



Potęgowo Wind Farm Corporate Social Responsibility Plan

15.12.2025

NUMER BS/603/CSR/25

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Revision Table

No.	Revision	Date	Author	Change	Page
[•]	[•]	[•]	[•]	[•]	[•]

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Potęgowo Wind Farm

Corporate Social Responsibility Plan

PROJECT:

Potęgowo Wind Farm

Poland, Zachodniopomorskie and Pomorskie Voivodships,
Sławieński and Słupski Counties, Malechowo, Potęgowo,
Redzikowo and Damnica Municipalities

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Glossary

CSR	Corporate Social Responsibility
EIA	Environmental Impact Assessment
ESAP	Environmental and Social Action Plan
ESG	Environmental, Social and Governance
EU	European Union
IOE	Independent Ornithological Expert
KPI	Key Performance Indicator
Project	Potęgowo Wind Farm
WF	Wind farm



1. Introduction

This Corporate Social Responsibility (CSR) Plan was developed for the voluntary adoption of social responsibility by the Potęgowo Wind Farm (WF, the Project), ensuring a positive impact on society and the environment. By implementing this Plan, the Company aims to ensure transparent, traceable and verifiable management of environmental, social and governance (ESG) issues throughout the life cycle of the Project, and to provide the Lenders and other stakeholders with clear evidence of ongoing compliance with applicable requirements and commitments.

The CSR Plan was prepared to define the activities by which the Project makes sustainable and ethical decisions, identifying key performance indicators (KPIs) for achieving ESG goals. KPIs reflect the progress and achievement of the Company goals and objectives. KPIs are used to monitor and evaluate the performance of various aspects of the Company, such as financial, operational, customer, employee, environmental and social.

The document was developed to comply with the provisions of the 'Updated Environmental and Social Action Plan (ESAP) for Extended Potęgowo Wind Farm: Poland', according to which the CSR Plan shall be updated and maintained in line with best practice. Therefore, this CSR Plan was developed based on international good practice and a renewed European Union (EU) strategy 2011-2014 for CSR.

Potęgowo WF is situated in northern and north-western part of Poland and consists of three clusters. Potęgowo West cluster is situated in Zachodniopomorskie Voivodship, Sławieński County, Malechowo Municipality. Construction of this cluster begun in June 2019 and ended in August 2020, and became operational in the same month. It consists of 43 turbines.

Potęgowo East and South clusters are situated in Pomorskie Voivodship, Słupski County, Potęgowo, Damnica and Redzikowo (which until 31 December 2023 operated as Słupsk Municipality) Municipalities. Construction of the Potęgowo East begun in August 2018 and ended in July 2020. Potęgowo East became fully operational in July 2020 and consists of 38 turbines. Construction of the Potęgowo South begun in June 2021 and ended in March 2023. It became operational in March 2023 and consists of 17 turbines.

2. Company

Potęgowo Wind Farm is developed and managed by Potęgowe Mashav Sp. z o.o. The owner of this special purpose vehicle is Mashav Management Sp. z o.o. This Company is a leading developer and a fully integrated renewable energy producer, which constructs and operates renewable energy assets in Poland. Benefitting from its strong and well-established relationships with the largest international construction companies, turbine and photovoltaic suppliers, law firms and financial institutions operating in the Polish market, the Company implements large investments in the field of renewable energy.

Moreover, Mashav Management Sp. z o.o. is trading electricity and operating as a Balancing Responsible Party under license No. OEE/11379/70576/W/DRE/2023/MFr (dated 31 October 2023). Through its own trading department and experienced staff, the Company actively participated in the Polish Power Exchange. It offers services to renewable energy sources producers and consumers.

Mashav Management Sp. z o.o., an affiliate of Mashav Energia Sp. z o.o., managed the construction of the WF and is currently managing its operation and maintenance using its team of qualified engineers and technical managers who contribute their extensive experience in the energy industry.

Mashav Management Sp. z o.o. is fully owned by Zephyrus Wing Energies Ltd., a publicly traded Israeli company listed on the Tel Aviv Stock Exchange. Zephyrus Wing Energies Ltd. is controlled by the Israel Infrastructure Fund, an Israeli investment funds group.

