-sub-topics	Impact description; mechanisms/ channels/ sources of impact	Location in the value chain	Time horizon		
					Short-term	Medium-term	Long-term
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Impact of ethical marketing campaigns and educational activities promoting preventive healthcare on the health awareness of patients and the wider public	Own operations	YES	YES	YES

Material risks and opportunities identified by the Diagnostyka Group in the double materiality assessment process

	ESRS topic	Sub-topic / Sub-sub-topics	Risk description	Location in the value chain	Time horizon		
					Short-term	Medium-term	Long-term
ESRS E1	Climate change	Climate change adaptation Climate change mitigation Energy	Risk of incurring costs due to the need to implement low-carbon solutions and technologies in own operations; increasing cost of greenhouse gas emissions and increasing administrative cost of sustainability reporting (transition risk)	Own operations	YES	YES	YES
ESRS E1	Climate change	Climate change adaptation Climate change mitigation Energy	Disruptions across the value chain as a result of extreme weather events and other developments (physical risk)	Entire value chain including own operations	YES	YES	YES
ESRS E5	Circular economy	Waste	Risk of increased fees for waste disposal and incineration	Own operations	NO	YES	YES

ESRS S1	Own workforce	Equal treatment and opportunities for all	Risk of staff shortages due to limited availability of skilled professionals and regulatory changes	Own operations	YES	YES	YES
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Risks of personal data leaks leading to reputational damage and potential legal claims	Own operations	YES	YES	YES
ESRS G1	Business conduct	Corruption and bribery	Risk of corruption incidents that are likely to erode patient trust and result in reputational damage	Entire value chain including own operations	YES	YES	YES
ESRS G1	Business conduct	Group-specific disclosure	Risk of cyber attacks, security breaches, disruptions, vendor errors or major issues with the Group's IT infrastructure	Entire value chain including own operations	YES	YES	YES

	ESRS topic	Sub-topic / Sub-sub-topics	Opportunities	Location in the value chain	Time horizon		
					Short-term	Medium-term	Long-term
ESRS S1	Own workforce	Equal treatment and opportunities for all	Investing in the development of employees and contractors is likely to drive innovation, operational performance and service quality, which directly contributes to improved competitiveness on the market	Own operations	NO	NO	YES
ESRS S4	Consumers and end-users	Social inclusion of consumers and/or end-users	Opportunity associated with using AI tools to enhance the accuracy, efficiency, and scalability of diagnostic processes by automating data analysis and standardising test result reporting	Own operations	YES	YES	YES
ESRS S4	Consumers and end-users	Social inclusion of consumers and/or end-users	Opportunity resulting from the rising demand for disease diagnostics, driven by demographic shifts and climate change	Own operations	YES	YES	YES

In 2024, we identified impacts, risks and opportunities for the first time in full compliance with the ESRS. The principal material risks relate to interactions with the natural environment, material and human resources and stakeholders, as well as the need to meet market and regulatory expectations.

We did not perform any calculations in 2024 to report on:

- the current financial effects of material risks and opportunities on the Group's financial position, financial performance and cash flows, and the material risks and opportunities for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;
- the anticipated financial effects of material risks and opportunities on the Group's financial position, financial performance and cash flows over the short-, medium- and long-term.

Interaction of material impacts, risks and opportunities of the Diagnostyka Group with strategy and business model

The material impacts, risks and opportunities of the Group identified in the double materiality assessment process interact with our organisation's strategy and business model. Our strategy and business model are resilient to environmental risks since we operate a large number of collection points and laboratories, which provides a significant flexibility in daily operations. In terms of social impacts, our approach reflects the increasing public awareness of good health and is centred on contributing to public health and well-being by improving access to diagnostic services and promoting preventive healthcare. Therefore, taking into account the risks involved in using sensitive personal data and the need to prioritise cybersecurity, we consider our strategy and business model to be resilient. We intend to expand our portfolio of diagnostic tests, introduce innovative laboratory services and carry out public health campaigns. We are also expanding a network of diagnostic imaging centres. At the same time, we are committed to providing education for our medical staff and ensuring a healthy workplace, offering safe and comfortable working conditions and a culture of diversity and respect.

The scope and nature of the identified material impacts (both positive and negative), risks and opportunities of the Group in the environmental, social and governance areas are described in disclosure SBM-3. The identified material topics arise from our responsibility for public health (such as access to services), as well as the need to safeguard patient safety and privacy rights and ensure compliance with applicable regulations. These obligations result in certain impacts, particularly in the environmental domain (such as the generation of significant amounts of waste).

Meanwhile, to support easy access to medical services, we continue to develop a network of own and partner-operated specimen collection points. Our laboratories employ modern technologies to scale up diagnostic services in response to growing demand. Laboratory and business processes are being digitised to improve organisational efficiency and streamline collaboration with business partners and patients.

In terms of environmental impacts, our activities include efforts to reduce the Group's carbon footprint by gradually centralising energy purchases and sourcing electricity from green suppliers, ensuring the safe disposal of hazardous medical waste, and improving resource efficiency across our operations. Our corporate governance framework promotes ethical and responsible conduct, transparent communication with stakeholders, and resilience to cyber threats. We also emphasise the importance of abiding by anti-bribery and anti-corruption standards.

This sustainability statement includes a disclosure that goes beyond the topics covered in AR1 16 to E5RS 1 in relation to cybersecurity.

IRO – Description of the process to identify and assess material impacts, risks and opportunities

In the process of identifying and assessing the material impacts, risks and opportunities of the Diagnostyka Group we considered the full list of sustainability topics under paragraph AR 16 of ESRS 1. Our analysis included corporate documents relating to the topics addressed by sustainability reporting. In the area of financial materiality, we assessed the impact of particular ESG topics on the Group's growth, performance and business standing. Every topic, sub-topic and sub-sub-topic was analysed in relation to our value chain and business model.

The process began with a value chain analysis. During a workshop, an external team of ESG consultants discussed the upstream and downstream segments of the value chain, as well as own operations and support activities. This was followed by internal validation of the identified resources, actions and relationships.

The materiality of impacts was assessed using four parameters:

- Scale of the impact (how grave/beneficial the impact is for sustainability)
- Scope of the impact (how widespread the impact is)
- Likelihood of potential impacts
- Irremediable character of the impact

The materiality of risks and opportunities was analysed using two parameters:

- Potential magnitude of the financial effects (the magnitude of the impact on the Group's financial and operating position)
- Likelihood of occurrence

These parameters were rated on a five-point scale in reference to quantitative or qualitative thresholds established based on scientific and market-based sources. For actual impacts, the severity of each impact was assessed. Impacts with severity scores above the category median were considered material. For potential impacts, both the likelihood of occurrence and the severity were considered, with the severity taking precedence over the likelihood. Impacts near the materiality threshold were assessed individually to determine whether they should be included in the list of material topics, based on topic's relevance to the Group's business model. In evaluating risks and opportunities, we also used an internal assessment conducted as part of the preparation for the IPO. Risks and opportunities scoring above the median were considered material. In addition to the above references, professional judgement was applied to identify material impacts, risks and opportunities.

The next step in the identification of impacts involved stakeholder dialogue, primarily with employees and key external stakeholders. This dialogue formed part of the due diligence process. To collect feedback from stakeholders on impacts, risks and opportunities, we prepared five versions of anonymous surveys and conducted interviews with representatives of selected stakeholder groups. Two surveys were addressed to internal stakeholders: employees of Diagnostyka S.A. and its subsidiaries. The remaining three surveys were designed for external stakeholders: patients, suppliers and business partners. The surveys included both closed and open-ended questions covering all sustainability areas and addressed matters identified in the United Nations Guiding Principles for Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. The analysis of responses focused in particular on human rights covered by the International Bill of Human Rights (the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights), as well as on the principles and rights set out in the fundamental conventions referenced in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

The highest number of responses was received from surveys completed by employees of Diagnostyka. For the other stakeholder groups, the analysis was also supported by other dialogue-based processes (including a patient satisfaction survey). In the coming years, we intend to increase the response rate among external stakeholders, particularly suppliers.

Summary of stakeholder dialogue

- **5 stakeholder groups targeted by surveys**
- **737 responses from employees**
- **174 responses from business partners, suppliers and patients**

The survey results were taken into account in the processes of identifying and assessing the Group's impacts, risks and opportunities.

We conducted six stakeholder interviews with representatives of various stakeholders: 4 employees representing different levels and positions, 1 industry organisation representative and one business partner.

The outcomes of the surveys and interviews were presented to the Management Board.

In addition, the double materiality assessment process was supported by the analysis of other materials and studies prepared by the Diagnostyka Group, such as employee engagement surveys, patient satisfaction surveys and feedback from specimen collection point staff.

By publishing this sustainability statement, we aim to communicate with all stakeholders on topics related to the Group's sustainable development.

The study and survey results helped identify negative and positive impacts, risks and opportunities of the Group. In the assessment based on the criteria of scale, scope, irremediable character and likelihood, we took into consideration the relationship to specific human rights. ESG risks were assessed using an internal risk valuation method, consistent with the Group's overall approach to risk assessment and taking into account disruptions to financial flows, reputational matters and other aspects. Since the same valuation method was used, ESG risks are expected to carry the same weight as other risks.

The process of identifying and assessing material impacts, risks and opportunities involved representatives from all core business areas within the Group. The working group included individuals responsible for ESG, payroll, human resources, marketing, investor relations, sales, product development and laboratory coordination, compliance, legal affairs, technology, procurement, finance, personal data security, IT, logistics, quality and administration. We were supported in the materiality assessment by external experts in environmental protection, social impact and non-financial reporting. Several workshops were held, including sessions focused on identified impacts, scenario analysis and the due diligence process. The outcomes of the process, including the list of material impacts, risks and opportunities, were approved by the Management Board. The diversity of the working group,

combined with a clear division of powers and responsibilities, ensured the necessary internal control of the process. There are no formalised procedures in place in this regard.

In identifying material impacts, risks and opportunities, we considered criteria such as location, specific nature of our operations, sector and transaction structure. The location of our operations was analysed, among other aspects, for compliance with ESG regulations.

Location, specific nature of our operations, and the sector in which we operate were particularly important in the identification process. The location of our operations was analysed primarily in terms of regulatory obligations. The medical nature of our business, in turn, required particular attention to corruption risks, as well as risks related to cyber attacks, security breaches and disruptions or major issues in our IT infrastructure.

We reviewed our resources and activities in order to identify actual and potential impacts, risks and opportunities related to resource use and circular economy in our own operations and upstream and downstream the value chain. Key resources were identified as those specific to medical diagnostic services, such as chemical reagents, instruments and disposable materials, as well as car tyres, given our sizeable courier fleet. The analysis was also informed by a review of the literature on waste management.

The ESRS-compliant double materiality assessment process was conducted between October 2024 and March 2025. We intend to update this process systematically, taking into account new information and developments in the market environment.

Identification of material climate-related risks and opportunities

The identification of material risks and opportunities was conducted as part of the analysis of resilience of our strategy and business model to climate-related risks, with consideration of their appropriate place within the value chain. Following the calculation of emissions across all three scopes, we identified the major sources of emissions. This formed part of the double materiality assessment process. In the first step, we mapped the Group's activities across the value chain and determined that the Group conducts its own operations and downstream activities in Poland. No dominant country or region was identified in the upstream segment of the value chain.

The materials used in the analysis included:

- The Net Zero Emissions by 2050 Scenario of the International Energy Agency,
- TCFD Guidance on Scenario Analysis for Non-Financial Companies,
- Intergovernmental Panel on Climate Change 'Climate Change 2021: The Physical Science Basis'.

These scenarios are used to project future climate change and its impact on the planet. The IPCC's high-carbon scenario SSP5-8.5 is one of the five socio-economic development pathways described in the IPCC report 'Climate Change 2021: The Physical Science Basis'. This scenario outlines physical climate hazards, which served as the foundation for identifying climate-related risks. SSP5-8.5 assumes high economic growth, primarily fuelled by intensive fossil fuel consumption, and limited progress in decarbonisation. According to this scenario, greenhouse gas emissions are projected to continue growing until 2100. As a result, global warming may exceed 4°C by the end of the 21st century. Income and social inequality are expected to increase globally, with uneven access to resources and opportunities. These developments would be accompanied by the absence of global mechanisms to manage climate-related risks.

Within the category of physical risks, we identified both acute and chronic risks. Acute risks include sudden events such as heatwaves, tornadoes, floods or avalanches. Chronic risks refer to gradually intensifying phenomena such as temperature variability, changes in air circulation and land degradation.

Our analysis of the consequences for the Diagnostyka Group's operations covered: more frequent heatwaves across all European regions, fire-prone weather conditions in most of Europe by 2080, strong winds and storms, droughts, flooding and extreme precipitation.

The Net Zero Emissions by 2050 Scenario sets out a pathway for the global energy sector to achieve net zero carbon emissions by 2050, limiting global warming to 1.5°C. This scenario is not based on emission reductions in non-energy sectors.

For transition risks, we identified risks associated with adapting to a low-carbon model, in line with the reference scenario. No assets or activities were excluded from consideration. This scenario was applied to analyse our business model and its adaptability as regards the implementation of the Paris Agreement. We assessed our strategy's resilience to market pressures, such as changes in customer and business partner behaviours, and legislative pressures, including new regulatory obligations to adapt products and services. We also analysed the potential replacement or modification of services due to technological advancements, as well as reputational risks, such as potential stigmatisation of the sector.

We determined that sudden weather events, such as fires, storms, flooding or landslides, could damage or destroy infrastructure within our value chain required for the extraction, processing or transport of raw materials and for product manufacturing, thus affecting our operations. However, such short-term disruptions are not expected to pose a major challenge as we have implemented mitigation measures, including diversified sourcing strategies and optimal inventory levels.

Given our extensive network of specimen collection points and laboratories, our business continuity is not expected to be at risk from climate events. In the event of localised disruptions, processes can be redirected to alternate facilities. Along the same lines, when adapting to climate change under the net-zero scenario and in upstream operations, we identify risks associated with adapting products and services to low-carbon processes. Some processes or services may need to be optimised. In the Group's own operations, we identify risks relating to administrative burdens and emission charges imposed by the law. Additionally, we are aware of the impact of climate change on public health, which may lead to increased demand for diagnostic testing in the long term. As a result, we believe our business model and strategy are resilient – our core processes have a low carbon footprint, and the geographical distribution of our facilities ensures greater operational flexibility.

GOV-1 – The role of the administrative, management and supervisory bodies

In 2024, the Diagnostyka Group was managed and supervised by the governing bodies of its parent, Diagnostyka S.A.

Responsibility for the oversight of the Group's material impacts, risks and opportunities rests with the Management Board of the parent. However, no formal allocation of responsibilities for sustainability matters has been defined by the management or supervisory bodies. During the reporting period, the Management Board, serving as the administrative and management body, comprised four members: Dr Jakub Swadźba (President of the Management Board), Dariusz Zowczak (Vice President of the Management Board), Marta Rogalska–Kupiec (Vice President of the Management Board), and Paweł Chytła (Vice President of the Management Board). For details of the Management Board's composition, powers and responsibilities, see the 'Corporate governance' section of this Directors' Report.

During the reporting period, there were changes on the Management Board. The above composition was in effect from 22 May 2024 to 31 December 2024. Prior to that date, the role of Vice President of the Management Board for IT and PMO was held by Michał Kantor.

The Supervisory Board of Diagnostyka S.A. exercises ongoing supervision over the Group's business in each area of its activity, acting in accordance with applicable laws, the Diagnostyka S.A. Articles of Association, resolutions of the General Meeting, and the Rules of Procedure for the Supervisory Board. Members of the Supervisory Board are appointed for indefinite terms. There is no distinction between executive and non-executive members.

As at 31 December 2024, the Supervisory Board consisted of seven members:

- Artur Olender – Chair
- Aniela Hejnowska – Member
- Jacek Prusek – Member
- Grzegorz Jan Głownia – Member
- Marcin Fryda – Member
- Paweł Malicki – Member
- Matthew Strassberg – Member

For information on the qualifications of the Supervisory Board members, see the 'Corporate governance' section.

The Supervisory Board has established an Audit Committee, consisting of Aniela Hejnowska (Chair), Artur Olender, and Jacek Prusek. The Audit Committee supports the Supervisory Board in an advisory and supervisory capacity on matters relating to financial and sustainability reporting, auditing, and the internal control framework. Its responsibilities include monitoring of the financial and sustainability reporting processes, monitoring of the effectiveness of the internal control and risk management systems, and ensuring the independence of the auditor. The Committee issues its opinion on the proposed auditor in the audit selection process. It also reviews audit findings and recommends remedial actions in the event of identified deficiencies. The Committee's role is to help ensure the transparency and integrity of information presented to investors in the financial statements and sustainability reporting.

Members of the Management Board and the Supervisory Board	
Number of Management Board members, including:	4
Women	1
Men	3
Percentage of women on the Management Board	25%
Percentage of men on the Management Board	75%
Percentage of independent members of the Management Board	N/A.*
Number of Supervisory Board members, including:	7
Women	1
Men	6
Percentage of women on the Supervisory Board	14.4%
Percentage of men on the Supervisory Board	86%
Percentage of independent members of the Supervisory Board	28.6%

**The independence criterion does not apply to executive members of governing bodies.*

In 2024, the Management Board and the Supervisory Board did not include any employee representatives.

