

DEVINITI

Sustainable development at Deviniti

ESG report according
to the VSME standard

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With Success Comes Responsibility

Twenty years ago, we began operating in a single location, on a local scale, but we quickly grew - not only into a company with global reach, but also, into an organization with people working in many locations. A growing and evolving company is a success, but it also means greater responsibility. Today, we face new challenges and present the first Deviniti ESG Sustainability Report, prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME). This is an important step toward more conscious and responsible growth. This publication summarizes our achievements so far and lays the foundation for future ESG initiatives.

Deviniti is a technology company built on values such as trust, partnership, and integrity. Without a deep sense of knowing why and where we are heading—also in ethical terms—we would never have started. Moreover, over the years, we would not have attracted a team of specialists who, now 317 strong, enhance the operations of companies around the world. For two decades, we have been developing products and relationships—both internal and with business partners—with a strong focus on quality, security, and transparency. The daily work of our team is based on commitment, collaboration, and a shared drive to create solutions that deliver real value.

The decision to start ESG reporting was a conscious response to the growing expectations of our clients, employees, and partners, as well as upcoming regulatory changes. The process of preparing the report, including a double materiality assessment conducted in collaboration with the ESG Institute, allowed us to define key areas—such as cybersecurity, pay equity, workplace ergonomics, responsible client cooperation, and environmental impact. The report also enabled us to organize internal activities and identify priorities for the coming years.

The report documents the company's actions in the areas of social responsibility, risk management, and its approach to building strong relationships and partnerships. It is also an expression of our readiness to further develop ESG initiatives in a spirit of transparency and long-term cooperation. We believe that a systematic approach to ESG contributes to building a resilient, modern organization.

We would like to thank everyone involved in the creation of this report and encourage dialogue and collaboration. We are open to feedback, suggestions, and joint initiatives in the field of sustainable development.

We invite you to read the report.

Deviniti - The Impact we Create

Who We Are

Deviniti is a technology company with over 21 years of experience, born out of passion. Today, we employ 317 specialists and deliver solutions used by more than 15,000 companies worldwide. What sets us apart is our value-driven approach – we focus on people, trust, and long-term collaboration, both within our team and with our clients.

Our Values

Deviniti's organizational culture is built on shared responsibility, trust, passion, and teamwork. We believe in growth, open communication, and a partnership-based approach to business relationships. Instead of imposing solutions, we support our clients, share knowledge, and work together to find the best way forward.

Our Mission

Our goal is to create solutions that not only help clients gain a competitive edge but also bring lasting value to the digital world. We strive to develop products we can be proud of – innovative, useful, and built with commitment.

Deviniti at a glance

317 specialists, 21 years on the market, over 15,000 clients worldwide – these numbers reflect the scale and stability of our operations.

Clients and End Users

How We Build the Trust

Ethical practices are the foundation of our daily work and a key element in creating positive experiences for our clients. We value honesty, transparency, and respect in every relationship – both with business partners and the users of our products. We believe that only through openness and responsibility can we build long-term, trust-based relationships.

We care about transparency and strive to meet expectations – we provide specific data, describe our initiatives, and avoid hiding behind vague statements. This is how we build trust and relationships that truly matter to us.

Security and Responsibility in Practice

Due to our cooperation with demanding partners – including financial institutions and banks – we maintain the highest standards of information security. We meet strict technological and organizational requirements. We regularly undergo external audits and conduct internal controls to continuously improve our procedures. This approach not only addresses the needs of our clients but also strengthens the culture of security across the organization.

Responsible Partner Selection

Short-term benefits have never overshadowed the overall direction we are heading in. We avoid shortcuts and have always consciously chosen the longer road when necessary to ensure we act in line with our mission. An example of this is our process for selecting partners and subcontractors – it's not instant, but it's effective. From the very stage of bidding and contract signing, we verify client information, and every agreement is reviewed by the management board, which makes the final decision. If there are ethical concerns about a potential partnership, we hold internal consultations. We do not work with entities from Russia, and in the case of clients from so-called tax havens, we always act in line with the policies of our partners.

We also avoid collaborating with companies operating in industries considered controversial. We build our client base thoughtfully – with social responsibility and alignment with our values in mind.