The Project operated under the current model of supporting renewable energy projects, based on auctions carried out by the Energy Regulatory Office. The investment is financed by a consortium of six financial institutions, including the European Bank for Reconstruction and Development as the lead arranger, DNB Bank Polska S.A., Bank Pekao S.A., mBank S.A. (as the agent), Intesa Sanpaolo S.p.A. and Powszechny Zakład Ubezpieczeń S.A. (eng. State Insurance Company).

3. Commitment to Corporate Social Responsibility

Mashav Management Sp. z o.o., as the owner and operator of the Potęgowo WF, is committed to conducting its activities in a socially and environmentally responsible manner, in line with the principles of sustainable development and international good practice. This responsibility includes not only compliance with national legal requirements but also aligning Project management with the requirements and standards of the financing institutions.

The Company recognises that investments in the wind energy sector might have a significant impact on the social and natural environment, while at the same time making an important contribution to the energy transition and to the reduction of greenhouse gas emissions. Accordingly, Mashav Management Sp. z o.o. commits to:

- minimising the Project's adverse environmental impacts, in particular with regard to biodiversity, landscape, water and soil resources, air quality and waste management,
- ensuring safe and decent working conditions for all employees and contractors involved in the Project, with full respect for their rights and the principles of equal treatment and non-discrimination,
- building constructive relationships with stakeholders, including local communities, municipal authorities, land users and other parties, through transparent dialogue, responding to concerns raised and taking legitimate expectations into account in decision-making processes,
- ensuring high standards of corporate governance, including clear accountability for the oversight of environmental and social matters, effective risk management, and the prevention of misconduct, conflicts of interest and corruption.

These commitments are implemented through the implementation of Environment, Health and Safety Management System and its Plans that are appropriate to the scale and nature of the Project, and the implementation of measures and actions contained in the ESAP, including in particular:

- policies and procedures governing key environmental, social and governance issues,
- management plans (including in the areas of biodiversity, health and safety, stakeholder engagement, and contractors),
- grievance mechanisms for local communities as well as for all direct and contracted employees,
- regular monitoring and reporting of environmental and social performance.

This Corporate Social Responsibility Plan is one of the key documents for implementing the above commitments at the Project level. In accordance with the ESAP, this Plan will be maintained and updated if needed, to reflect current legal and regulatory requirements, international standards, and experience gained during the operation of the Project and engagement with stakeholders.

4. Environmental CSR Plan

The Environmental CSR Plan presented below (Table 4.1) sets out the approach adopted by the Company to managing the environmental aspects. It is designed to ensure that the Company implements its projects and operates in compliance with applicable national and EU environmental legislation and the ESAP agreed with the Lenders. In addition, it aims to ensure additional positive environmental impacts.

Table 4.1 Overview of Environmental CSR Plan

No.	Action	Responsibility	Timeframe	KPI
1.	Conducting environmental monitoring of birds and bats prior to the commencement of construction phase of each Potęgowo WF cluster.	Independent Ornithological Expert (IOE)	Before the start of construction phase of each of the Potęgowo WF clusters	Percentage of annual reports with the results of monitoring submitted to and accepted by relevant authorities Percentage of final reports from the monitoring

No.	Action	Responsibility	Timeframe	KPI
				submitted to and accepted by relevant authorities
2.	Environmental supervision of implementation of land use conditions, measures to minimize and mitigate negative impacts on the environment and natural resources during the construction phase of the Projects.	Project Manager Contractors	During the construction phase	Reports with the results of environmental supervision Verification of implementation of measures included in the periodic Social and Environmental Reports for the Potęgowo WF
3.	Implementation of land use conditions, measures to minimize and mitigate negative impacts on the environment and natural resources during the operational phase of the Projects.	Project Manager Contractors	During the operational phase	Verification of implementation of measures included in the periodic Social and Environmental Reports for the Potęgowo WF
4.	Implementation of the active turbine management plan to mitigate impact on bats for Bięcino WF (one of the Potęgowo WF subprojects).	Project Manager	Each year of operational phase of Bięcino WF from 1st July to 15th October	Number of documented shutdowns and bat casualties on Bięcino WF
5.	Conducting environmental monitoring of birds and bats during the operational phase of each Potęgowo WF cluster.	IOE	3-year operational monitoring within the first 5 years of operation of each of the clusters	Percentage of annual reports with the results of monitoring submitted to and accepted by relevant authorities Percentage of final reports from the monitoring submitted to and accepted by relevant authorities
6.	Revision of the need to continue operational environmental monitoring during the operational	IOE	After 3 years of operational phase of each	IOE's review attached to the periodic Social and