No formal procedures have been adopted at the Diagnostyka Group for structured oversight of the process of setting targets related to material impacts, risks and opportunities, and the monitoring of progress towards those targets by management bodies and senior management. However, certain impacts, risks and opportunities are covered by our integrated management system compliant with ISO PN- EN ISO 9001:2015, PN-EN ISO 14001:2015 and PN-EN ISO 27001:2015, and management systems compliant with ISO 15189 and ISO 17025. As part of the procedures established within these systems, the Management Board receives regular updates on:

- Reports on complaints and adverse events related to patient care (once a quarter),
- Complaint rates and improvement recommendations (twice a year),
- Quality indicators and pre-analytical error rates (twice a year),
- Management system review reports (once a year),
- Compliance indicators (once a quarter), and
- In the area of data protection: results of audits and risk assessments, the implementation of the GDPR Standard across the Group, and serious security incidents (reported on an ongoing basis, at least monthly).

The Management Board continuously develops its understanding of sustainability through training. In 2024, Vice President Paweł Chytła took part in training on anti-money laundering, counter-terrorism financing, and sustainability reporting in accordance with the ESRS and the CSRD directive. The Management Board also completed internal training on compliance, including due diligence responsibilities for members of governing bodies.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

At the Diagnostyka Group, responsibility for overseeing sustainability matters rests with the Management Board. The Management Board is involved in sustainability-related processes through:

- Setting sustainability targets and developing action plans,
- Developing and overseeing compliance with internal policies and procedures,
- Monitoring the progress toward ESG targets,
- Approving material topics and disclosures for sustainability reporting.

Diagnostyka S.A.'s Research and Sustainability Department manages ESG topics across all companies in the Diagnostyka Group. Its tasks include:

- Reporting non-financial data,
- Overseeing the non-financial data collection system,
- Tracking the implementation of ESG activities,
- Initiating sustainability-related projects,
- Conducting sustainability training for employees.

The Head of the Research and Sustainability Department, who also serves as the Management Board Representative for project management and ESG, reports to the Vice President of the Management Board, Chief Financial Officer.

In 2024, the results of the double materiality assessment comprising the identified material impacts, risks and opportunities were presented to the Management Board, which approved them on 28 March 2025. These results confirmed the validity of our current business and strategic priorities, which are closely tied to the core of the Diagnostyka Group's business model.

GOV-3 – Integration of sustainability-related performance in incentive schemes

At the Diagnostyka Group, the remuneration of members of the administrative, management and supervisory bodies in 2024 was not linked to sustainability matters.

GOV-4 – Statement on due diligence

Core elements of due diligence	
Embedding due diligence in governance, strategy and business model	GOV-1 GOV-2 SBM-3
Engaging with affected stakeholders in all key steps of the due diligence	IRO-1 SBM-2 S1-2 S4-2
Identifying and assessing adverse impacts	SBM-3 IRO-1 (along with E1.IRO-1, E2.IRO-1 and E5.IRO-1)
Taking actions to address those adverse impacts	E1-3 E2-2 E5-2 S1-3 S1-4 S4-4 G1-3
Tracking the effectiveness of these efforts and communicating	GOV-1, GOV-2

GOV-5 – Risk management and internal controls over sustainability reporting

We have internal controls in place for sustainability reporting. The scope of control activities depends on the sources of data, which vary (e.g. data extracted from IT systems and data collected manually). The division of responsibilities within the reporting team facilitates cross-checking of data. All reported data must be approved by the Group's CFO before being finalised. Because sustainability reporting is connected to financial reporting, which is subject to formal internal control procedures, a significant portion of quantitative data on sustainability can be verified against financial data. Part of the internal control process also includes regular communication with the Management Board, which is responsible for the final review and approval of the sustainability statement. The Group has not yet introduced a dedicated risk management system for sustainability reporting.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The information to be reported on impacts, risks and opportunities that we assessed as material was identified by mapping the impacts, risks and opportunities to topics, sub-topics and sub-sub-topics during the double materiality assessment and by applying defined thresholds.

Disclosure No.	Name of disclosure requirement	Section of the sustainability statement
BP-1	General basis for preparation of the sustainability statements	I. General information
BP-2	Disclosures in relation to specific circumstances	I. General information
GOV-1	The role of the administrative, management and supervisory bodies	I. General information
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	I. General information
GOV-3	Integration of sustainability-related performance in incentive schemes	I. General information
GOV-4	Statement on due diligence	I. General information
GOV-5	Risk management and internal controls over sustainability reporting	I. General information
SBM-1	Strategy, business model and value chain	I. General information
SBM-2	Interests and views of stakeholders	I. General information
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	I. General information
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	I. General information
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	I. General information
E1-1	Transition plan for climate change mitigation	II. Environmental information
E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	I. General information II. Environmental information

Disclosure No.	Name of disclosure requirement	Section of the sustainability statement
E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	I. General information II. Environmental information
E1-2	Policies related to climate change mitigation and adaptation	II. Environmental information
E1-3	Actions and resources in relation to climate change policies	II. Environmental information
E1-4	Targets related to climate change mitigation and adaptation	II. Environmental information
E1-5	Energy consumption and mix	II. Environmental information
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	II. Environmental information
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	II. Environmental information
E1-8	Internal carbon pricing	II. Environmental information
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	We have made use of the transitional provisions and have chosen to omit this disclosure.
E2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	I. General information II. Environmental information
E2-1	Policies related to pollution	II. Environmental information
E2-2	Actions and resources related to pollution	II. Environmental information
E2-3	Targets related to pollution	II. Environmental information
E2-4	Impact metrics related to change in pollution	II. Environmental information
E2-5	Substances of concern and substances of very high concern	Not applicable
E2-6	Anticipated financial effects from pollution-related risks and opportunities	Not applicable
E3 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	I. General information

Disclosure No.	Name of disclosure requirement	Section of the sustainability statement
E4 IRO-1	Description of the processes to identify and assess material biodiversity and ecosystems-related impacts, risks and opportunities	I. General information
E5 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	I. General information II. Environmental information
E5 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	I. General information II. Environmental information
E5-1	Policies related to resource use and circular economy	II. Environmental information
E5-2	Actions and resources in relation to resource use and circular economy	II. Environmental information
E5-3	Targets related to resource use and circular economy	II. Environmental information
E5-4	Resource inflows	II. Environmental information
E5-5	Resource outflows	II. Environmental information
E5-6	Financial effects from resource use and circular economy-related impacts, risks and opportunities	We have made use of the transitional provisions and have chosen to omit this disclosure.
S1 SBM-2	Interests and views of stakeholders	I. General information
S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	I. General information III. Social information – Own workforce
S1-1	Policies related to own workforce	III. Social information – Own workforce
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	III. Social information – Own workforce
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	III. Social information – Own workforce
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	III. Social information – Own workforce
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	III. Social information – Own workforce
S1-6	Characteristics of the undertaking's employees	III. Social information – Own workforce

Disclosure No.	Name of disclosure requirement	Section of the sustainability statement
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	III. Social information – Own workforce
S1-8	Collective bargaining coverage and social dialogue	Not applicable
S1-9	Diversity metrics	III. Social information – Own workforce
S1-10	Adequate wage	Not applicable
S1-11	Social protection	We have made use of the transitional provisions and have chosen to omit this disclosure.
S1-12	Persons with disabilities	We have made use of the transitional provisions and have chosen to omit this disclosure.
S1-13	Training and skills development metrics	We have made use of the transitional provisions and have chosen to omit this disclosure.
S1-14	Health and safety metrics	III. Social information – Own workforce
S1-15	Work-life balance metrics	Not applicable
S1-16	Remuneration metrics (pay gap and total remuneration)	III. Social information – Own workforce
S1-17	Incidents, complaints and severe human rights impacts	III. Social information – Own workforce
S4 SBM-2	Interests and views of stakeholders	I. General information
S4 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	III. Social information – Consumers and end-users
S4-1	Policies related to consumers and end-users	III. Social information – Consumers and end-users
S4-2	Processes for engaging with the Group's consumers and end-users about impacts	III. Social information – Consumers and end-users
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	III. Social information – Consumers and end-users
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	III. Social information – Consumers and end-users

Disclosure No.	Name of disclosure requirement	Section of the sustainability statement
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	We have made use of the transitional provisions and have chosen to omit this disclosure.
G1-1	Business conduct policies and corporate culture	IV. Governance information – Business conduct
G1-2	Management of relationships with suppliers	Not applicable
G1-3	Prevention and detection of corruption or bribery	IV. Governance information – Business conduct
G1-4	Incidents of corruption or bribery	IV. Governance information – Business conduct
G1-5	Political influence and lobbying activities	Not applicable
G1-6	Payment practices	Not applicable

List of data points in cross-cutting and topical standards that are required by EU law

Disclosure No.	Data point	Name of data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Page in the Directors' Report
ESRS 2 GOV-1	21 d	Board's gender diversity	x		x		109
ESRS 2 GOV-1	21 e	Percentage of board members who are independent			x		109
ESRS 2 GOV-4	30	Statement on due diligence	x				110
ESRS 2 SBM-1	40 d (i)	Involvement in activities related to fossil fuel activities	x	x	x		Not applicable
ESRS 2 SBM-1	40 d (ii)	Involvement in activities related to chemical production	x		x		Not applicable
ESRS 2 SBM-1	40 d (iii)	Involvement in activities related to controversial weapons	x		x		Not applicable
ESRS 2 SBM-1	40 d (iv)	Involvement in activities related to cultivation and production of tobacco			x		Not applicable
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				x	133
ESRS E1-1	16 g	Undertakings excluded from Paris-aligned Benchmarks		x	x		133
ESRS E1-4	34	GHG emission reduction targets	x	x	x		133
ESRS E1-5	38	Energy consumption from non-renewable sources disaggregated by sources (only high climate impact sectors)	x				134
ESRS E1-5	37	Energy consumption and mix	x				134
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	x				Not applicable

Disclosure No.	Data point	Name of data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Page in the Directors' Report
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x		136
ESRS E1-6	53-55	Gross GHG emissions intensity	x	x	x		136
ESRS E1-7	56	GHG removals and carbon credits				x	136
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			x		136
ESRS E1-9	66 a	Disaggregation of monetary amounts by acute and chronic physical risk		x			136
ESRS E1-9	66 c	Location of significant assets at material physical risk		x			136
ESRS E1-9	67 c	Breakdown of the carrying value of real estate assets by energy-efficiency classes		x			136
ESRS E1-9	69	Degree of exposure of the portfolio to climate related opportunities			x		136
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	x				137
ESRS E3-1	9	Water and marine resources	x				Not material
ESRS E3-1	13	Dedicated policy	x				Not material
ESRS E3-1	14	Sustainable oceans and seas	x				Not material
ESRS E3-4	28 c	Total water recycled and reused	x				Not material
ESRS E3-4	29	Total water consumption in m^3 per net revenue on own operations	x				Not material

Disclosure No.	Data point	Name of data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Page in the Directors' Report
ESRS 2 SBM 3-E4	16 a (i)	Biodiversity sensitive areas	x				Not material
ESRS 2 SBM 3-E4	16 b	Impact on terrestrial ecosystems	x				Not material
ESRS 2 SBM 3-E4	16 c	Endangered species	x				Not material
ESRS E4-2	24 b	Sustainable land/ agriculture practices or policies	x				Not material
ESRS E4-2	24 c	Sustainable oceans/ seas practices or policies	x				Not material
ESRS E4-2	24 d	Policies to address deforestation	x				Not material
ESRS E5-5	37 d	Non-recycled waste	x				140
ESRS E5-5	39	Hazardous waste and radioactive waste	x				140
ESRS 2 SBM-3-S1	14 f	Risk of incidents of forced labour	x				141
ESRS 2 SBM-3-S1	14 g	Risk of incidents of child labour	x				141
ESRS S1-1	20	Human rights policy commitments	x				141
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions			x		141
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x				141
ESRS S1-1	23	Workplace accident prevention policy or management system	x				141
ESRS S1-3	32 c	Grievance/complaints handling mechanisms	x				142

Disclosure No.	Data point	Name of data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Page in the Directors' Report
ESRS S1-14	88 b and c	Number of fatalities and number and rate of work-related accidents	x		x		146
ESRS S1-14	88 e	Number of days lost to injuries, accidents, fatalities or illness	x				We have chosen to make use of the phase-in exemption.
ESRS S1-16	97 a	Unadjusted gender pay gap	x		x		146
ESRS S1-16	97 b	Excessive CEO pay ratio	x				146
ESRS S1-17	103 a	Incidents of discrimination	x				147
ESRS S1-17	104 a	Violations of UN Guiding Principles for Business and Human Rights (UNGPs) and OECD guidelines	x		x		147
ESRS 2 SBM-3-S2	11 b	Significant risk of child labour or forced labour in the value chain	x				Not material
ESRS S2-1	17	Human rights policy commitments	x				Not material
ESRS S2-1	18	Policies related to value chain workers	x				Not material
ESRS S2-1	19	Violations of UN Guiding Principles for Business and Human Rights (UNGPs) and OECD guidelines	x		x		Not material
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			x		Not material
ESRS S2-4	36	Human rights issues and incidents connected to upstream and downstream value chain	x				Not material
ESRS S3-1	16	Human rights policy commitments	x				Not material

Disclosure No.	Data point	Name of data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Page in the Directors' Report
ESRS S3-1	17	Violations of UN Guiding Principles for Business and Human Rights (UNGPs), ILO conventions and OECD guidelines	x		x		Not material
ESRS S3-4	36	Human rights issues and incidents	x				Not material
ESRS S4-1	16	Policies related to consumers and end-users	x				149-151
ESRS S4-1	17	Violations of UN Guiding Principles for Business and Human Rights (UNGPs) and OECD guidelines	x		x		152
ESRS S4-4	35	Human rights issues and incidents	x				154-157
ESRS G1-1	10 b	United Nations Convention against Corruption	x				159-160
ESRS G1-1	10 d	Protection of whistleblowers	x				160
ESRS G1-4	24 a	Fines for violation of anti-corruption and anti-bribery laws	x		x		159
ESRS G1-4	24 b	Standards of anticorruption and antibribery	x				159-160

II. Environmental information

Taxonomy

Environmental information – Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

The majority of our activities, which consist of providing diagnostic services to individual and institutional customers, currently fall outside the scope of the EU Taxonomy. Consequently, the level of Taxonomy-eligible disclosures remains limited.

In accordance with the EU Taxonomy Regulation (i.e. Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment), the Diagnostyka Group is required to disclose the following in its annual report:

- The percentage of turnover derived from products or services associated with environmentally sustainable economic activities,
- the percentage of capital expenditure (CapEx) related to assets or Processes associated with environmentally sustainable economic activities,
- The percentage of operating expenditure (OpEx) related to assets or processes associated with environmentally sustainable economic activities.

To determine whether an economic activity qualifies as environmentally sustainable, it must be assessed against the EU Taxonomy alignment criteria. A Taxonomy-aligned economic activity must:

- Contribute substantially to one or more of the environmental objectives of the EU Taxonomy (climate change mitigation; climate change adaptation; the sustainable use and protection of water and marine resources; the transition to a circular economy; pollution prevention and control; and the protection and restoration of biodiversity and ecosystems),
- Not significantly harm any of the other environmental objectives of the EU Taxonomy (DNSH principle),
- Be carried out in compliance with the minimum safeguards (Group-level assessment),
- Comply with the technical screening criteria (according to Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and the Council and Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and the Council.

In 2024, the Diagnostyka Group was subject to the disclosure requirements under the EU Taxonomy Regulation for the first time. For this purpose, we have developed and implemented an EU Taxonomy reporting process structured around four key stages:

1. Assessing compliance with minimum safeguards,
2. Identifying Taxonomy-eligible activities,
3. Assessing compliance of activities with technical screening criteria and DNSH criteria,
4. Allocating financial data to determine KPIs.

EU Taxonomy reporting process

Organisation of the reporting process within the Diagnostyka Group

Under the authorisation of the Management Board of Diagnostyka S.A., the Group parent, the EU Taxonomy reporting process is overseen by the Management Board Representative for project management and ESG. The report is prepared in a collaborative process by the Research and Sustainability Department, the Analysis and Corporate Control Department and the Accounting Department.

The assessment of compliance with the technical screening criteria is conducted with the involvement of the relevant departments, such as the Logistics Department, Investment Department or IT Department.

Identification of Taxonomy-eligible activities

The Group's activities have been analysed for eligibility under the EU Taxonomy in relation to all six environmental objectives. Identification was based on the descriptions provided in annexes to the delegated regulations establishing the technical screening criteria within the EU Taxonomy.

Four Diagnostyka Group activities were identified under the first environmental objective – Climate Change Mitigation (CCM):

Type of activity according to EU Taxonomy	Description of activity according to EU Taxonomy
CCM 3.20 Infrastructure enabling low-carbon road transport and public transport	Construction of recharging stations with power supply lines and necessary upgrades to the existing power supply system
CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles	Purchase of combustion engine and electric vehicles
CCM 7.2 Renovation of existing buildings	Investments in buildings for laboratories, specimen collection points and administration activities, including repurposing of a building in Łódź for use as a laboratory and specimen collection point
CCM 7.7 Acquisition and ownership of buildings	Rental of premises, primarily for the Group's laboratories and specimen collection points

and one under the fourth environmental objective – Circular Economy (CE):

CE 3.2 Renovation of existing buildings	The aforementioned investment in Łódź

For activity CCM 7.2/CE 3.2 Renovation of existing buildings, Climate Change Mitigation (CCM) was identified as the leading objective.