Responsible Business in Deviniti

For years, our activities within the "Deviniti Cares" program have been based on four pillars: green CSR initiatives, volunteering, team well-being, and charitable activities. In 2024, as is our tradition, we asked our employees to vote on which organizations should receive our support. As a result of the vote, we decided to support 15 different organizations working in areas such as helping children, supporting people battling cancer, and rebuilding critical infrastructure damaged by floods.

The list of organizations we supported includes: Fundacja KIDS, DIOZ, Operacja Czysta Rzeka, Dzika Polska, Avalon, Święty Mikołaj dla Seniora, Dajemy Dzieciom Siłę, Cancer Fighters, Fundacja Daj Herbatę, Ex Lege, Azyl dla Świń Chrumkowo, Herosi, Przystanek Rodzina, Stowarzyszenie Wiosna, and Fundacja Dziecięca Fantazja.

We also continuously support the local zoo in Wrocław and the zoo in Gdańsk, where we symbolically adopted an endangered red panda to help ensure its survival.

Our Opportunities, Risks, and Impacts – Insights from the Double Materiality Assessment

Understanding Impact and Risks

To ensure our sustainability initiatives are relevant and effective, we conducted a double materiality assessment. This tool allowed us to evaluate which ESG topics are truly critical – both from the perspective of our impact on the environment and society, and the impact of external factors on our operations.

On the one hand, we examined how our activities affect the environment, society, and people – for example, through CO₂ emissions or working conditions. On the other hand, we assessed how external factors such as climate change, new regulations, or client expectations may affect our company, growth, and financial results.

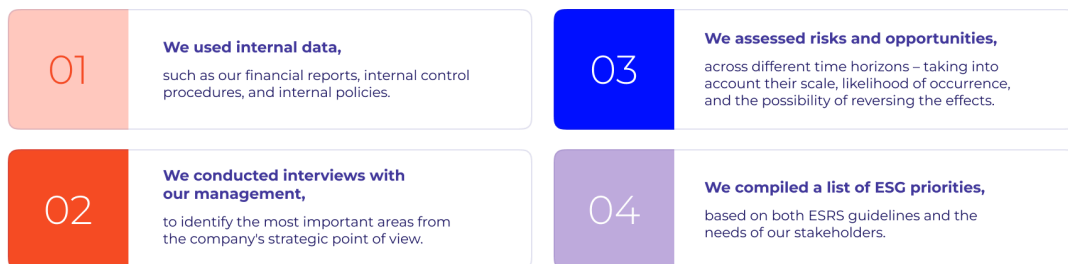
The analysis was conducted by the ESG Institute and fully aligns with the requirements of the CSRD Directive and ESRS standards. Thanks to this, we can be confident that our approach complies with current regulations as well as best practices in sustainability reporting.

What Did We Aim to Achieve?

The goal of the analysis was to better understand stakeholder expectations, identify key ESG-related risks and opportunities, and ensure that our strategy aligns with the real needs of our environment. The results of this process now provide a solid foundation for making informed strategic decisions and prioritizing sustainability initiatives.

What did the process look like?

As part of the analysis:



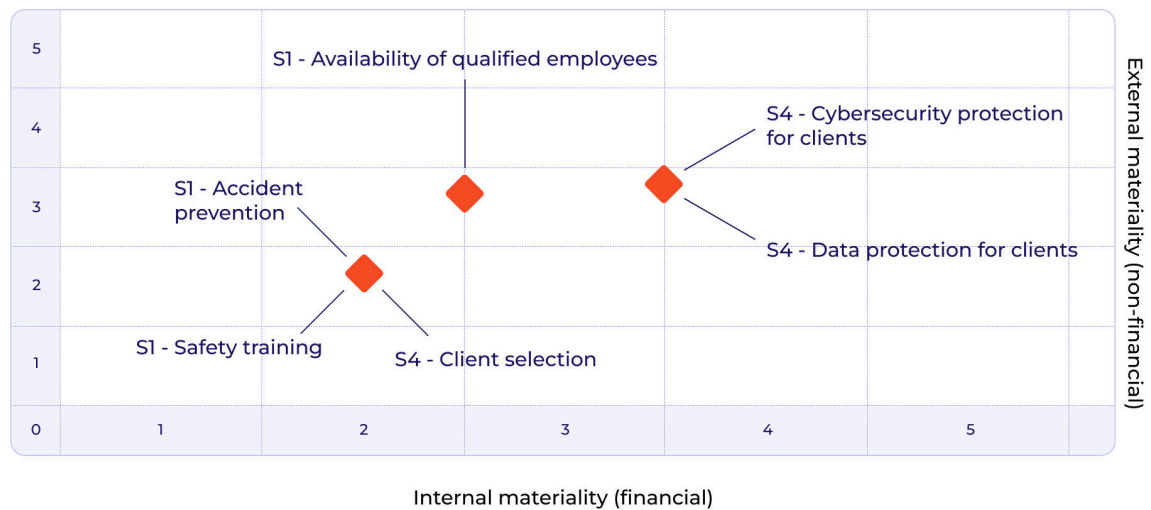
The analysis focused, among other things, on topics such as: cybersecurity, personal data protection, appropriate client selection, pay equity, diversity, occupational safety, climate action, workplace ergonomics, and talent accessibility.