No.	Action	Responsibility	Timeframe	KPI
	phase for each Potęgowo WF cluster.		of the Potęgowo WF clusters	Environmental Report for the Potęgowo WF
7.	Supporting the cumulative impact assessments of WFs located near the Potęgowo WF.	Project Manager	Throughout the Project lifetime, as needed	<p>Percentage of the Environmental Impact Assessment (EIA) procedures for nearby WFs in which cumulative impact assessment was supported</p> <p>Percentage of the cumulative impact of nearby WFs with Potęgowo WF assessed as insignificant in EIA Reports</p>
8.	Supporting the municipality where the Project is located in planting trees.	Project Manager	Throughout the Project lifetime, as needed	The number of trees planted with the Company's support presented in the periodic Social and Environmental Reports for the Potęgowo WF
9.	Supporting the forestry near which the Project is located in planting forests.	Project Manager	Throughout the Project lifetime, as needed	The number of trees planted with the Company's support presented in the periodic Social and Environmental Reports for the Potęgowo WF
10.	Planting trees around one of the Company's photovoltaic farms.	Project Manager	Before the start of operational phase of the relevant photovoltaic farm	Report with the results of environmental supervision

5. Social CSR Plan

The Social CSR Plan presented below (Table 5.1) sets out the approach adopted by the Company to managing the social aspects, minimising the impact on people, and ensuring appropriate stakeholder engagement. It is designed to ensure that the Company implements its projects and operates in compliance with applicable national and EU legislation and the ESAP agreed with the Lenders. In addition, it aims to ensure additional positive social impacts, as the Company is constantly supporting activities that are ongoing in the municipalities where the Project is located and will react to every approach from the municipalities and local communities.

Table 5.1 Overview of Social CSR Plan

No.	Action	Responsibility	Timeframe	KPI
1.	Regular contact with the landowners in the area where the Projects are located.	Project Manager	Throughout the Project lifetime, as needed	Number of documented land lease agreements and potential payments
2.	Periodic reporting of environmental monitoring results to the relevant authorities.	Project Manager IOE	Annually during monitoring After monitoring is complete	Percentage of annual reports with the results of monitoring submitted to and accepted by relevant authorities & of final reports from the monitoring submitted to and accepted by relevant authorities
3.	Maintaining the Grievance Mechanism for communities available in Polish and English online form (on Project website) and in paper version available in the municipalities where Project is located.	Project Manager	Throughout the Project lifetime	Received grievances recorded in the Grievance Book Percentage of grievances resolved
4.	Maintaining the contact points in municipalities where the Project is located, in which information about	Project	Throughout the Project lifetime	Percentage of municipalities (where the Project is located) in which relevant

No.	Action	Responsibility	Timeframe	KPI
	the Project and relevant documentation in Polish and English is disclosed.			Project information and documentation was made available
5.	Conducting noise monitoring during the operational phase of each Potęgowo WF cluster.	Project Manager	After each of the Potęgowo WF cluster is fully operational	Percentage of noise monitoring reports submitted to and accepted by relevant authorities
6.	Planting trees around one of the Company's photovoltaic farms to create a natural buffer zone between nearby households and the investment and to reduce the visual impact.	Project Manager	Before the start of operational phase of the relevant photovoltaic farm	Report with the results of environmental supervision
7.	Reconstruction of the roads in the vicinity of each Potęgowo WF cluster.	Project Manager	2021-2024	Kilometers of reconstructed roads nearby each Potęgowo WF cluster
8.	Supporting the Third Age University in Słupsk.	Project Manager	2021-2024	Records of the Company's support as a sponsor on the local websites and/or in the social media
9.	Support in organising gifts for children for local events in the municipalities where the Project is located.	Project Manager	2021-2024	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the local websites and/or in the social media</p>
10.	Supporting the harvest festival and other local events in the Malechowo municipality.	Project Manager	Annually	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the</p>