Assessing compliance of activities with technical screening criteria

We have not identified any Taxonomy-aligned activities, the main reason being the inability to demonstrate that individual technical screening criteria were met. Regarding specific activities:

Type of activity according to EU Taxonomy	Reason for non-alignment
CCM 3.20 Infrastructure enabling low-carbon road transport and public transport	Unable to demonstrate compliance with DNSH criteria
CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles	Unable to demonstrate compliance with DNSH criteria
CCM 7.2 / CE 3.2 Renovation of existing buildings	Failure to meet the substantial contribution criterion under CE 3.2 and failure to comply with the DNSH principle concerning the circular economy under CCM 7.2
CCM 7.7 Acquisition and ownership of buildings	Failure to meet the substantial contribution criterion with respect to energy efficiency requirements Compliance with DNSH criteria was not analysed.

Allocation of financial results

This stage consisted in allocating the amounts of turnover, capital expenditure and operating expenditure to the individual activities identified in the previous step.

Turnover was determined in accordance with the approach used in the Diagnostyka Group's financial reporting.

CapEx was determined based on tables showing movements of property, plant and equipment, right-of-use assets and intangible assets, as provided in the financial statements. An analysis of the registers for individual property, plant and equipment groups for 2024 was conducted to identify and determine the amount of capital expenditures that should be classified as Taxonomy-aligned(and assigned accordingly to the numerator or denominator).

In relation to OpEx, the analysis covered all types of costs, categorised as human resources, premises, equipment, vehicles, services and material costs. The cost analysis was carried out in accordance with the Diagnostyka Group's chart of accounts. Ultimately, the OpEx amount was determined based on cost items aligned with the EU Taxonomy definition of operating expenditure.

Based on the information obtained during the Taxonomy eligibility and alignment assessment, we prepared the required information tables and descriptive disclosures in accordance with the requirements of the EU Taxonomy.

Verification of compliance with minimum safeguards

We have confirmed the Group's compliance with minimum social safeguards. To be Taxonomy-aligned, an activity must be conducted in compliance with the minimum safeguards defined in Article 18 of the EU Taxonomy, i.e.:

- OECD Guidelines for Multinational Enterprises,
- UN Guiding Principles on Business and Human Rights,
- and in line with the principle of 'do no significant harm' referred to in Article 2(17) of Regulation (EU) 2019/2088.

For more information on our policies and procedures ensuring compliance with the guidelines, see sections containing disclosures under ESRS 2 and ESRS G1 – Business conduct.

Oversight of compliance with the minimum safeguards within the Diagnostyka Group is exercised on an ongoing basis. Based on the assessment conducted during the preparation of the Taxonomy disclosures for the 2024 reporting year, our activities were found to be in compliance with the minimum safeguards.

Accounting policies

The calculation of the turnover, capital expenditure (CapEx) and operating expenditure (OpEx) indicators was based on the definitions set out in Annex I of Commission Delegated Regulation (EU) 2021/2178.

We avoided double counting by determining the reported indicators and allocating each amount to only one identified Taxonomy-eligible activity. Depreciated OpEx items were not classified as Taxonomy-eligible. The financial data used in the process included all consolidation adjustments.

Other information

We have not identified any activities that make a substantial contribution to two of the EU Taxonomy's objectives. The key performance indicators in relation to economic activities were not disaggregated.

Turnover

As part of the Taxonomy alignment assessment, we have reviewed the Group's turnover in 2024. With regard to turnover, the Diagnostyka Group does not carry out any Taxonomy-eligible economic activities.

				Substantial contribution criteria						Do No Significant Harm (DNSH) criteria									
Economic activities (1)	Code or codes (2)	Capital expenditure (3)	Proportion of CapEx, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) activities OpEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		*Currency [thousand PLN]*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.0**																	
of which enabling																		**E**	
of which transitional																			**T**
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
				EL; N/EL	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**0.0**	**0.0%**																

Turnover of Taxonomy-eligible activities (A.1+A.2)	**0.0**	**0.0%**																		
B. TAXONOMY NON-ELIGIBLE ECONOMIC ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities	1,950,147	**100.0%**																		
TOTAL	**1,950,147.0**																			

Proportion of turnover/Total turnover

Proportion of turnover/Total turnover	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Capital expenditures (CapEx)

As part of the Taxonomy alignment assessment, we have reviewed the Group's capital expenditure in 2024. We have not identified any Taxonomy-aligned activities.

				Substantial contribution criteria						Do No Significant Harm (DNSH) criteria									
Economic activities (1)	**Code or codes (2)**	**Capital expenditure (3)**	**Proportion of CapEx, year 2024 (4)**	**Climate change mitigation (5)**	**Climate change adaptation (6)**	**Water and marine resources (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity (10)**	**Climate change mitigation (11)**	**Climate change adaptation (12)**	**Water and marine resources (13)**	**Pollution (14)**	**Circular economy (15)**	**Biodiversity (16)**	**Minimum safeguards (17)**	**Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) activities OpEx, year 2022 (18)**	**Category enabling activity (19)**	**Category transitional activity (20)**
Text		*Currency [thousand PLN]*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.0**	**0.0%**																
of which enabling		**0.0**	**0.0%**															E	
of which transitional		**0.0**	**0.0%**																T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
				EL; N/EL	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
Infrastructure enabling low-carbon road transport and public transport	CCM 3.20	486.0	**0.1%**	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	21,256.0	**4.7%**	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*										

Renovation of existing buildings	**CCM 7.2** / CE 3.2	63,588.0	**14.1 %**	***EL***	*N/EL*	*N/EL*	*N/EL*	*EL*	*N/EL*											
Acquisition and ownership of buildings	CCM 7.7	128,941.0	**28.6%**	*EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*	*N/EL*											
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**214,271.0**	**47.5%**	**37.2%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**											
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		**214,271.0**	**47.5%**	**37.2%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**											
B. TAXONOMY NON-ELIGIBLE ECONOMIC ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		**236,645.0**	**52.5%**																	
TOTAL		**450,916.0**																		

The following activities were qualified as Taxonomy-eligible but not Taxonomy-aligned in the context of capital expenditure:

1. CCM 3.20 Infrastructure enabling low-carbon road transport and public transport,
2. CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles,
3. CCM 7.2 / CE 3.2 Renovation of existing buildings,
4. CCM 7.7 Acquisition and ownership of buildings.

Proportion of CapEx/ Total CapEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	47.5%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Operating expenditure (OpEx)

For OpEx reporting, we have chosen to make use of the exemption from calculating the numerator of the key performance indicators related to operating expenditure, provided under point 1.1.3.2 of Annex I of Regulation 2021/2178. The calculated denominator of operating expenditure represented approximately 2% of our total operating expenditure. This confirms that operating expenditures, as defined in accordance with the Taxonomy, are not material to our business model, which is based on the provision of diagnostic services.

				Substantial contribution criteria						Do No Significant Harm (DNSH) criteria									
Economic activities (1)	Code or codes (2)	Capital expenditure (3)	Proportion of CapEx, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) activities OpEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		*Currency [thousand PLN]*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.0**																	
of which enabling		**0.0**																**E**	
of which transitional		**0.0**																	**T**
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
				EL; N/EL	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.0**																	
OpEx of Taxonomy-eligible activities (A.1+A.2)		**0.0**																	

B. TAXONOMY NON-ELIGIBLE ECONOMIC ACTIVITIES		
OpEx of Taxonomy non-eligible economic activities		
TOTAL	0.0	

Proportion of OpEx / Total OpEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Nuclear and fossil gas related activities

We do not conduct, finance or have any exposure to the activities referred to in Sections 4.26 to 4.31 of Annexes I and II to Commission Delegated Regulation (EU) 2021/2139 (nuclear energy-related activities and production of energy from fossil fuels).

Line	Nuclear energy activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels	NO

Environmental information – ESRS E1 –Climate change

GOV-3 – Integration of sustainability-related performance in incentive schemes

At the Diagnostyka Group, the fixed remuneration of members of the Management Board and Supervisory Board is not linked to the achievement of ESG targets or climate-related considerations.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

For the description of material climate-related impacts, risks and opportunities and their interaction with our strategy and business model, see section 'General information – ESRS-2'.

IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities

For the description of the processes to identify and assess material climate-related impacts, risks and opportunities, see section 'General information – ESRS-2'.

E1-1 – Transition plan for climate change mitigation

In 2024, we did not have a transition plan for climate change mitigation in place to support limiting global warming to 1.5 degrees in accordance with the Paris Agreement. We do not intend to adopt a transition plan, as the Diagnostyka Group operates in the services sector and our core business is not carbon-intensive.

E1-2 – Policies related to climate change mitigation and adaptation

In 2024, no formal climate change mitigation policy was in effect within the Diagnostyka Group. Climate-related issues are addressed in our *Environmental Policy*, which focuses primarily on mitigating negative environmental impacts and responsible resource management. We are not a carbon-intensive organisation and as such we do not intend to develop separate climate-related regulations. In the coming years, we plan to address climate-related matters in our *Environmental Policy*.

E1-3 – Actions and resources in relation to climate change policies

The actions we undertook in 2024 in relation to climate change comprised the purchase of renewable energy with guarantees of origin. These actions were financed from operating expenses and did not require significant financial outlays.

Purchase of renewable energy with guarantees of origin

In 2024, the Group was a party to a renewable electricity supply agreement with cancelled guarantees of origin covering 2,617 MWh.

We plan to continue these actions in the short and medium time horizon. We did not identify any need for remedial action.

In taking climate-related action, we did not adopt a specific emission reduction target. A significant part of our activities is carried out in leased premises, and our emissions from electricity consumption largely depend on the national energy mix. In locations where we have direct agreements with electricity suppliers, we are increasing the number of green energy supply agreements. As at 31 December 2024, we had signed such agreements with two green energy suppliers for additional locations.

E1-4 – Targets related to climate change mitigation

In 2024, we had no emission targets in place. We intend to establish such targets when updating our *Environmental Policy* to 2030.

At the same time, despite the absence of measurable targets, we aim to reduce emissions overall, using 2024 as the baseline year. To this end, we are increasing the number of locations where we have direct agreements with electricity suppliers and growing the share of electricity from renewable sources.

E1-5 – Energy consumption and mix

Energy consumption and mix	Quantity [2024]
(1) Total fossil energy consumption (MWh)	51,285.98
Share of fossil sources in total energy consumption (%)	95.14
(2) Consumption from nuclear sources (MWh)	0
Share of consumption from nuclear sources in total energy consumption (%)	0
(3) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
(4) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	2,617
(5) The consumption of self-generated non-fuel renewable energy (MWh)	0
(6) Total renewable energy consumption (MWh) (calculated as the sum of lines 3 to 5)	2,617
Share of renewable sources in total energy consumption (%)	4.86
Total energy consumption, calculated as the sum of lines 1, 2, 6 (MWh)	**53,902.98**

For information on the process and methodology applied to collect energy consumption data, see the description of the carbon footprint calculation methodology in section E1-6. Since 2024 was the first year of data collection, no comparative data is provided in the table.

E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

We used 2024 as the baseline year for carbon footprint calculations and did not estimate year-on-year changes in emissions.

Greenhouse gas emissions were not compared with the previous year's data due to the incomparable organisational structure of the Group in 2023 and 2024, the exclusion of some companies from Scope 1 and Scope 2 calculations for 2023 and the lack of relevant data for that period. Furthermore, Scope 3 emissions were not calculated in 2023.

Scope 1 emission calculations included fuel used by the Group's vehicle fleet and the combustion of natural gas in the Group's locations. Data on fuels used in vehicles, broken down into gasoline (with bio-additives), LPG and diesel oil, were based on invoice information. The source data for liquid fuel consumption was expressed in litres and subsequently converted into MWh using information from the National Centre for Emissions Management (KOBiZE) database and fuel safety data sheets, which was used to determine the appropriate conversion factors. Emission calculations were based on emission factors from the DEFRA database. As a result, emissions were expressed in tCO_2e units. Gas consumption data were obtained from the gas supplier (PGNiG) for locations where we have direct gas supply agreements, and from lessors of leased locations (actual data). For locations where direct data was unavailable, we relied on partial estimates. The calculation was based on a gas consumption factor in kWh/m², derived from actual data. Carbon emissions from natural gas combustion were calculated using emission factors from the DEFRA database.

Scope 2 covers carbon emissions from electricity and district heating consumed by the Group's locations. Electricity consumption data and information on energy suppliers for each location were sourced directly from Diagnostyka S.A.'s energy suppliers, from invoices, recharge invoices issued by lessors, and information provided by location owners. For locations where data could not be obtained, electricity consumption was estimated using a factor expressed in kWh/m² derived from actual data. Due to significant differences in electricity consumption between laboratories and specimen collection points, separate estimation keys were used based on facility type.

In 2024, the Group consumed over 17,000 MWh of electricity. Data on electricity volumes under direct supply agreements was only available for Diagnostyka S.A. The remainder of our electricity consumption was primarily invoiced by lessors (recharge invoices). Diagnostyka S.A. consumed a total of 14,701 MWh of electricity in 2024, including 5,292 MWh under direct agreements with suppliers. It holds documents confirming the cancellation of guarantees of origin for 2,195 MWh of electricity, issued by Towarowa Giełda Energii S.A., representing 41.5% of Diagnostyka S.A.'s direct electricity purchases.

In line with GHG Protocol requirements, we did not use emission factors provided by electricity suppliers in the market-based method of emission calculation. Instead, the amount of electricity covered by guarantees of origin was deducted from the total electricity consumption. Then we applied the European residual mix factor published by the Association of Issuing Bodies (AIB) of 0.788 tCO_2/MWh. This value is significantly higher than the factor from the KOBiZE database used for the calculation of location-based emissions, which stood at 0.559 tCO_2/MWh after accounting for transmission losses. As a result, emissions calculated using the market-based method are higher than those calculated using the location-based method.

Data on district heating consumption was obtained from invoices and from recharge invoices issued by location owners. For locations where such data was not available, we estimated consumption in kWh/m² using actual data.

Emission calculations for district heating under both methods relied on emission factors published by the Energy Regulatory Office (URE) for 2023. Since this factor only accounts for CO_2 emissions, emissions from electricity are reported in tCO_2.

We do not have data to report biogenic CO_2 emissions from the combustion or bio-degradation of biomass not included in Scope 2.

We do not use contractual instruments for Scope 2 emissions.

Calculations of Scope 3 carbon footprint included the following:

- **Category 1:** Purchased raw materials and services,
  - Purchased reagents and diagnostic testing supplies,
  - Disinfectants and cleaning agents, personal and workplace hygiene products,
  - Employee protection supplies,
  - Paper,
  - Testing and contracted medical services: registration of tests, specimen collection,
  - Medical consultations,
  - Laboratory procedures,
- Other materials and services.
  For estimation purposes, emission factors were selected from EXIOBASE 3.8.2 (2019).
- **Category 2:** Capital goods – expenditures on property, plant and equipment including property, plant and equipment under construction, intangible assets and internally developed software not yet brought into use, as recorded in our financial and accounting system. For estimation purposes, emission factors were selected from EXIOBASE 3.8.2 (2019).
- **Category 4:** Upstream transport and distribution – transport other than by company cars. For estimation purposes, emission factors were selected from EXIOBASE 3.8.2 (2019).
- **Category 5:** Waste generated in operations – we generate significant amounts of hazardous (medical) waste, which is disposed of through incineration. The predominant waste material is plastic, due to the widespread use of disposable plastic-based materials (e.g. closed blood collection systems, supplies used in laboratory processes). Emissions were calculated using a plastics emission factor from the DEFRA database. The calculation was based on the weight of waste reported under E5-5. For the purpose of the calculation, all waste generated in our operations was assumed to be plastic waste. Additionally, we included emissions related to waste transport in this category. For this purpose, the financial method was applied to determine the share of the Group's costs attributable to waste transport versus waste handling. A factor from EXIOBASE 3.8.2 (2019) was used to convert the associated emissions.
- **Category 6:** Business travel emissions were estimated based on data from our financial accounting system. For estimation purposes, emission factors were selected from EXIOBASE 3.8.2 (2019).
- **Category 7:** Employee commuting – we used a distance-based method to estimate emissions from employee commuting. This process required assumptions regarding the number of employees commuting to their workplace, the average commuting distance and the number of working days during the year (accounting for leaves and other absences). As no actual data were available, we decided to use publicly available reports. When selecting the specific values, we took into consideration the nature of our operations, such as geographic distribution and varied distances (e.g. distribution of sample collection points at various locations), to ensure appropriate calibration of assumptions. Based on the collected data, we calculated the total number of kilometres travelled annually by employees and own workforce. The DEFRA emission factor was applied to calculate the emissions.