The results were presented in the form of a double materiality chart or tables assessing financial and non-financial impact – and these formed the starting point for further actions and the development of Deviniti's responsible strategy.

What did the process look like?

Material Area	Subtopics
E1: Climate Change	<ul style="list-style-type: none"> • Data centers • Electric vehicles • Investments in renewable energy • Energy efficiency in buildings
S1: Own Workforce	<ul style="list-style-type: none"> • Accident rate • Accident prevention • Safety training • Workplace ergonomics • Fair wages • Recruitment and retention costs • Employee availability • Employee education
S4: Consumers and End Users	<ul style="list-style-type: none"> • Improved customer experience • Consumer education on sustainable development • Women empowerment • Cybersecurity • Data protection
G1: Business Conduct	<ul style="list-style-type: none"> • Responsible client selection • Transparent payment terms • Ethical business conduct

Chart presenting material areas from Deviniti's point of view



The chart above presents the results of the double materiality assessment conducted from Deviniti’s perspective. Each point on the chart represents one ESG topic, which has been evaluated across two dimensions:

- Horizontal axis (X) – internal (financial) materiality – the impact of a given topic on the company’s operations, including its performance, risks, and business model.
- Vertical axis (Y) – external (non-financial) materiality – the company’s impact on the environment, employees, society, and customers.

The chart shows absolute values for both dimensions of materiality, meaning that we did not distinguish whether the impact of a given topic is positive or negative. This approach allowed us to objectively compare the strength of each topic’s impact, regardless of its direction. As a result, we were able to focus our attention on the aspects that are most significant from the perspective of management decision-making.

Double Materiality Table

ESRS	Topic	Financial Impact	Non-Financial Impact
E1	Abandoned assets	0.05	-0.6
E1	Electric vehicles	0.25	0.25
E1	Investments in renewable energy	-0.44	-0.53
E1	Energy efficiency in buildings	0	0
S1	Employee accident indicators	-0.24	-0.33
S1	Accident prevention	-1.75	-1.5
S1	Safety training	-1.75	-1.5
S1	Workplace ergonomics	1.16	0.27
S1	Pay comparison, market competitiveness	-0.1	-0.6
S1	Competitive compensation, benefits, remote work	-0.65	-1
S1	Availability of qualified workers	2.67	2

Double Materiality Table

ESRS	Topic	Financial Impact	Non-Financial Impact
S1	Training in new technologies	-0.2	-0.2
S4	Customer cybersecurity protection	-2.75	-3
S4	Customer data protection	-2.75	-3
S4	Accessibility for people with disabilities	-0.2	-0.2
S4	Supporting women in the tech industry	0	0
S4	Educating customers on sustainable practices	1.2	1.2
S4	Customer selection	-1.75	-1.5
G1	Responsible selection of customers and projects	-1.4	-1.2
G1	Adherence to ethical standards in all activities	-0.8	-0.8
G1	Influence on policy regarding digital skills and access	1	1
G1	Clear and fair payment terms for suppliers and customers	-0.15	-0.2

The values presented in the table of the double materiality assessment results reflect the evaluation of the impact of each ESG topic across two dimensions:

- Financial impact – indicates how much a given topic affects (or may affect) the financial situation, performance, or business model of the organization.
- Non-financial impact – indicates how a given topic affects (or may affect) the environment, employees, or society.