No.	Action	Responsibility	Timeframe	KPI
				local websites and/or in the social media
11.	Support in organising the National Robotic Competition "Rumble Robots" in the Malechowo municipality.	Project Manager	2025	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the event's website and/or in the social media</p>
12.	Supporting the harvest festival in the Damnica municipality.	Project Manager	Annually	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the local websites and/or in the social media</p>
13.	Support in organising the New Year's Eve Concert in the Damnica municipality.	Project Manager	2025	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the local websites and/or in the social media</p>
14.	Supporting the harvest festival and other local events in the Potęgowo municipality.	Project Manager	Annually	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the local websites and/or in the social media</p>

No.	Action	Responsibility	Timeframe	KPI
15.	Supporting the table tennis team, football team and Nordic walking team in the Potęgowo municipality.	Project Manager	Annually	<p>Number of sports teams supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the local websites and/or in the social media</p>
16.	Support in organising the event "Days of Wieliszewo" in the Wieliszewo village.	Project Manager	Annually	<p>Number of annual events supported by the Company as a sponsor</p> <p>Records of the Company's support as a sponsor on the local websites and/or in the social media</p>

6. Governance CSR Plan

The Governance CSR Plan presented below (Table 6.1) sets out the approach adopted by the Company to ensure sound corporate governance. It aims to ensure respect for human and labour rights in the Company's sphere of activity and serves as a way to create a more harmonious workplace and improve industrial relations between management and employees. It is designed to ensure that the Company implements its projects and operates in compliance with applicable national and EU legislation, International Labour Organization's conventions, and the ESAP agreed with the Lenders.

Table 6.1 Overview of Governance CSR Plan

No.	Action	Responsibility	Timeframe	KPI
1.	Maintaining and distributing the 'Mashav Handbook', which constitutes the Company's Human Resource Policy to its employees.	Project Manager	Throughout the Project lifetime	Each employee of the Company has access to the 'Mashav Handbook' and has acknowledged it

No.	Action	Responsibility	Timeframe	KPI
2.	Maintaining and distributing the 'Human Resource Policy and Working Relationship' to the Company's employees and contractors.	Project Manager	Throughout the Project lifetime	Percentage of Company employees and contractors who have access to the 'Human Resource Policy and Working Relationship' and has acknowledged it
3.	Working with top-tier contractors as part of long-term service agreements to comply with the highest industry market standards.	Project Manager	Throughout the Project lifetime	Percentage of long-term contracts signed with top-tier contractors in relation to all contractors signed
4.	Collecting and verifying contractors' Human Resource Policies and Environment, Health and Safety Policies.	Project Manager	Before signing the contract	Percentage of contractors who have equivalent (or stricter) policies
5.	Maintaining the Grievance Mechanism for employees available as paper form available in the publicly available places (such as social rooms, construction office, sanitary rooms).	Project Manager	Throughout the Project lifetime	Received grievances recorded in the Grievance Book Percentage of grievances resolved
6.	Preparing and maintaining the Supply Chain Risk Assessment to assess primary suppliers of the core supply chain of the Project regarding working conditions, and child and forced labour.	Project Manager	Before the start of construction phase of the Potęgowo WF	No identified risks in the core supply chain
7.	Monitoring by contractors of the proper operation of the Project and response to any failures or malfunctions.	Electrical Infrastructure Maintenance Service Provider Wind Turbine Manufacturer	Throughout the Project lifetime	Response time in case of any malfunction or extensive downtime Production-based availability

No.	Action	Responsibility	Timeframe	KPI
8.	Maintaining occupational health and safety plans and procedures and distributing them to all people (employees, contractors, visitors) present or working in the Project area.	Project Manager	Throughout the Project lifetime	<p>Percentage of Company employees and contractors who have access to the occupational health and safety plans and procedures and has acknowledged them</p> <p>Number of annual health and safety accidents or incidents</p>

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