For categories 1, 2, 4 and 6, emissions were estimated using the financial method. Given that some emission factors come from databases published prior to 2024, we applied an inflation rate of 0.69, established by using the Global-Rates inflation calculator. Additionally, to convert amounts from PLN to EUR for the purposes of the financial method, we used the average NBP mid rate for 2024: 4.3065. Details of other Scope 3 categories:

- **Category 3:** Fuel and energy-related activities – emissions were calculated based on collected Scope 1 and Scope 2 quantitative data. DEFRA WTT (Well-To-Tank) factors were used to calculate the emissions.
- **Category 8:** Leased upstream assets – emissions associated with the use of properties, vehicle fleet, etc., are included in Scopes 1 and 2.
- **Category 9:** Downstream transport and distribution – not applicable to the Diagnostyka Group.
- **Category 10:** Processing of sold products – not applicable to the Diagnostyka Group. The product of the Group companies' operations is diagnostic test results.
- **Category 11:** Use of sold products – not applicable to the Diagnostyka Group. The product of the Group companies' operations is services (diagnostic test results).
- **Category 12:** End-of-life treatment of sold products – not applicable to the Group. The product of the Group companies' operations is services.
- **Category 13:** Downstream leased assets – not applicable to the Group.
- **Category 14:** Franchises – not applicable to the Group.
- **Category 15:** Investments – includes Scope 1 and Scope 2 data from companies over which the Group does not have operational control.

We do not have data to report biogenic CO_2 emissions from the combustion or bio-degradation of biomass not included in Scope 3.

Diagnostyka Group	2024
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions (tCO2eq)	5,219.41
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.00
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions (tCO2eq)	13,703.53
Gross market-based Scope 2 GHG emissions (tCO2eq)	15,553.66
Scope 3 GHG emissions	
Total gross indirect (Scope 3) GHG emissions (tCO2eq)	131,271.31
1 Purchased raw materials and services	84,257.81
2 Capital goods	25,931.92
3 Fuel- and energy-related activities	4,329.91
4 Upstream transport and distribution	510.86
5 Waste generated in operations	11,871.84
6 Business travel	130.24
7 Employee commuting	3,646.69
15 Investments	592.04
Total market-based emissions	**152,044.38**
Total location-based emissions	**150,194.25**

GHG intensity

Emissions intensity per net revenue	2024
Total market-based GHG emissions per net revenue (t CO_2e/PLN 1,000)	0.0780
Total location-based GHG emissions per net revenue (t CO_2e/PLN 1,000)	0.0770
Total net revenue (according to financial statements) (thousand PLN)	1,950,147

Revenue figures based on Note 6 to the consolidated financial statements.

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

We have not carried out and do not intend to implement GHG removal and storage projects in our own operations. Neither do we participate in any initiatives of this kind in our value chain.

E1-8 – Internal carbon pricing

We do not apply any internal carbon pricing systems.

E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

We have chosen to make use of the exemption allowing omission of this ESRS1 disclosure under Appendix C to ESRS 1 in Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023, as we are preparing a sustainability statement in accordance with the ESRS for the first time.

Environmental information – ESRS E2 – Pollution

ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

For the description of the processes to identify and assess material pollution-related impacts, risks and opportunities , see section 'General information – ESRS-2'. Within this topic, we mainly identified impacts from upstream reagent production and downstream waste incineration.

E2-1 – Policies related to pollution

We do not currently have a formal separate policy on pollution. The double materiality assessment was conducted for the first time in 2024; in prior years, we did not analyse any pollution-related matters. However, pollution aspects are addressed as part of our environmental policy, which focuses on waste. These considerations are discussed in the subsection on circular economy. Thus, no dedicated policies specific to pollution are currently planned.

E2-2 – Actions and resources related to pollution

There are presently no action plans or initiatives in place at the Group targeting pollution. The double materiality assessment was conducted for the first time in 2024; in prior years, we did not analyse any pollution-related matters. No pollution-related actions are currently envisaged beyond the area of waste. As outlined in the subsection on circular economy, we holds ISO 14001 certification and intend to maintain this certification going forward.

E2-3 – Targets related to pollution

We have not adopted any pollution-related targets. The double materiality assessment was conducted for the first time in 2024; in prior years, we did not analyse any pollution-related matters. We do not plan to adopt any specific targets in this area, as these would overlap with waste-related targets.

Accordingly, no processes, ambition levels or baseline year have been defined. These considerations will be addressed in conjunction with the relevant policies.

E2-4 – Impact metrics related to pollution

As a service company, we are not subject to the provisions of Regulation No 166/2006. There is no actual evidence to suggest that any of our laboratories released pollutants into the air in quantities exceeding the thresholds set out in Annex II of that Regulation. This is supported, among other factors, by the absence of sanctions from the supervisory authorities.

With respect to upstream and downstream activities, we do not currently hold data on emissions to air, water or soil from our business partners.

We identified particulate emissions, including microplastics, resulting from the abrasion of vehicle tyres within our fleet, as a source of environmental impact. In 2024, our fleet comprised 951 vehicles, including courier and company cars. The mass of particulate matter generated was estimated based on the total distance travelled by our fleet, which exceeded 31.5 million kilometres.

Approximately 93% of this figure was derived from a mileage estimate for Diagnostyka S.A., based on fuel consumption data tracked via the fuel card system. Fuel consumption was calculated using average fuel usage per 100 kilometres for different vehicle categories: 7.0 litres per 100 km for gasoline vehicles, 5.9 litres per 100 km for diesel vehicles and 9.6 litres per 100 km for LPG vehicles. These data enabled the estimation of total distance in kilometres travelled by the Diagnostyka S.A. fleet and the average number of kilometres per vehicle. The resulting key was subsequently used to estimate the kilometres driven by the remaining 65 vehicles operated by other Group entities.

Based on the Group's total kilometres travelled and the applied emission factor of 110 mg per km, which was derived from the study 'Contribution of Road Vehicle Tyre Wear to Microplastics and Ambient Air Pollution', the total volume of microplastics generated by the Group was calculated at 3.47 tonnes.

Environmental information – ESRS E5 – Resource use and circular economy

ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

For the description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities, see section 'General information – ESRS-2'.

E5-1 – Policies related to resource use and circular economy

As part of the double materiality assessment we identified matters concerning resource use and the circular economy. Among the key resources identified were chemical reagents, supplies used for the collection of biological samples for testing, technical supplies used in laboratory processes, disposable gloves, vehicle tyres and the resulting waste.

Diagnostic activities – including the collection of material at specimen collection points and operations within the medical diagnostic laboratory – require substantial use of disposable supplies. This is necessary to ensure the quality of testing and to minimise the direct exposure of patients and employees to potentially infectious biological material. Our strategic objective is to ensure patient safety and foster appropriate employee attitudes. In 2024, only the parent Diagnostyka S.A. had an environmental policy in place. This policy focused on the responsible management of resources and addressed the environmental impact of waste generation and disposal, particularly hazardous waste. The volume of waste we generate is proportional to the number of laboratory tests carried out. The *Environmental Policy* of Diagnostyka S.A. is subject to ISO 14001 certification. The document addresses specific needs of affected stakeholders, such as minimising the environmental impact of medical waste. However, it does not cover upstream relationships and is geographically limited to the operational scope of Diagnostyka S.A. The responsibility for its implementation lies with the President of the Management Board, and the Policy is not shared with third parties.

Our laboratory, pathology and genetics companies do not have policies relating to circular economy, as the nature of their operations precludes the reuse of materials due to health rules. Since these entities generate significant volumes of waste, including specifically hazardous medical waste, they have established and implemented procedures for handling medical waste.

The medical waste handling procedures (hereinafter: the procedures) apply to the laboratory, genetics and pathology companies that developed them, as well as to external service providers responsible for cleaning services on company premises and transporting waste for disposal.

The responsibility for implementing these procedures lies with members of Management Boards and senior executives from Group entities. The procedures support compliance with applicable standards, including the following European Union regulations and directives:

- Directive 2008/98/EC on waste – implementation of the procedure ensures alignment with the waste hierarchy principles (prevent, reuse, recycle, dispose);
- Regulation (EC) No 1013/2006 on shipments of waste – applicable to the transport of medical and hazardous waste;
- Directive 2010/75/EU on industrial emissions – aimed at reducing emissions associated with improper waste management;
- National standards and regulations;
- Waste Act – implementation of the procedure ensures compliance with national waste management legislation;
- Healthcare Act – the procedure supports compliance with safety requirements applicable to patients and healthcare professionals;
- Regulation of the Minister of Health on the handling of medical waste – lays down specific rules for handling waste at healthcare facilities;-.

Industry initiatives and best practices:

- WHO: Safe management of wastes from health-care activities – guidelines for the safe handling of medical waste;
- Green Healthcare Initiative – an initiative promoting sustainability in healthcare facilities, including the minimisation and appropriate segregation of waste;
- Health Care Without Harm – a global initiative aimed at reducing the environmental impact of the healthcare sector through the promotion of responsible waste management.

The procedures take into account key stakeholders, such as:

- Medical establishments and laboratories – ensuring compliance with waste management regulations and minimising legal and financial risks;
- Laboratory and medical personnel – ensuring workplace safety through guidelines on the segregation and disposal of hazardous waste;
- Patients – protecting public health by eliminating the risk of infection arising from improper waste handling;
- Regulatory authorities (e.g. sanitary inspectorate, environmental inspectorate) – complying with legal and environmental requirements;
- Waste disposal companies – following clear rules on waste collection and disposal to facilitate their services;
- Society and the environment – reducing the negative impact of medical waste on ecosystems and public health.

The procedures are accessible to company employees through internal information systems, as well as to employees of cleaning service providers working on company premises. Staff in laboratories and specimen collection points, couriers and other individuals exposed to hazardous waste receive training from their direct supervisors (e.g. laboratory managers, collection point managers, courier managers).

Given the nature of our operations, the procedures do not provide for the secondary use of raw materials. Only the largest entity within the Group has a procedure in place for the separate collection of non-medical waste.

Additionally, the procedures do not envisage any increase in the use of renewable resources, which is also due to the nature of our operations.

E5-2 – Actions and resources in relation to resource use and circular economy

We did not undertake any actions in relation to resource use and circular economy in 2024. The reporting year 2024 marked the first time we identified our impacts in these areas. We do not intend to develop a circularity-related action plan, given the nature of our business activities, which require the use of disposable items, as well as the mandatory incineration of all materials that have come into contact with biological material. At the same time, our operations are guided by the overarching principle of resource efficiency.

Our efforts are focused on diligent waste management. Due to the nature of our operations, the actions we have undertaken do not address a more efficient use of technical and biological materials, water, critical raw materials and rare earth metals, the use of recycled materials, circular design, or measures to prevent waste generation in the upstream and downstream segments of the value chain.

Our waste management activities are financed through current expenditures.

E5-3 – Targets related to resource use and circular economy

The nature of our operations precludes the application of circular economy principles. The volume of waste we generate is proportional to the number of laboratory tests carried out.

E5-4 – Resource inflows

Key resource inflows of the Diagnostyka Group in 2024 included materials necessary for conducting laboratory tests and the safe collection of biological specimens, including specifically chemical reagents for testing, single-use sample collection instruments, disposable plastic laboratory items, textiles and nitrile gloves. We also disclose data on car tyre usage as part of our sustainability reporting, which supports the management of the impact from our microplastic emissions.

Resource inflow data for the parent, Diagnostyka S.A., are obtained from the warehouse management system, where weight data is recorded based on information provided by suppliers. Where information from suppliers is unavailable, weights are determined using data for the same product type obtained from other suppliers. For other Group companies, i.e. laboratory, pathology and genetics companies for which such records are not maintained, resource weight was estimated using the weight of resource inflows per test as a key. This key was calculated using the data for Diagnostyka S.A.

Based on these assumptions, the total weight of the Group's resource inflows in 2024 was estimated at 3,503.55 tonnes.

Below are also presented weight figures for key resources based on data from Diagnostyka S.A. They accounted for 75% of the total weight of Diagnostyka S.A.'s resource inflows.

Resource inflows by key category	Weight [t]
Disinfectants and cleaning agents, personal and workplace hygiene products	282.90
Purchased reagents and diagnostic testing supplies	1,126.95
Paper for printing of test results and labels	216.91
Employee protection supplies (disposable gloves)	68.09
Specimen collection systems (including test tubes)	539.53
Disposal (hazardous waste receptacles)	167.55

91.51% of the data on resource inflows was calculated based on an analysis of consumption and losses recorded in the warehouse management system of Diagnostyka S.A. The weights of individual resources were obtained from suppliers. The remaining 8.49% was estimated based on the number of tests performed by the other laboratory, pathology and genetics companies. Due to the nature of the Group companies' operations, the inflowing resources cannot be reused.

Information and specifications provided by manufacturers of single-use plastic supplies did not include details on the recycled content of materials supplied to the Group.

E5-5 – Resource outflows

Total quantity of waste directed to disposal	Weight [t]
Hazardous	1,809.78
incineration	1,805.41
landfill	0
other processes	4.37
Non-hazardous	39.03
incineration	24.22
landfill	0
other processes	14.81
Total amount of waste	**1,848.81**

This group includes waste from operations and ongoing processes, with waste codes 15 01 10*; 16 02 11*; 16 02 13*; 16 03 03*; 18 01 02*;18 01 03*; 18 01 06* – i.e. medical waste. The main materials found in this waste are single-use plastic items (e.g. test tubes), biological material, gloves and gauze.

The data come from the current Waste Database (BDO, https://rejestr–bdo.mos.gov.pl). While the waste register is mandatory in all Group companies, a significant amount of waste is generated and transferred for disposal by the laboratory, pathology and genetics companies. The companies have signed waste collection contracts with authorised providers.

III. Social information

Social information – ESRS S1 – Own workforce

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

In this sustainability statement, we disclose information on material impacts on all individuals who work for the Group, including:

- Employees with employment contracts, accounting for 46% of the Group's own workforce;
- Individuals working under civil-law contracts (contracts of mandate; Polish: *umowa zlecenie*), accounting for 46% of the Group's own workforce. Given the nature of our operations, many employees, particularly nurses and midwives, choose to work part-time under civil law contracts. For most of them, Group companies are an additional place of employment. At the same time, part-time work aligns with our business model – the most common laboratory tests require fasting blood samples, which must be collected in the morning. As a result, shifts at specimen collection points typically last 3 to 4 hours;
- Self-employed persons (under B2B contracts) make up 8% of our own workforce. These are mainly IT staff and physicians, but also nurses, midwives, diagnosticians and paramedics.

The potentially negative impacts on the Group's own workforce identified during the double materiality assessment include:

- Possible discriminatory treatment and communication incidents among employees across different levels;
- A significant share of workers employed under civil-law contracts (contracts of mandate; Polish: *umowa zlecenie*) may have a negative impact on the perception of the Group as a company offering secure employment;
- Exposure of the Group's employees to workplace accidents (including needle-stick injuries and traffic accidents).

The Group has also identified opportunities and risks related to its impacts on own workforce. The following was recognised as an opportunity:

- Investing in the development of employees and contractors is likely to drive innovation, operational performance and service quality, which directly contributes to improved competitiveness on the market

The following was identified as a risk:

- Risk of staff shortages due to limited availability of skilled professionals and regulatory changes

In 2024, we did not take any measures to develop an understanding of how employees with particular characteristics or those working in particular contexts may be at greater risk of harm.

S1-1 – Policies related to own workforce

Identified material impacts on our own workforce are managed based on a range of adopted and implemented documents. The most important of these include:

- The Work Rules,
- The *Anti-Discrimination and Anti-Bullying Procedure*[2],
- The *Occupational Health and Safety Policy*.

The ***Work Rules*** apply to employees under employment contracts in all Group companies with at least 50 employees. The document defines employer and worker obligations and governs issues such as working time, remuneration, counteracting discrimination and workplace bullying, and workplace safety. The content of these documents was not consulted with employees at the time they were drawn up, and responsibility for their implementation lies with the Management Boards of the respective companies.

The ***Anti-Discrimination and Anti-Bullying Procedure*** (an appendix to the Work Rules) sets out the framework for counteracting workplace bullying, discrimination and sexual harassment at Diagnostyka S.A. Similar procedures are in place in all subsidiaries employing more than 50 people. The document clearly states the organisation's zero tolerance for such conduct and establishes procedures for reporting incidents by employees and investigating the reports. Each case is reviewed by an appointed committee, and any necessary improvements are implemented promptly. The mechanisms introduced by the Procedure are aligned with the Labour Code and the European Convention on Human Rights. The Procedure is available to employees via the internal IT platform, and its provisions are also communicated to every new hire at Diagnostyka S.A.

Diagnostyka S.A.'s ***Occupational Health and Safety Policy*** sets out the principles for ensuring safe and healthy working conditions and appropriate accident prevention. The document also governs accident follow-up procedures undertaken by the company. The Policy is based on the Polish Labour Code and the ISO 45001 standard, and applies to all workers and contractors of the Diagnostyka Group parent. Responsibility for implementing the Policy lies with the company's Management Board. The document can be accessed via an internal knowledge base and on the Group's public website. The *Occupational Health and Safety Policy* was not consulted with stakeholders.

Both the *Anti-Discrimination and Anti-Bullying Procedure* and the Occupational *Health and Safety Policy* directly address human rights that are important to our employees, such as countering discrimination and provision of safe working conditions. As far as human rights are concerned, we also apply internal ***Child Protection Standards***, which align with statutory provisions, the UN Convention on the Rights of the Child, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the fundamental ILO conventions. These standards address the rights to life, freedom, personal security and health as well as the prohibition of torture and inhuman or degrading treatment. An additional key document in this area is our *Anti-Corruption Code*, which aims to prevent any form of corruption and is aligned with instruments such as the UN Convention against Corruption. The documents referred to above do not specifically address issues such as human trafficking, forced labour or child labour as – based on our understanding of the Group's value chain – we do not identify material impacts, risks or opportunities in these areas.