Negative values indicate a negative impact of a given topic. This may be directed toward the external environment, including environmental damage, social risks, or adverse

operational effects. The impact can also be directed toward the organization itself, covering financial risks, reputational threats, or legal challenges.

Positive values indicate a positive impact of a given topic. Such an aspect may positively influence the external environment, generating social or environmental benefits. It may also create opportunities for the organization, improving efficiency, or leading to a competitive advantage.

Based on the double materiality assessment, we identified six material topics within the areas S1 – Own Workforce and S4 – Consumers and End Users. The material topics are:

- Accident prevention
- Safety training
- Availability of qualified employees
- Protection of client cybersecurity
- Client data protection
- Client selection

Cybersecurity and data protection

From the analysis, we determined which topics are of critical importance to us. Issues related to cybersecurity and the protection of our clients' data have the highest materiality. Maintaining the highest standards in these areas is not only a regulatory requirement – it is the foundation of the trust on which we build our business relationships.

Engaging Our Stakeholders

During the assessment, we conducted 6 interviews with both internal and external stakeholders to examine materiality from multiple perspectives. The participation of our employees and managers helped us better understand key ESG topics from the standpoint of daily operations and company development. Conversations with clients and business partners, on the other hand, provided valuable insights into market expectations and the broader social environment.

Combining Data and Dialogue

Our approach was not limited to quantitative analysis – we emphasized dialogue and knowledge exchange. By combining internal data with qualitative evaluations of stakeholder expectations, our materiality assessment process was more accurate, transparent, and fully compliant with the CSRD Directive and ESRS reporting guidelines.

The insights gained allowed us not only to define ESG priorities with precision but also to build a solid foundation for initiatives that respond to the real needs of our stakeholders and the wider environment.

Data and Information Based on the Basic Module of the VSME Reporting Standard

Basic Module – General Information

B1 – Basis of Preparation

This report was prepared in line with the Voluntary Sustainability Reporting Standard for micro, small, and medium-sized non-listed enterprises (VSME), developed by the European Financial Reporting Advisory Group (EFRAG).

The report covers the activities of Deviniti Sp. z o.o. only and has been prepared on an individual basis, in accordance with the core VSME module.

Information about our organization for the year 2024

Legal form limited liability company	Balance sheet total 38,250,942.57 EUR	Number of employees 317 people
NACE Code 62.01 Computer programming activities	Annual revenue 89,985,461.80 EUR	Main country of operation Polska

Lokalizacje

Headquarters ul. Sudecka 153, 53-128 Wrocław	Branch ul. Grzybowska 43, 00-855 Warsaw
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B2 – Practices, Policies, and Future Initiatives Toward a More Sustainable Economy

We have completed a comprehensive due diligence process, which included a detailed analysis of environmental, social, and governance aspects. The goal of this process was to identify the most significant risks and impacts of our operations on the environment and society, as well as to prepare effective actions and strategies that will help us reduce negative impacts while strengthening positive ones.

During this process, we focused not only on analyzing internal data but also on incorporating the perspectives of our stakeholders – both internal and external. This allowed us to gain a broader understanding of our operations and a stronger awareness of the responsibility we bear as a technology company operating in a competitive and demanding market.

The outcome of this process is our Sustainability Report, which presents our ESG activities, achievements, and commitments in a clear and structured manner. This document forms the foundation of our future efforts – both in implementing our sustainability strategy and in maintaining transparent communication with our stakeholders.

We believe that a conscious approach to sustainability and high-quality reporting is not only a response to growing regulatory requirements but, above all, a key element of our long-term responsibility toward employees, clients, partners, and society at large. We aim to be a company that not only creates innovative IT solutions but also builds them on strong values – with the future in mind, a future we are shaping together today.

Basic Module – Environmental Metrics

B3 – Energy and Greenhouse Gas Emissions

Carbon Footprint

Our company's carbon footprint is a measure of the impact we have on the environment – particularly on the climate – through the emission of greenhouse gases (GHG). It serves as an indirect indicator of energy consumption and the use of products and services related to our operations.