Measures that ensure or enable addressing human rights impacts relevant to our own workforce are implemented within the Diagnostyka Group by providing workers with the means to report irregularities promptly and safely. This is regulated by the ***Diagnostyka Group Whistleblowing and Follow-Up Procedure*** (formerly: Internal Reporting Regulations), which is described in this statement in disclosure G1-1 – Business conduct policies and corporate culture.

We do not implement regulations through specific anti-discrimination procedures, neither did we have any specific commitments in 2024 related to inclusion policies for groups particularly vulnerable to risks within its own workforce.

S1-2 – Processes for engaging with own workforce and workers' representatives about impacts

We incorporate the perspective of workers into the management of actual and potential impacts of our operations. **Trade unions and employee representatives** (depending on the Group company concerned) are consulted on various matters, including amendments to work rules and remuneration policies, changes to collective bargaining agreements, potential collective redundancies and allocations from the Employee Social Benefits Fund. These consultations are conducted via traditional and electronic correspondence managed by HR departments. Responsibility for employee dialogue lies with the Management Boards of the respective companies.

Diagnostyka S.A. runs regular **opinion surveys among its own workforce** to gauge the recruitment, onboarding and training experience. The company also regularly performs exit interviews to understand the reasons behind employee attrition. The results of engagement surveys are analysed and trigger the workplace improvement process in areas such as work organisation, communication, relations with line managers, development, employer image, remuneration and team spirit.

[2] Appendix to the Work Rules.

In 2024, Diagnostyka S.A. conducted an **engagement survey** across three additional regions, including an eNPS measurement. Approximately 33% of employees participated, and the average engagement rate was 51.69%. Additionally, in 2024, employees from all Group companies participated in a stakeholder survey carried out as part of our due diligence process. A total of 737 employee questionnaires were completed, and 6 in-depth interviews were conducted. In the process, employees were given the opportunity to share their views on issues such as discrimination and marginalisation.

Diagnostyka S.A. maintains close cooperation with trade unions operating within the organisation. Trade union representatives are invited to collaborate on projects related to employee matters. Negotiations are conducted in accordance with applicable laws.

In Diagnostyka S.A.'s subsidiaries – Diagnostyka Consilio Sp. z o.o., NZOZ Diagno-Med, and Dr. n. med. Teresa Fryda Medical Laboratory – changes relating to employment matters are consulted with employee representatives.

Human rights matters relating to employees across all Group companies are incorporated into work rules and remuneration policies. At Diagnostyka S.A., this area is also addressed in its collective bargaining agreement.

S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns

The channels for our employees to raise concerns, the ways in which they are made available, and follow-up actions and whistleblower protection, are discussed in this statement in disclosure G1-1 – Business conduct policies and corporate culture. In 2024, we examined employee awareness of the whistleblowing procedure and whistleblowing channels. According to the due diligence questionnaires, over **80% of respondents confirmed their familiarity with these channels**.

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

In 2024, we took action on the identified impacts, risks and opportunities related to own workforce using our internal financial and organisational resources.

Training and development

In the area of training and development of own workforce, we identify needs based on our organisation's business objectives and the individual development needs of management and employees. Strategic analysis helps define the key leadership skills required for the implementation of our strategy, while market trend analysis provides insights used to adapt training programmes to the evolving management environment. Training needs are identified based on:

- Analyses carried out by Medical Directors,
- Employee surveys,
- Analyses carried out by managers,
- Consultations with the Management Board regarding strategic requirements.

Training activities are driven by the need to equip employees with up-to-date competencies and ensure high-quality testing and quality control in analytical processes, thereby contributing to both employee development and the Group's success. We believe these training efforts drive innovation, improve operational efficiency and help retain talent.

Training activities carried out by the Diagnostyka Group in 2024 included:

- A **leadership development programme**, consisting of three onsite workshops and six online sessions, aligned with our competency model. Topics included practical leadership, communication, team building and change management. The programme covered 161 participants. and was delivered by the Training and Employee Development Team and an external provider. Its effectiveness is measured by employees' engagement in follow-up assignments – at least 40% of the participants complete all implementation assignments.
- The **Know Your Collection Point e-learning programme** – 40 training files across 10 modules covering topics such as regulations, customer service, test registration, billing and specimen collection. By the end of 2024, 535 individuals had completed the programme.
- An online **course for laboratory technologists** designed to strengthen their diagnostic competence. Topics included pre-analytics, haematology, microbiology, immunology and process automation. In 2024, the course was attended by 125 participants. Of these, 60% completed practical assignments and 75% passed the post-training tests.
- A **parasitology course** for employees, including modules on diagnostics, selected protozoa, nematodes, tapeworms and quality control. The first edition was attended by 160 employees. The course concluded with an exam, passed by 72 participants, of whom 30 received distinction. 81% of the participants took tests and completed their assignments.
- **Medical webinars for customer service employees**, covering topics in analytical diagnostics and microbiology, including food intolerances, blood counts and specimen collection guidelines. 10% to 15% of this professional group took part in online webinars, while the remaining employees will watch the recordings.
- **Customer service training** for specimen collection point staff, focusing on communication and customer interaction mechanisms. Five training sessions were held in 2024, attended by a total of 135 employees. 85% passed the knowledge test.
- **Internal training** for laboratory and quality control teams, aimed at expanding knowledge in medical analytics, testing procedures and laboratory quality management. 95% of laboratory team members take part in the training. The attendees take knowledge tests.

After each training session, employees completed a survey evaluating its usefulness. Following in-person workshops, they received implementation assignments on the training platform, which were reviewed by the Training and Employee Development Team. Periodic reports on

employee training activity are prepared. Knowledge tests covering training programme topics are to be conducted in 2025. After completing the medical training, employees carry out practical assignments, such as identifying pathogenic organisms. As part of leadership programmes, employees receive specific tasks to implement in their daily work or pursue self-defined training objectives.

Access to qualified labour

In terms of access to qualified labour, we define the required and appropriate actions based on employee surveys, meetings with staff and consultations with managers. We also monitor labour market trends and recruitment needs in individual regions. The key position we are seeking to fill is that of a laboratory diagnostician. Actions undertaken in 2024 in relation to access to qualified labour included:

- **Employer branding** – the Group's employer image is built through social media presence and via our internal employee communication platform. We share information about corporate events, team achievements and sporting initiatives to strengthen employee engagement and promote our organisational culture. We also organise team-building, sporting and charity events.
- Collaboration with universities and vocational schools – our cooperation with higher education institutions, primarily medical universities, is based on partnership agreements. In addition to initiatives addressed to students and graduates, we conduct joint R&D projects with universities and carry out commissioned studies. We also participate in educational programmes, sharing industry knowledge and supporting young talent entering the labour market.
- **Internship and work placement programmes** – our laboratories offer students of medical analytics, biology, biotechnology and microbiology the opportunity to complete mandatory work placements. Our cooperation with universities spans the entire territory of Poland. Specialised internships are also offered for laboratory diagnosticians undergoing specialisation training.
- **University job fairs** – we participated in 11 job fairs in a number of Polish cities, such as the Festival of Opportunities at the Medical University of Warsaw and the Job Fair at the Medical University of Silesia.
- **Initiatives for school pupils** – as part of our educational activities, we organised a doors open day at a secondary school in Poznań to mark World Health Day and hosted visits for students and pupils to our central laboratory in Poznań.
- **Student initiatives** – we supported educational projects through sponsorship of the National Master's Thesis Competition for medical analytics graduates, the LabTest competition organised by members of the Student Society of Laboratory Diagnosticians at the Poznań University of Medical Sciences, and the 21st National Debate of Medical Analytics Students (Collegium Medicum of the Jagiellonian University).
- **Legislative activities** – our Research and Sustainability Department, in cooperation with industry organisations and foundations, coordinates actions related to the review of legal acts concerning laboratory medicine. In 2024, we took part in projects involving licensing of medical caretakers and regulations covering laboratory staff, as well as in discussions on the national healthcare system and the recognition to the laboratory diagnostician profession.
- **Supporting diagnosticians in obtaining qualifications** – we support diagnosticians in the specialisation process. With the consent of the Deputy Medical Director in the relevant region, our employees may receive additional days off and funding for specialist training courses.

We intend to measure the effectiveness of our initiatives in this area using indicators such as: the number of job portals included in the recruitment process; the number of candidates applying through these channels; the number of users of the eRecruiter system; the number of events in which Diagnostyka participates; and the number of resulting recruitment interactions. For initiatives supporting employee relocation, success will be assessed based on the number of participants in relocation programmes and their satisfaction levels. In addition, the effectiveness of our efforts will be evaluated using key performance indicators, employee engagement tracking and feedback gathered via the internal platform.

For 2025, we have allocated financial resources to continue these activities, with the scale of implementation adjusted according to evolving needs.

In the area of counteracting **workplace bullying and discrimination**, Diagnostyka S.A. has identified its training needs based on a number of factors, including the employee engagement survey and exit interviews. Information on the *Anti-Discrimination and Anti-Bullying Procedure* is included in the onboarding process for new employees of Diagnostyka S.A. In 2025, the company plans to hold four thematic training sessions, accompanied by e-learning materials, aimed at raising employee awareness of inappropriate behaviours and familiarising them with available mechanisms for responding to and initiating formal procedures to address potential cases of workplace bullying or discrimination. The training will also focus on communicating the expected behaviours and values. The effectiveness of training will be verified by means of knowledge tests with a 70% pass threshold. We expect all participants to pass the test.

We also monitor matters related to the **employment structure and security** for workers employed under civil law contracts. The high share of such contracts at our organisation is due to the specific characteristics of the medical sector and our business model. Given the staffing challenges in medical professions, we tailor employment arrangements for diagnosticians, nurses, midwives, and paramedics to align with prospective employees' preferences, while remaining fully compliant with applicable legal regulations. Moreover, the use of civil law contracts reflects the operational rhythm of specimen collection points, where daily work is concentrated in a 3–4 hour morning window. Their staff, in particular nurses, midwives and receptionists, work part-time and are typically employed with more than one employer.

Despite the variety of employment arrangements, we strive to promote the inclusion of all workers, build awareness of the Group's corporate standards and culture, and apply comparable remuneration and benefit schemes. As this is our first year of reporting on sustainability matters in accordance with the ESRS, it is not possible to present the progress in relation to disclosures from previous reporting periods.

S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

In 2024, we did not have any qualitative or quantitative targets in place for the identified impacts. However, we have set such targets for 2025 and – in some cases – for 2026, including:

- For ensuring the availability of medical personnel:
  - Improving data management related to diagnosticians' specialisations,
  - Implementing new support programmes for diagnosticians undergoing specialisation training,
  - Introducing state-of-the-art recruitment tools,
  - Promoting best practices in recruitment processes within the organisation,
  - Developing a competency-based succession plan for laboratories (target for 2026),
  - Ensuring that trained employees involved in recruitment processes across all regions use the eRecruiter system,
  - Introducing an internal and external recruitment procedure,
  - Implementing recruitment metrics such as time to hire, cost to hire, early attrition (target for 2026),
  - Launching a regular review process gauging job satisfaction after the probation period,
- For counteracting discrimination and workplace bullying:
  - Continued delivery of management training on topics such as communication and management of diverse teams under the Fundamentals of Leadership and Conscious Leader programmes,
  - Implementation of the *Diversity Policy* by the end of January 2025,
  - Training sessions on promoting diversity as well as identifying, responding to and preventing workplace bullying.
  - In the area of development and training, our objective is to implement a comprehensive approach to managing development programmes based on values, competencies and strategic needs. Specific metrics for this area will be defined for 2026.

S1-6 – Characteristics of the undertaking's employees

At the end of 2024, the Diagnostyka Group employed 5,079 workers under employment contracts: 4,351 women (86%) and 728 men (14%). A total of 598 people left the organisation, and the turnover rate was 11.8%.

Total workforce by gender and type of employment at the end of 2024 (full-time equivalents)

Type of employment	Men[3]	Women	Total
Temporary employees (probationary or fixed-term employment contracts)	199.67	1,264.78	1,464.45
Permanent employees (permanent employment contracts)	509.15	2,963.48	3,472.63
TOTAL	708.82	4,228.26	**4,937.08**

The data presented in the table are expressed in full-time equivalents (FTEs), calculated as at the end of the calendar year. We apply the following method for calculating FTEs: for permanent employment contracts, the number of employees is multiplied by their FTE ratio. All employees of the Group work exclusively in Poland.

The headcount figures presented in the table cover all inhouse positions, i.e. individuals employed by the Group under permanent or temporary employment contracts who receive their salaries from the Group by the 10th day of every month. All quantitative disclosures concerning own workforce are derived from our internal HR system (TETA HR) and training system (Orange Learning).

[3] *In 2024, there were no employees in the Diagnostyka Group who declared a gender other than male/female or chose not to disclose their gender.*

S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

Non-employee workers			
Type of employment	**Men**	**Women**	**Total**
Employed under civil-law contracts (contracts of mandate)	502.65	1,527.66	2,030.32
Self-employed[4]	N.A.	N.A.	869
TOTAL		**2,899.32**	

The information provided in disclosures S1-6 and S1-7 (with regard to persons employed under civil-law contracts) is consistent with Note 37 to our consolidated financial statements.

The data presented in the table are expressed in full-time equivalents (FTEs), calculated as at the end of the calendar year. We applied the following method to calculate FTEs: for contracts of mandate (Polish: *umowa zlecenie*), the number of hours paid to individuals employed as at the reporting date was divided by the standard number of hours constituting a full-time position for medical staff (159.25 hours); for B2B contracts, all individuals who had an active service contract with the Group as at the last day of the year were included.

The professional groups that most often choose contract-based work are physicians and IT staff. As a result, there is a significant share of such workers in the Group companies that rely heavily on these groups, namely those operating in telemedicine, histopathology, and IT. The number of self-employed nurses, midwives, laboratory diagnosticians and paramedics is also substantial.

S1-9 – Diversity metrics

The healthcare sector is characterised by a high percentage of female employees, particularly in laboratory medicine. The nursing profession is also female-dominated. At the Diagnostyka Group, women account for as much as 86% of all employees. Women clearly dominate middle management positions and hold the majority of leadership roles in laboratories and specimen collection points. They also make up 53% of top management.

Employees under employment contracts as at the end of 2024, by age[5]		
Employee age bracket	**Total**	**Percentage**
Under 30 years	1,209	24%
30–50 years	2,771	54%
Over 50 years	1,099	22%
TOTAL	**5,079**	100%

Number of top management employees by gender[6]		
Women	**Men**	**Total**
45	40	85
53%	47%	

S1-14 – Health and safety metrics

All our employees are covered by an occupational health and safety management system aligned with applicable legal requirements. In 2024, we did not record any work-related fatalities. However, there were 40 accidents involving workers and 3 accidents involving non-employees. The rate of injuries for employees and own workforce was 3.18.

S1-16 – Remuneration metrics (pay gap and total remuneration)

The analysis of pay disparities is based on a comparison of salaries between women and men with employment contracts (unadjusted pay gap), as well as the ratio between the annual

[4] Includes all individuals who had B2B contracts with the Group on 31 December 2024.

[5] Data expressed as headcount

[6] ESRS-compliant definition of management

compensation of the highest paid individual and the median annual compensation for all employees.

Pay gap and total remuneration ratio

Unadjusted pay gap	**19%**
Ratio between the remuneration of the highest paid individual and the median remuneration for all employees	40.87

A full understanding of gender-based pay disparities at the Diagnostyka Group requires consideration of additional factors, such as differences in job types (medical vs. non-medical), the employment structure of men and women within these groups and the value and nature of the work performed. Therefore, our pay disparity analysis also included the adjusted pay gap.

The unadjusted pay gap analysis covered all Group employees under employment contracts as at 31 December 2024. The unadjusted pay gap was calculated using the average hourly rates for women and men based on total compensation paid in 2024.

Adjusted pay gap

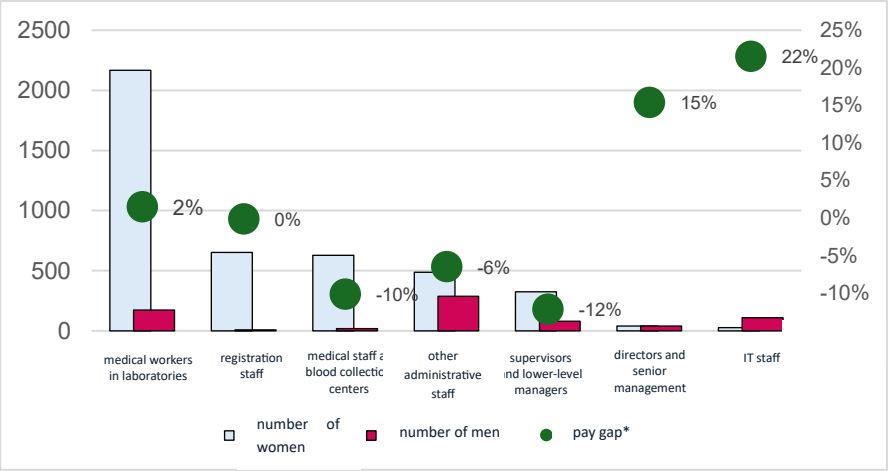
The primary factor influencing the pay gap at the Diagnostyka Group is the employment structure typical of the diagnostic industry, as well as the specific nature of work. These factors are not reflected in the unadjusted pay gap calculation. As a starting point for the calculation of the adjusted pay gap, we compared the average compensation of women and men within homogeneous job groups.

The adjusted pay gap is expressed as a weighted average of the pay gaps for each position, where the weight is the combined compensation of women and men within each group:

Position	Number of women	Number of men	Number of women and men	Pay gap*
Directors and senior management	40	40	80	15%
Leaders and lower management	326	80	406	-12%
Other administration and support staff	488	289	777	–6%
IT staff	26	110	136	22%
Medical staff at laboratories	2,166	172	2,338	2%
Medical staff at specimen collection centres	628	18	646	-10%
Reception staff	653	9	662	0%
Adjusted pay gap	4,327	718	5,045	-0.9%

** Positive values mean that men earn more.*

Negative values mean that women earn more.



* '-' preceding the value means that women earn more.

In 2024, the adjusted pay gap was -0.9%. The impact of the significantly higher proportion of women employed in medical roles is particularly evident in laboratory, specimen collection and reception jobs. These roles, which are key to our operations and account for the largest share of our workforce, show gender pay gaps of 2%, -10% and 0%, respectively. This is due to the specific nature of the industry, which is heavily female-dominated already at the education stage. It is also important to note that the salaries of medical staff are governed by separate regulations of the Ministry of Health, which significantly contributes to maintaining pay equity. In contrast, the higher pay gap in the IT area is attributable to the internal employment structure, where a significantly smaller number of women hold expert-level roles and are more frequently employed in lower-paid positions compared to men. The employment structure within this professional group has a significant impact on the final pay gap reported for the Group as a whole.

S1-17 – Incidents, complaints and severe human rights impacts

In 2024, we received three reports of suspected discrimination. However, none of these were confirmed following internal investigations. No complaints submitted to National Contact Points for OECD Multinational Enterprises were recorded, and we did not incur any fines or compensation related to discriminatory incidents.

Likewise, no severe human rights violations or incidents involving our own workforce were recorded during the reporting period, and the Group was not subject to any fines, sanctions or compensation related to such violations.

In 2024, we received four[7] reports through our whistleblowing channels. We did not incur any costs related to fines, sanctions or compensation.

Social information – ESRS S4 – Consumers and end-users

S4.SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

All individuals using the diagnostic services offered by our laboratories, specimen collection points and imaging companies – whether private customers or representatives of our business partners (such as physicians) and their patients – are subject to the material impacts identified through the double materiality assessment. **In 2024, the Diagnostyka Group served more than 25 million patients.**[8].

The double materiality assessment identified the following:

Three actual impacts related to consumers and end-users:

- Supporting treatment and maintaining patient health through diagnostic services (positive impact): this is an impact specific to the medical industry, the Group's core operating area.
- Impact on availability of medical diagnostic services due to convenient location of specimen collection points, flexible business hours, useful technical solutions, as well as offering publicly funded testing services and the option to undergo multiple tests at a single specimen collection point (positive impact).
- Patient care incidents affecting patients' health and live (negative impact): these incidents, particularly those involving errors in the pre-analytical phase and cases of missing or incorrect test results, directly affect patients' health and lives.

One potential positive impact:

- Impact of ethical marketing campaigns and educational activities promoting preventive healthcare on the health awareness of patients and the wider public.

Based on our assessment, negative impacts are most likely in the case of patients who experience distress or other complications during sample collection. The identified negative impact is therefore linked to individual incidents concerning this specific patient group. We assess the needs of all patients and analyse their feedback to improve our service processes. In particular, we closely monitor how patients who experience complications during sample collection are supported, for example, by designing dedicated patient journeys.

We have also identified opportunities and risks arising from our impacts on patients and all users of our services.

Material risk identified:

- Risks of personal data leaks leading to reputational damage and potential legal claims.

Two identified material patient-related opportunities:

1) Opportunity resulting from the rising demand for disease diagnostics, driven by demographic shifts and climate change.
   a) We identify **macroeconomic and socio-economic trends** contributing to the growing demand for diagnostic services in the Polish healthcare market. The key trends include:

[7] *Irregularities within the meaning of the Whistleblower Protection Act of 14 June 2024 were reported via the whistleblower portal Zgłaszam.to and submissions to compliance@diag.pl.*

[8] *Number of patients is defined by the Group as the total number of patients served over the year.*

i) **Increasing life expectancy** – life expectancy in Poland continues to rise, contributing to a higher incidence of age-related illnesses such as diabetes, cardiovascular diseases and cancer. As people live longer, they generally require more frequent and complex diagnostic testing to monitor and treat chronic illnesses. This demographic shift is already fuelling demand for diagnostic services. According to estimates, the number of people aged over 40 will rise significantly by 2030, further driving the demand;
ii) **Rising incidence of chronic diseases** – the prevalence of chronic diseases in Poland, including cancer, diabetes, cardiovascular conditions and infertility, is growing. These diseases require regular testing and ongoing medical care. The rising incidence of chronic and lifestyle diseases, driven both by the aging population and by widespread lifestyle changes, such as poor dietary habits and physical inactivity, translates into constant demand for diagnostics in both public and private sectors[9];

b) Demand for our services is additionally driven by climate change. **Health impacts of climate change include:**

i) Intensified and more likely cardiovascular and respiratory symptoms,
ii) Increased risk of vector-borne diseases (such as those transmitted by mosquitoes and ticks),
iii) New tropical diseases,
iv) Bacterial gastrointestinal infections,
v) Ailments resulting from extreme weather events (deaths, injuries, respiratory and cardiac problems, infectious diseases and poisonings).

2) Opportunity associated with Using AI tools to enhance the accuracy, efficiency, and scalability of diagnostic processes by automating data analysis and standardising test result reporting.

[9] *Data based on Bain & Company report commissioned by Diagnostyka (2024).*

S4-1 – Policies related to consumers and end-users

We manage the identified material impacts on patients based on policies and procedures adopted and implemented either across the Group or within individual Group companies.

Name of policy	Key content	Implementation
Patient's Bill of Rights	The Patient's Bill of Rights defines the fundamental rights of all individuals receiving healthcare services. Patients have the right to healthcare services consistent with current medical knowledge, dignified care, information about their health status, the right to give consent to treatment and to access medical documentation. They may also designate a person authorised to receive information and access their documentation on their behalf. Patients are entitled to respect for their privacy and dignity, pastoral care, and the right to lodge a complaint if their rights are violated. Healthcare services should be delivered with due respect for patients' rights, and healthcare professionals are obliged to uphold those rights.	The Patient's Bill of Rights is approved by the Quality Management System Representative, while responsibility for its implementation across our facilities rets with directors and managers. Its legal basis includes the Constitution of the Republic of Poland and the Patient Rights and Patient Ombudsman Act. The content of the document was consulted with the Management Board, the Legal Department, the Data Protection Officer and the Healthcare Facility Director. The Bill is available at all specimen collection points and counselling clinics. It has been implemented by all Group companies providing healthcare services.
Primary Specimen Collection Manual	The Primary Specimen Collection Manual defines procedural standards for patients, nurses, physicians and laboratory staff in order to ensure proper ordering of diagnostic tests, preparation of patients and biological material for testing, and appropriate conditions for the collection and transport of biological material to the laboratory.	The PSC Manual is approved by a person authorised by the Management Board. Its implementation across our facilities is the responsibility of directors and managers. The legal basis includes the Medical Activities Act, the Patient Rights and Patient Ombudsman Act, the Regulation of the Minister of Health laying down quality standards for medical diagnostic and microbiological laboratories, as well as international quality standards such as ISO 15189. The content of the PSC Manual was consulted with the Quality Department, the Medical Department, laboratory managers and end-users. The PSC Manual is made available to employees and personnel responsible for collecting specimens for testing. It has been implemented by Diagnostyka S.A. and Diagnostyka Genesis Sp. z o.o.
Procedures for Handling Complaints and Commendations	The procedures standardising the process of handling patient complaints and grievances enable oversight of complaint handling and define the approach for reviewing complaints and developing corrective and preventive measures.	The procedures are approved by the Management Board or a person authorised by the Management Board. Their implementation is the responsibility of directors, managers and the employee responsible for quality management systems. The legal basis includes the Patient Rights and Patient Ombudsman Act, the Medical Activities Act, the Consumer Rights Act, the Regulation of the Minister of Health on medical documentation and quality standards (ISO 9001, ISO 17025, ISO 15189).

Name of policy	Key content	Implementation
		The content was consulted with the Management Board, the Quality and Administration Department and the Sales Department. The procedures are available for internal use and are applied in particular by the staff involved in their execution. Upon request, they are provided to customers, as well as certification, audit and inspection bodies. They have been implemented by: Diagnostyka S.A., Dr n. med. Teresa Fryda Laboratorium Medyczne Sp. z o.o., Diagnostyka Oncogene Sp. z o.o., Badania.pl Sp. z o.o., Diagnostyka Genesis Sp. z o.o., Diagnostyka-Teleradiologia24 Sp. z o.o. and Diagnostyka Wyrobek Sp. z o.o.
Procedure for Monitoring Adverse Events in Patient Care	The procedure sets out the framework for reporting and monitoring adverse events and analysing their root causes, identifying the risk of occurrence and implementing corrective actions to prevent recurrence of such events during the provision of healthcare services.	The procedure and the related process were implemented at Diagnostyka S.A. in July 2024. The procedure was approved and implemented by persons authorised by the Management Board. The legal basis is the Quality of Healthcare and Patient Safety Act of 16 June 2023. The procedure applies across Diagnostyka S.A. to all positions involving patient care.
Child Protection Standards	The *Child Protection Standards* establish principles for safeguarding children from harm and abuse within Group facilities. They apply to employees working with children, as well as to children and their guardians visiting our facilities.	The standards are approved by a person authorised by the Management Board, and their implementation across our facilities is the responsibility of directors and managers. The legal basis includes the Prevention of Sexual Crime and Protection of Minors Act, the UN Convention on the Rights of the Child, and the ILO Declaration on Fundamental Principles and Rights at Work. The content of the document was consulted with the Management Board, the Legal Department, the Human Resources and Payroll Department, and specimen collection point managers (the Specimen Collection Point Coordination Department). The standards are available on the intranet, at specimen collection points, and at laboratories where interactions with children are likely to occur. They have been implemented by Diagnostyka S.A. and Group companies whose operations involve working with children.

Name of policy	Key content	Implementation
The GDPR standard at the Diagnostyka Group **Personal data security policies**	The most comprehensive personal data security policy is in force at Diagnostyka S.A. It outlines the conditions for personal data protection, defining key requirements, as well as roles and responsibilities. The Policy is communicated to the employees, who are formally required to follow its provisions in order to minimise the risk of loss of confidentiality, availability and integrity of personal data. The document serves as an organisational safeguard for personal data, and is periodically reviewed for effectiveness and adequacy with substantial involvement of the Data Protection Officer's Office. In addition, we apply the GDPR Standard – a form of personal data protection policy for our group of companies, which sets out key guidelines on personal data protection as required under the GDPR. It defines specific actions and obligations of the Group companies related to personal data protection.	The policies are approved by the Management Boards of the Group companies, and their implementation is the responsibility of directors, managers and the Data Protection Officer's Office. The GDPR Standard is approved in the same version and wording by the Management Boards of individual Group companies. The legal basis is Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter: the GDPR). The content was consulted by the Data Protection Officer's Office with the IT, Human Resources, Quality and Administration ,and Legal departments. The policies are available for internal use within the Diagnostyka Group and are followed by personnel authorised to process personal data, as well as by senior, middle and lower management. Group companies have implemented personal data protection policies that meet the minimum requirements of Diagnostyka's GDPR Standard.
Website privacy policy	The privacy policy describes what personal data is collected, for what purpose and on what legal basis, and also provides information on user rights, data processing rules, cookies and options to contact the data controller.	The privacy policy is approved by the Management Board, while its technical implementation at Diagnostyka S.A. is the responsibility of Diagnostyka Digital Hub Sp. z o.o. The legal basis is the GDPR. The content of the document was consulted with the Legal Department, the Data Protection Officer and the Marketing Department. The privacy policy is available on Diagnostyka Group websites. It has been implemented by all companies that operate websites.

The Diagnostyka Group has not adopted a formal policy relating to the identified positive impact on patients resulting from the availability of services due to convenient location of specimen collection points, flexible business hours, useful technical solutions, as well as offering publicly funded testing services and the option to undergo multiple tests at a single specimen collection point. This impact stems directly from our business model and does not require separate regulations.

Human rights matters relevant to consumers and end-users are not explicitly regulated in our corporate documents. However, individual policies indirectly address selected rights. Where applicable, alignment of certain policies with internationally recognised instruments concerning consumers or end-users has been indicated in the above policy table. One of the key areas in this respect for the Diagnostyka Group is the right to privacy, which is addressed in the personal data protection policies for patients described above and further elaborated in disclosure G1-1 – Business conduct policies and corporate culture (entity-specific disclosure – cybersecurity). We recognise the importance of engaging with patients and ensuring they have access to remedies, as outlined in sections S4-2 – Processes for engaging with the Group's consumers and end-users about impacts and S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns. No cases of violation of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises affecting consumers or end-users were recorded during the Group's reporting period.

S4-2 – Processes for engaging with the Group's consumers and end-users about impacts

Diagnostyka Group companies engage with patients directly during patient visits to their facilities and via our hotline, as well as indirectly through other communication channels. Up-to-date lists of our specimen collection points and medical imaging centres are available on the Group companies' websites. We also provide the possibility to submit complaints, grievances and commendations using dedicated online forms, as well as in person, via telephone and in writing. Company contact details are published on their respective websites. In addition, the companies employ medical representatives who serve as account managers for groups of business partners, since the provision of medical services requires ongoing and usually direct communication. A dedicated hotline is also available to our business partners.

Patients are engaged throughout all stages of the Group companies' operations, with the form and extent of engagement depending on the nature and scale of each company's activities. This is particularly the case for Diagnostyka S.A., where a **Customer Experience Department** was established in 2024. Its main responsibilities include developing the patient service culture in accordance with the Group's strategy, specifically through:

- Patient satisfaction surveys,
- Qualitative and quantitative studies on service design and selection of services and solutions that drive the quality of patient care,
- Studies conducted at specimen collection points – including A/B testing,
- Oversight of the quality of services provided by Diagnostyka S.A.,
- Patient feedback process (e.g. Google reviews),
- Records of complaints and commendations.

In some companies (Dr n. med. Teresa Fryda Laboratorium Medyczne Sp. z o.o., Diagnostyka Oncogene Sp. z o.o.), patients and business partners are offered the opportunity to share feedback through satisfaction surveys. Based on the collected feedback, adjustments have been made to the opening hours of specimen collection points. Additionally, in facilities serving children, we provide child-friendly spaces and other amenities – for instance, therapeutic stories are offered to help reduce children's anxiety related to blood draws. Selected Group companies have also prepared guidance for parents on how to prepare their children for a visit to the specimen collection point.

Responsibility for effective patient communication lies with the Management Boards of the Group companies, as well as with sales directors and the Customer Experience Department. The effectiveness of our engagement with service users is also evaluated through the analysis of complaints, which are addressed on an ongoing basis, primarily by managers of specimen collection points, laboratories and imaging centres. At least once a year, a summary of the analysis of complaints and grievances is presented to the Management Boards of the companies.

Qualitative studies on service design are informed by feedback from all patient groups.

We place particular emphasis on addressing the needs of seniors, children and individuals who experience distress or other complications during sample collection. Dedicated materials and procedures are prepared to meet the needs of these particularly sensitive groups.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Effective management of remedies in response to patient care incidents within the Diagnostyka Group companies is based on a regular review of reported concerns, identification of issues, root cause analysis, implementation of remedial and preventive actions, and monitoring of their effectiveness. We believe that transparent communication with patients and customers is also crucial, as it helps maintain trust in our services.

The complaint process

Every individual using the services of the Group companies may submit a complaint, concern or grievance through various channels, including:

- Telephone – via hotlines or customer service centres operated by the companies,
- Paper contact forms available at the genetic counselling clinic,
- Online contact form,
- Email,
- Social media,

- Online discussion forums operated by some companies,
- In person at specimen collection points, diagnostic imaging centres and the genetic counselling clinic.

Information on communication channels available to patients is published on the Group companies' websites. The availability of communication channels and measures raising consumer and end-user awareness of the available forms of communication are appreciated by patients. According to a patient opinion survey conducted in 2024, respondents particularly valued our friendly and professional service, as well as accurate and useful information provided by collection point staff.

Key stages of the complaint process:

- **Problem identification and analysis.** We have implemented solutions that allow each registered complaint or grievance to be classified based on the severity of impact on the patient. Each submission is verified through a review of documentation, test results and procedures used. The staff responsible for the relevant process and, when necessary, external experts are also consulted.
- **Risk and impact assessment.** Group companies evaluate complaints in terms of negative impacts on patient health, safety or customer experience. The nature of the incident is also analysed to determine whether it is an isolated or systemic issue.
- **Implementation of preventive measures**, if the situation is likely to pose an ongoing threat.
- **Implementation of remedies.** In the case of erroneous test results, laboratories implement various remedies, such as direct adjustment, which involves amending incorrect results, as well as contacting the patient and their physician to provide the accurate information. If the error has led to significant consequences, compensatory measures may be taken, such as repeating the tests free of charge, providing medical consultations or offering other forms of compensation. At the same time, internal procedures are amended, which includes updating guidelines, modifying the analytical process or providing additional staff training to prevent recurrence. Another important aspect is improving the communication – the laboratory takes steps to provide patients with more transparent information, including better labelling of reports, clear instructions and more supporting information.
- **Monitoring the effectiveness of remedies** through the evaluation of the measures put in place, internal audits to verify compliance with new procedures, and tracking complaints to identify recurring issues.
- **Reporting and improving the quality management system** by documenting remedies and their outcomes, analysing trends in complaints and their impact on the quality of laboratory services, as well as using the data to continuously improve the quality management system and minimise patient risk.

Diagnostyka S.A. prepares quarterly reports on complaints and reported concerns. Information on submissions is monitored, which includes recording the number of substantiated and unsubstantiated complaints, types of errors, and a breakdown by category, including submissions concerning situations that pose a risk to patient health or life. The data are also analysed in annual summary reports. According to Diagnostyka S.A.'s report for 2024, patients submitted 3,708 complaints, of which 2,036 were found to be substantiated.

Summary of complaints at Diagnostyka S.A. in 2024	Total number of complaints	Number of substantiated complaints*	Number of complaints involving a threat to health or life**
	3,708	2,036	31

** Substantiated complaints – complaints in the case of which the company acknowledged the validity of the concerns raised.*

*** Complaints concerning incidents involving a threat to health or life – in laboratory diagnostics, an incident involving a threat to health or life is, for example, an incorrect blood group compatibility result or failure to deliver critical test results on time. However, any incident, such as a delay in releasing a test result, may be classified in this category depending on the individual clinical condition of the patient. Such complaints are reviewed by management.*

Records of adverse events

In 2024, we implemented a new Process for the Management of Adverse Events in Patient Care to identify and manage incidents that cause or may cause a negative impact on patient health or life. The process includes the identification and registration in the system of each incident such as patient fainting or falling, release of an incorrect result due to erroneous order coding, release of an incorrect test result caused by an analyser transmission error, or failure of the e-Lab laboratory system. The logged events come from the following sources: submissions by patients and business partners (only selected categories of reports), e-Lab and SEOD non-conformity records, and reports sent by employees to zdarzenia@diag.pl. The incidents are analysed in terms of their nature and consequences.

Personal data breaches

With regard to personal data breaches, communication channels for submitting feedback or reporting needs are limited to authorised personnel involved in case management, and access to resolution details is strictly controlled. Additionally, patients have a range of rights arising directly from legislation on employee rights, consumer rights and patient rights, as well as rights under the GDPR, including the right to lodge a complaint with a competent authority. Furthermore, the Data Protection Officer's Office operates independently from other parts of the organisation and provides support and assistance to patients in matters relating to personal data protection and any actions taken by other departments in response to such reports. Where any retaliation is reported in connection with the submissions, the Office may conduct audits and inspections.

In the event of a personal data breach affecting consumers or end-users that may impact the rights and freedoms of individuals, we take measures to mitigate the adverse effects, which may include:

- blocking access to documents that were improperly disclosed or shared with unauthorised recipients online, removing documents from distribution and correcting any inaccurate information where necessary;
- retrieving documents containing personal data, changing codes in the system, and securely disposing of documents with incorrect data;
- providing patients with guidance on how to protect themselves against identity theft, fraudulent financial obligations, and theft of additional data, including information on how to assert their privacy rights under civil law.

We do not verify to what extent patients are aware of and trust the procedures described above. However, we maintain ongoing contact with patients and run periodic satisfaction surveys in which patients can express their comments and concerns, including on matters related to personal data protection.

Our cybersecurity assurance practices in 2024 are further discussed in disclosure G1-1 – Business conduct policies and corporate culture.

S4-4 – Taking action on material impacts on consumers and end-users

Throughout 2024, we took action on the identified material impacts on consumers.

Diagnostic services

Positive impact from supporting treatment and maintaining patient health through diagnostic services lies at the core of the Diagnostyka Group's operations. A detailed overview of our actions in this area is provided in Section I and in the 'Business profile' section of this Directors' Report. We assess our impacts in the following dimensions:

- The scale of impact on patients – the number of our customers continues to grow (in 2024, the Group served over 25 million patients), and so does the number of diagnostic tests (161 million tests sold by the Group in 2024).
- The breadth of our service portfolio and its alignment with patient needs.
    - Through our **Medical Department**, we monitor developments in medical science concerning new diagnostic tests, analyse scientific publications and evaluate new testing technologies in the context of the needs of Polish patients and physicians and feasibility of their implementation. This analysis takes into account evolving needs driven by demographic trends in Poland and the health impacts of climate change.
    - In 2024, we added **177 new tests** to our portfolio, including mainly highly specialised human genetics tests, as well as tests enhancing the diagnosis of common diseases such as endometriosis, Alzheimer's disease and cancer.
    - In 2024, our offering was expanded to include two new tests known as **biological clocks**. These are tools for assessing biological age, which is linked to the risk of developing diseases. Awareness of one's biological age can encourage disease prevention.
    - We also continued to expand in the area of comprehensive diagnostics: in 2024, we launched **Longevity+, a new service platform** based on a subscription model, which offers a variety of comprehensive medical services, including diagnostic imaging, laboratory diagnostics, ultrasound testing, endoscopic examinations, as well as dental and ophthalmological services. Work was underway on establishing the Longevity+ **comprehensive diagnostics centre** at our central laboratory located at ul. Jutrzenki 100 in Warsaw, with opening planned for early 2025.

In view of demographic and climate changes, we anticipate a further growth of demand for diagnostic services and have therefore identified these developments as a business opportunity: opportunity resulting from the rising demand for disease diagnostics, driven by demographic shifts and climate change. Our preparations to seize this opportunity involve monitoring and responding to the growing test volumes, managing laboratory performance and efficiency (including investments in operational infrastructure), and making investments that ensure the scalability of our operations (such as implementing innovations and digitising laboratory and logistics processes), as well as securing a pool of skilled medical talents. These actions are described in the 'Growth strategy and prospects' section.

Promoting preventive healthcare

With respect to the impact of ethical marketing campaigns and educational activities promoting preventive healthcare on the health awareness of patients and the wider public, we engaged in prevention and education activities focused on sharing knowledge about diseases, raising public awareness of the importance of testing, and informing patients about proper preparation for specimen collection. These actions combined educational and marketing components. The initiatives took various forms: from webinars and podcasts, to awareness campaigns, and education and art projects.

- **Expert-led webinars** – we organised 17 open-access webinars, which attracted over 32,000 participants.
- The **#WięcejdlaZdrowia (More for Health) podcast** – we published three podcasts on YouTube and Spotify, featuring expert discussions on preventive healthcare, genetics and well-being. The podcasts were played over 8,200 times in total.
- **Online information and sales campaigns** – the campaigns promoted countrywide preventive healthcare initiatives, seasonal testing and diagnostic packages, while also recommending our online knowledge repository. In 2024, these campaigns achieved approximately 5 million ad impressions and 350,000 webpage views. The effectiveness of our campaigns (in terms of reach, engagement and conversions) was recognised with the Grand Prix Performance Marketing Diamonds EU 2024 award.
- **Online knowledge repository** – we continue to expand our educational knowledge base, developed by diagnosticians and physicians. The content covers seasonal topics and explains the Group's diagnostic offering. In 2024, the Diag.pl blog featured 770 articles, 411 answers in the Q&A section, and 220 definitions. The website had almost 20 million views. We are also developing thematic websites: Badaniakrwi.pl and Badanialaboratoryjne.pl.
- **Nowe-Twory Project | At the Crossroads of Science and Art** – in collaboration with micro-photographer Małgorzata Lisowska, we initiated a cancer-themed education and art project. It included an exhibition titled A Story Written in the Body in Three Acts, featuring microphotographs of biological material such as cancer cells, post-chemotherapy tissues and healthy cells after mastectomy. The exhibition was displayed in a range of venues, including a specimen collection point in Warsaw and an NFZ (National Health Fund) branch. The initiative was supported by several organisations, including: Fundacja OnkoCafe-Razem Lepiej, Federacja Stowarzyszeń Amazonki, Fundacja Onkologiczna Rakiety, Fundacja Rak'n'Roll, Świadomi Życia, Zwrotnik Raka and Górnośląska Fundacja Onkologiczna.
- **E-book: 'Longevity'** – we became involved in the e-book project in cooperation with Ewa Chodakowska by providing expertise and financial support.
- The **Women's Business campaign** – Tell Her About It. To support this campaign, we donated 500 vouchers for hormone testing packages for women.

Availability of diagnostic services

We define availability as geographic, financial, and technological accessibility and the removal of barriers for people with special needs.

With respect to the material impact related to improving availability of services, in 2024 our patients could access over 1,150 specimen collection points across approximately 500 towns and cities across Poland. We operate specimen collection points (either directly or through business partners) in every Polish town and city with a population of over 20,000 residents. Our national presence ensures access to well-trained and qualified staff at each location, as **80% of Poland's population live within 10 km of a Diagnostyka specimen collection point**.

Our facilities are open from early morning hours, enabling patients to have fasting samples taken when required. **Specimen collection points are structurally adapted for people with disabilities, seniors and the youngest patients**. Many of them are equipped with play areas and changing tables for children, and the space layout ensures comfort, privacy and personal data protection. Collection points are categorised based on their level of adaptation to the needs of the youngest patients. This information is available on our website.

Our services are used by both self-referred patients and those with referrals from physicians cooperating with the Group. Collection points operated by Diagnostyka S.A. and other Group companies offered diagnostic tests under the **Profilaktyka 40 Plus** (40+ Disease Prevention) programme financed by the National Health Fund (NFZ). In 2024, we carried out diagnostic tests for over **600,000 patients** under this initiative. More than 35,000 of our patients were women who underwent screening as part of the national cervical cancer prevention programme.

Detailed information on the locations, opening hours and services offered by our collection points is available on company websites.

In 2024, we expanded our diagnostic imaging services after new companies joined the Group (the transactions are discussed in the 'Growth strategy and prospects' section), enabling the provision of imaging services to referred patients across 19 Group-operated centres.

Depending on reported preferences, we deliver diagnostic test results to patients and physicians either in paper form (at collection points) or electronically via dedicated applications. In November 2024, we launched a **new Diagnostyka S.A. application**, enabling patients to view both current and previous test results and access selected interpretations generated by AI-based solutions. In parallel, test results are sent to physicians via the internal application Centralny Serwer dla Lekarzy. All services that process medical data are subject to digital security procedures to ensure that the information remains protected.

Training for specimen collection point staff

With regard to the identified impacts related to the occurrence of incidents affecting patient health and the quality of testing, we delivered ongoing training on correct and safe material collection techniques for staff at our own and business partner-run specimen collection points. The decision to implement this training was based on scientific research indicating that activities related to blood draws and collecting other laboratory specimens, referred to as the pre-analytical process, account for approximately 75% of laboratory errors[10]. Additionally, the training covered the topics of customer service quality and providing services to 'special needs customers', such as newborns, children, pregnant women, older adults and chronically ill patients.

The training programmes offered by Diagnostyka S.A. to its staff in 2024 included:

- The **Know Your Collection Point e-learning programme** covering essential aspects of customer service, such as the customer service process, specimen collection, managing discrepancies and releasing test reports. The programme was made available on the employee.diag.pl platform. By the end of 2024, it was completed by 535 individuals.
- Technologist in a Diagnostic Laboratory, **a training course addressed to laboratory technologists**, covering the diagnostic process and medical analytics. One of the modules, Principles of Pre-analytics, focused on proper preparation, collection and receipt of specimens. The course was attended by 135 technologists, representing approximately 20% of those employed in this role within the Group.
- **Internal training at collection points and laboratories** – in 2024, a total of 27 training sessions on correct specimen collection techniques were held, with participation from 356 employees.
- Online training course **Pre-analytics in Microbiological Testing**, comprising a series of five webinars on the principles of microbiological specimen collection and storage. A total of 1,315 individuals participated in this project.
- In-person training **Effective Customer Service**, addressed to staff working at branches without access to the e-learning platform. Five training sessions were conducted with the participation of 135 employees.
- Online training **Assertive Communication in Customer Interactions,** provided to collection point and hotline staff. It was attended by 309 participants.

Training on the principles of the pre-analytical process was also offered by Group subsidiaries.

For staff at collection points operated by our business partners, we provided training in pre-analytics and patient service, including:

1. **Onboarding training** delivered by our commercial teams and specialists from specimen collection points at the start of cooperation with business partners. The scope of the training is based on the contract provisions and the needs identified by each business partner and medical representative. Onboarding training sessions are held regionally.
2. Online access to **asystent.diag.pl**. Business partner staff who handle specimen collection can access a repository of test instructions and descriptions outlining proper collection and storage methods.
3. **Refresher training**, designed to reinforce the correct procedures for specimen collection and for coding specimens and test orders in line with the Group's standards. This training is provided in cases of recurring non-conformities on the part of the business partner, or at the business partner's request (e.g. following staff changes).

In 2025, we intend to implement a number of training projects for our staff. A key initiative will be the Pre-analytics Academy, a series of in-person workshops for collection point staff focused on proper specimen collection, with particular attention to blood draws in children. The project aims to train approximately 800 employees during 40 workshops. In parallel, an e-learning series titled Pre-analytics in Microbiological Testing is planned for launch in January 2025 via the pracownik.diag.pl platform. The course will cover the principles of collection and storage of microbiological specimens.

Additionally, we will provide training materials for our business partners' staff via the asystent.diag.pl portal.

The laboratories keep daily logs for material rejected from further analysis. In such cases, a repeat specimen is required, and the laboratory contacts the patient or the referring physician. These cases are registered and analysed to identify the need for improvement training of specimen collection staff, both at our own points and at those operated by our business partners.

Quality control of laboratory tests

Our activities aimed at ensuring high quality of services focus on developing management systems based on a set of processes, procedures and standards that guarantee the accuracy, repeatability and reliability of test results to prevent the risk of negative impacts related to patient care incidents. The implementation of international standards ISO 15189 Medical Laboratories

10 *Dembińska-Kieć, Naskalski J.W., Solnica B.: Diagnostyka laboratoryjna z elementami biochemii klinicznej [Laboratory diagnostics with elements of clinical biochemistry]. Edra Urban&Partner, Wrocław 2017.*

— Requirements for Quality and Competence and ISO 17025 General Requirements for the Competence of Testing and Calibration Laboratories supports the quality management systems employed by medical laboratories, and the systems' quality is confirmed by the Polish Centre for Accreditation. In 2024, 17 out of the 38 laboratories in Poland accredited under ISO 15189 belonged to the Diagnostyka Group. Two laboratories operated by Diagnostyka S.A. held ISO 17025 accreditation. The standards used in the accredited laboratories are also applied across other Group entities.

The quality of work in each Group laboratory is confirmed by incorporating control samples into routine testing batches and performing statistical evaluations of control material results. In addition to internal laboratory quality control, laboratories undergo external quality inspections conducted by authorised bodies, such as the Centre for Quality Testing in Laboratory Diagnostics (Centralny Ośrodek Badań Jakości w Diagnostyce Laboratoryjnej), Polmicro and the Institute of Hematology and Transfusion Medicine. Laboratories also voluntarily participate in external quality checks by international organisations such as RANDOX and Labquality. Pathology laboratories operate in accordance with the guidelines issued by the Polish Society of Pathologists. Eight companies within the Group hold ISO 9001 certificates.

In subsequent years, Group companies intend to continue their development by maintaining accreditations and certifications, providing staff training, strengthening external quality assessment (EQA) systems, conducting internal audits, overseeing processes, and monitoring indicators of quality, complaints and adverse events. In 2024, the Internal Auditors Team within Diagnostyka S.A., comprising 93 members, conducted 239 internal audits. Reports summarising quality-related activities and monitoring of data protection systems were submitted to the Management Board and served as the basis for identifying remedies and measuring their effectiveness.

Opportunity related to AI tools

To address the opportunity associated with using AI tools to enhance the accuracy, efficiency, and scalability of diagnostic processes by automating data analysis and standardising test result reporting, we implement new technologies, including AI, aiming to improve the quality and performance of medical diagnostics. In 2024, we completed the implementation of an AI-based model supporting cancer detection in histopathological diagnostics. Furthermore, we introduced a new Diagnostyka S.A. application which enables patients to view both current and previous test results and access selected interpretations generated by AI-based solutions.

Another area of growing importance is telemedicine services in medical imaging, where image interpretation is performed remotely by teleradiologists. Given the shortage of radiologists on the market, they improve access to medical imaging services, reduce turnaround times for referring physicians and accelerate diagnostics and therapies. Telemedicine services are provided by selected companies within the Group, including Diagnostyka-Teleradiologia24 Sp. z o.o., which specialises exclusively in this area.

Preventing privacy breaches

To mitigate the identified risk of privacy breaches due to personal data leaks, the Data Protection Officer's Office at Diagnostyka S.A. takes measures to maintain and expand the organisational and technical safeguards for personal data. In 2024, these activities included, in particular:

- The development and implementation of the **GDPR Standard** across the Diagnostyka Group with the aim of establishing a consistent and standardised approach to personal data protection across the Group companies. Introduced on 1 July 2024, the standard constitutes an internal regulation and is mandatory for all subsidiaries. Each company's compliance with the common standard is evaluated on a regular, recurring basis, enabling continuous monitoring of the Group's adherence to applicable regulations and assessment of personal data protection risks. The standard itself is also subject to periodic reviews;
- **Staff training and communication** on policies, procedures and job-specific instructions regarding personal data protection;
- **Audits** conducted to verify compliance with the adopted policies, procedures and job-specific instructions, and to assess the effectiveness of implemented data safeguards;
- **Monitoring data security incidents**, drawing conclusions from past incidents and developing risk management plans in this context;
- **Modifying IT systems** to reduce the risk of improper use of the software;
- Implementing additional **IT safeguards** to prevent unauthorised data access.

Key planned development activities in this area for the coming years include:

- Further development of the GDPR Standard, including a review and update of the document;
- Continuation and improvement of the company assessment process in M&A activities;
- A third party audit to independently verify compliance of the operations of Diagnostyka S.A. and selected Group companies with applicable data protection regulations, standards and best practices.

S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

We have not adopted any formal documents or strategies specifying targets related to material impacts, risks and opportunities in relation to consumers and end-users. Therefore, consumers and end-users were not involved in establishing such targets. For more detailed information on our general processes for engaging with consumers and end-users, see section S4-2 – Processes for engaging with the Group's consumers and end-users about impacts.

IV. Governance information – ESRS G1 – Business conduct

Corporate culture

Mission: **We support good health and longevity through high-quality diagnostics**

Vision: **We aim to set global standards in diagnostic and preventive care**

Values: **responsibility, heart, partnership, knowledge, courage**.

In recent years, we have focused on developing a cohesive organisational culture across the Group, grounded in the framework established by the parent, Diagnostyka S.A. In 2024, particular attention was given to defining and implementing the Group's mission, vision, and core values.

Our mission and vision statements were formulated during strategic workshops involving the management team. Internal communication of the mission and vision to employees of Diagnostyka S.A. and the Management Boards of its subsidiaries began at the turn of 2023 and 2024. Subsequently, more than 50 employees from across our organisation participated in collaborative workshops to define Diagnostyka's core values. Their final wording was officially announced to employees during a webinar hosted by the Management Board.

Throughout 2024, the mission, vision, and values were actively promoted through such initiatives as internal competitions, audiovisual content, and a dedicated internal communication campaign.

The solutions worked out at Diagnostyka S.A. will be shared with the subsidiaries. The newly developed elements of organisational culture and business standards will be adapted accordingly in the process, with due respect for the subsidiaries' unique cultures and areas of expertise.

Internal policies

Our internal policies and procedures are based on Polish and European legislation. Unless stated otherwise, the implementation of policies is the responsibility of the Management Board of Diagnostyka S.A. and the Management Boards of the respective subsidiaries.

Our internal policies include:

1. The *Anti-Discrimination and Anti-Bullying Procedure* (Appendix to the Work Rules) – applicable at Diagnostyka S.A.; for more details, see section ESRS S1 – Own workforce;
2. *Codes of ethics for medical professionals* – as members of a profession of public trust, medical professionals are held to high moral expectations and uphold strict ethical standards. Therefore, respective employee groups at Diagnostyka are expected to abide by the codes of conduct established by their professional associations:
    - Code of Ethics for Laboratory Diagnosticians,
    - Code of Ethics for Nurses and Midwives,
    - Code of Ethics for Physicians;
3. *Diagnostyka S.A. Anti-Corruption Code* – discussed in more detail later in this section;
4. The regime on anti-money laundering and countering financing of terrorism (AML) – this includes the *Diagnostyka S.A. Anti-Money Laundering and Countering Financing of Terrorism Procedure* and the *Diagnostyka S.A. Know Your Customer Procedure* (KYC Procedure). These internal documents outline the responsibilities and processes for monitoring clients (subsidiaries) with regard to connections to criminal activity.

In 2024, we worked on the development of new internal documents:

1. *Diagnostyka S.A. Diversity Policy* – intended to ensure the implementation of sustainable corporate governance standards, in line with the Best Practice for GPW Listed Companies 2021, and to promote diversity and inclusion within the company's operations. The policy was adopted in January 2025.
2. *New Anti-Corruption Code for the Diagnostyka Group (ABC)* – discussed in more detain later in this section.
3. *Diagnostyka Code of Ethics* – developed by the compliance team in cooperation with the HR Department and Research and Sustainability Department representatives to address a gap in the Diagnostyka Group's corporate culture. At the end of 2024, the document was submitted for further consultation.
4. *Diagnostyka Group Supplier Code of Conduct* – intended to define standards of business conduct for all Group suppliers.
5. *Supplier Selection Procedure* – intended to support Diagnostyka in its aim to cooperate with reliable and verified suppliers. The procedure will outline a process for identifying and assessing risks associated with an entity in the supply chain. The document was initially developed by the compliance team and then referred for further internal consultation with the procurement department. By the end of 2024, the procedure had been submitted to the Management Board.
6. *Inside Information Flow Rules* – developed as part of preparations for Diagnostyka's IPO to protect the company's inside information within the meaning of the European Market Abuse Regulation (MAR). The purpose of implementing this procedure is to prevent capital market manipulation and thereby reinforce market stability and investor trust. It is accompanied by the *Rules on Transactions in Diagnostyka Shares,* created to set out the framework for the acquisition of Diagnostyka shares by employees, primarily to reduce the risk of potential MAR violations.

Anti-corruption

In 2024, no incidents of corruption were recorded in any of the Diagnostyka Group companies. Likewise, we were not subject to any sanctions or fines related to corruption incidents.

The principal document governing anti-corruption matters at the Group's parent is the *Diagnostyka S.A. Anti-Corruption Code*[11]. The document addresses the risk of corruption, which has been identified as material for the Group. The Code establishes the rules for preventing corruption, including oversight of donations and sponsorships, conflict of interest management, the acceptance and offering of gifts, and the recording of interactions with public sector representatives. These rules are further detailed in instructions attached to the Code, such as the *Instruction on Interactions with the Public Sector*, *Instruction on Donations and Sponsorships*, and *Instruction on Conflict of Interest Management*. The implementation of the Code supports Diagnostyka S.A. in complying with the Best Practice for GPW Listed Companies 2021 regarding the compliance system and anti-corruption. The regulations applicable in 2024 had not been consulted with stakeholders at the drafting stage.

In accordance with the Code, employees who are alerted to any corrupt behaviour or who are otherwise aware of corruption within our organisation are required to report the issue immediately to their direct supervisor. If the person concerned is a Management Board member, they must report the matter to other members of the Management Board.

The implementation of the *Anti-Corruption Code* is the responsibility of the Management Board of Diagnostyka S.A. The document is publicly available on the intranet, and all new employees are required to familiarise themselves with its content. The Management Board plays a key role in preventing corruption incidents at Diagnostyka. According to the *Anti-Corruption Code*, the Management Board is responsible for appointing an Investigation Committee to examine reported incidents of corruption, and for supervising its activities. The Code also stipulates that no more than one-third of the Committee members may be Management Board members. The Committee's post-investigation report, along with recommendations, is submitted to the Management Board. If the findings indicate a justified suspicion of corruption, the Management Board must immediately report the matter to the public prosecutor, inform the suspected individual of the findings, and may take disciplinary action.

In accordance with the *Anti-Corruption Code*, the Management Board also oversees donations and sponsorships. Approval by a Management Board member is required for any sponsored international travel undertaken by employees. If the travelling individual is a member of the Management Board, a resolution of the Management Board is required. The Management Board supervises all donations and sponsorships provided by the Group and is responsible for making final decisions in these matters. In line with the principles of the Code, we refrain from providing donations or sponsorships to any entities involved in political activity or to public officials.

Anti-corruption efforts, oversight of donations and sponsorships, and conflict of interest management are carried out by the Management Board in cooperation with the Compliance Officer, the Legal Department and the Human Resources Department.

In 2024, the Management Board engaged an external consulting firm **to improve the Group's corruption risk management system**. The project, involving both the Management Board of Diagnostyka S.A. and the Management Boards of its subsidiaries, included:

- An assessment of the likelihood of corruption,
- An estimation of the potential impact of corruption incidents, and
- An analysis of the existing corruption control mechanisms.

The audit was aimed at strengthening internal procedures and aligning them with standards applicable to listed companies on the Warsaw Stock Exchange. Based on the consulting firm's findings, a set of recommendations was developed for implementation within the company and is currently awaiting approval.

At Diagnostyka S.A., **anti-corruption and anti-bribery training** is included in the mandatory onboarding programme for all new hires. In addition, in 2024, the Management Board and selected employees participated in a specialised anti-corruption training course delivered by an external expert provider. All Group employees exposed to an elevated risk of corruption, including employees of sales departments, regional directors and their deputies, corporate directors and members of the Management Board, were requested to participate in the training. This group represents 3.4% of all Diagnostyka employees, of whom 2% completed the training. Furthermore, both the Management Board and the Supervisory Board of Diagnostyka receive reports from the Compliance Department on the effectiveness of the organisation's anti-corruption system at least twice per year.

In 2024, we worked on an anti-corruption code for the entire Diagnostyka Group. The new version of the Code aims to align with the standards applicable to companies listed on the Warsaw Stock Exchange and to extend the current scope of the document to include the subsidiaries. As part of the development process (which included consultations with external consultants and the Management Board), a risk analysis component was integrated into the corruption risk management process and ongoing alignment of our actions with key risks was ensured. We intend to adopt the Code in 2025. A schedule of regular compliance training sessions was established, including anti-corruption training, and all employees will be required to participate.

[11] Based on the *Diagnostyka S.A. Anti-Corruption Code*, Diagnostyka Genesis Sp. z o.o. and Diagnostyka Teleradiologia24 Sp. z o.o. have adopted their own anti-corruption regulations.

Whistleblowing and training

We provide channels for reporting information on irregularities in accordance with the Whistleblower Protection Act of 2024. Whistleblowing is governed by the *Diagnostyka Group Whistleblowing and Follow-Up Procedure*. The Procedure addresses identified material risks of the Group: the risk of corruption incidents, cyber attacks, security breaches, disruptions, vendor errors or major issues with the Group's IT infrastructure. All employees of Diagnostyka S.A. and all newly hired staff are required to familiarise themselves with the document[12]. Information about the Procedure is also provided to job candidates during recruitment and to suppliers taking part in procurement processes. In accordance with the Procedure, whistleblowers may report irregularities anonymously:

- Via an online platform run by an external law firm,
- By writing to a dedicated email address,
- Directly to the Head of the Compliance and Internal Audit Department, who serves as the Compliance Officer.

All persons investigating the reports are obligated to maintain the confidentiality of their involvement and of any information obtained during the process, particularly the identity of the whistleblower and the individual named in the report. Any personally identifiable information about a whistleblower may only be disclosed with their prior explicit consent, subject to exceptions provided for in the Procedure. Retaliation against whistleblowers is strictly prohibited within the Group. This protection also extends to employees who assist in the whistleblowing process, as well as to individuals associated with whistleblowers and employed by the Group, i.e. their family members, relatives and close persons. The *Whistleblowing Procedure* requires the Compliance Officer to conduct an objective and independent investigation into any suspected legal violations and breaches of selected internal policies.

In 2024, we did not conduct any dedicated training for employees on whistleblowing; however, training on internal policies is a component of the standard onboarding process for all new employees at Diagnostyka S.A. Each training module concludes with a test, allowing us to monitor whether the new hires have familiarised themselves with the policies and to check their understanding. In 2024, all employees of Diagnostyka S.A. received communication regarding an update to the *Whistleblowing Procedure*, along with a summary of key points. Additionally, three compliance training sessions were held during the reporting period.

The Compliance Department prepared and delivered an introductory compliance **training session for the Management Boards of the subsidiaries**. The topics included:

- The Group's compliance system,
- Preventing corruption,
- The *Supplier Code of Conduct*,
- The *Business Partner Due Diligence Procedure*,
- Whistleblowing.

Cybersecurity

Cyber attacks, security breaches, disruptions, vendor errors or major issues with the Group's IT infrastructure are among the most material business risks identified for the Diagnostyka Group. In addition to the secure handling of patients' personal data (discussed in more detail in the social information section – ESRS S4 – Consumers and end-users), ensuring the security of our IT and physical infrastructure (including all data carriers, laptops, and servers) is a strategic priority. Our efforts in this area are guided by a **cybersecurity strategy** approved by the Management Board of Diagnostyka S.A., which defines our vision for managing and enhancing cybersecurity and outlines key planned projects. To maximise the effectiveness of cybersecurity management, we have implemented an information security management system aligned with the ISO/IEC 27001 standard in force at Diagnostyka S.A.[13]

The cybersecurity system undergoes regular **external audits**. In 2024, the external audit was concluded with the extension of the certificate for another year. In the coming years, we plan to gradually extend cybersecurity efforts to the subsidiaries.

Cybersecurity policies in place at the parent:

- *Personal Data Security Policy*, *GDPR Standard* and specific procedures – as further described in disclosure S4-1.
- *Cybersecurity Strategy (2023-2025)* – a 3-year strategy outlining our vision for managing and enhancing cybersecurity, as well as a list of planned projects.
- 2-year IT Strategy adopted in 2024.
- *IT System Management Manual* (under ISO 27001) – a set of guidelines governing the management and administration of the company's IT systems used to process employee and patient personal data across all Diagnostyka S.A. entities in Poland. The manual, approved by a Management Board Representative, is mandatory for all system users. The document is overseen by the ISMS Coordinator and is available for internal use. The manual is also being implemented at Diagnostyka Digital Hub Sp. z o.o., which develops software for the Group. At the beginning of January 2024, an IT Systems Assistant was

[12] In 2024, the Compliance Department distributed the Procedure for implementation to the subsidiaries covered by the new legal requirement. By the end of the year, the Procedure had been implemented by: Diagnostyka S.A., Dr n.med. Teresa Fryda Laboratorium Medyczne Sp. z.o.o., and Diagnostyka Consilio Sp. z o.o.

[13] ISO 27001 has also been implemented at Diagnostyka Teleradiologia24 Sp. z o.o. (a telemedicine company).

appointed to oversee the implementation of this manual and keep track of any current matters.
- *Guide to Safe Use of Computers and Networks* (under ISO 27001).

Personal data protection at each Group company is regulated by separate policies. The parent applies the *Personal Data Security Policy*, specifying the conditions for personal data protection and defining the most important requirements, roles and responsibilities in this area. The document addresses material risks identified within the Group: the risk of cyber attacks, security breaches, disruptions, vendor errors or major issues with the Group's IT infrastructure. In line with the Policy, confidentiality of personal data and transparency in data processing must be strictly observed in any interactions with consumers and end-users.

The Policy is communicated to the employees of Diagnostyka S.A., who are required to follow its provisions to minimise the risk of loss of confidentiality, availability and integrity of personal data. The document serves as an organisational safeguard for personal data, and is periodically reviewed for effectiveness and adequacy with the involvement of the Data Protection Officer's Office.

The Policy was approved by the Management Board, and its implementation is the responsibility of directors, managers and the Data Protection Officer's Office, within the scope specified in the Policy. Its provisions refer in particular to the General Data Protection Regulation (GDPR). The Policy is available for internal use.

Our cybersecurity efforts in 2024 included:

- Maintaining ISO 27001 certification (audit conducted in April 2024),
- Implementing a Security Operations Centre (SOC),
- Strengthening the Security Office by expanding the team of experts and integrating physical security competence,
- Developing a cybersecurity training and awareness programme,
- Implementing a vulnerability management process,
- Introducing cybersecurity assessment based on CIS Controls – initiating security-enhancing efforts,
- Developing and upgrading security systems,
- Aligning with the requirements of the NIS2 directive,
- Conducting cybersecurity audits at subsidiaries,
- Drafting the initial version of a cybersecurity strategy for subsidiaries,
- Implementing a security incident handling process.

Resources allocated to cybersecurity efforts included:

- Investments in advanced security systems,
- Budget allocation for services related to data processing security and its monitoring,
- Funding for security audits and penetration testing,
- Increased financial allocations for human resources engaged in cybersecurity processes,
- Key teams engaged in cybersecurity efforts: Security Office, Data Protection Officer' Office, IT Department, Project Office.

Our planned projects include certification under the new ISO 27001:2022 standard, implementation of a cybersecurity training and awareness programme, further upgrades and development of security systems, and improvements to cybersecurity processes. Additionally, we intend to roll out a new information security policy, update the Cybersecurity Strategy and expand it to cover the entire Group. The medium-term objectives are to:

- Maintain ISO 27001 certification,
- Achieve a minimum 4.5/5 CIS Controls[14] compliance score by 2027,
- Approve and implement an information security policy across all companies,
- Appoint a Chief Security Officer for the Group.

[14] *CIS Controls (Critical Security Controls) are a set of best practices in cybersecurity.*