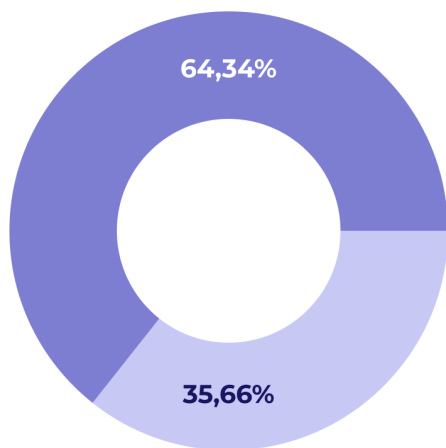
To calculate our carbon footprint, we used the GHG Protocol (Greenhouse Gas Protocol) – a widely recognized international standard for measuring and reporting greenhouse gas emissions. The protocol divides emissions into three categories (scopes):

- **Scope 1 – Direct emissions:** emissions from operations we directly control – e.g., fuel combustion in company vehicles, emissions from owned boilers, industrial processes, or waste and wastewater management.
- **Scope 2 – Indirect energy-related emissions:** emissions from purchased energy (electricity, heat, steam, cooling), which occur outside our company but result from our activities.
- **Scope 3 – Other indirect emissions:** emissions arising from our operations but originating from sources outside our direct control or ownership, which are not included in Scope 2. These include, for example, emissions from business travel, transportation of materials by subcontractors, or waste disposal.

In line with VSME standard requirements, we calculated our carbon footprint for Scope 1 and Scope 2. This process was carried out based on the widely recognized GHG Protocol methodology, which ensures reliable and comparable greenhouse gas emission data.

In 2024, we consumed a total of 83,106.14 kWh of electricity, of which 600 kWh came from renewable energy sources – specifically, a wind power installation located at our Warsaw office, confirmed by appropriate certificates.

For emission calculations, we used the Green0meter platform, whose methodology and calculation processes have been verified by a certified auditor in compliance with ISO 14064 standards.



Total emissions in 2024 amounted to 77.12 tons of CO₂ equivalent (t CO₂e), which translates to:

- 0.243 t CO₂e per employee
- 0.202 t CO₂e per each million PLN of revenue

- **Scope 1** 27.50 tCO₂e
- **Scope 2** 49.61 tCO₂e

We treat this data as a baseline for further monitoring and reduction of emissions in the coming years.

We treat these data as a reference point for ongoing monitoring and reduction of emissions in the coming years.

In **Scope 1**, 100% of our direct emissions came from company vehicles.

In **Scope 2**, 100% of indirect emissions resulted from the consumption of purchased electricity.

B4 – Air, Water, and Soil Pollution

Due to the nature and scale of our operations, our company has a minimal impact on the natural environment. Our activities are not associated with production processes that would generate significant pollution or involve intensive consumption of natural resources.

The company's impact on environmental components such as soil, water, or air is practically negligible, which is reflected in our carbon footprint results and the analysis of our operational processes.

Thanks to low emission levels and limited resource consumption, our activities do not pose threats to ecosystems or generate waste requiring specialized treatment. At every stage of our work, we strive to act responsibly, with respect for the environment and the principles of sustainable development.

B5 – Biodiversity

Given the nature and scale of our operations, our impact on biodiversity is negligible. Our operations do not interfere with natural habitats or protected species, nor do they involve land transformation, intensive exploitation of natural resources, or emissions that could endanger local ecosystems.

As a result, the risk of our company negatively impacting biological diversity remains very low. We monitor our processes to ensure they align with environmental protection principles and support the preservation of ecological balance.

B6 – Water

Due to the profile of our business, our impact on water resources is limited and environmentally insignificant. We do not conduct processes that require intensive water consumption, nor do we generate industrial wastewater that could negatively affect the quality of surface or groundwater.

Our operations do not disrupt the natural water cycle or interfere with local aquatic ecosystems. We ensure that our activities do not burden water resources, and we minimize water consumption wherever possible.

B7 - Resource Use, Circular Economy, and Waste Management

As a company operating in the IT sector, we have a low level of material resource consumption compared to manufacturing industries. Our activities do not require intensive use of natural raw materials or the generation of large volumes of waste.

Nevertheless, we make every effort to manage resources responsibly – with particular attention to the efficient use of electronic equipment, its periodic upgrading, and extending its lifecycle.

In terms of waste management, we comply with all applicable regulations and follow selective waste collection practices, including the disposal of electronic equipment. Wherever possible, we favor solutions supporting the circular economy – for example, by donating functional equipment for reuse.

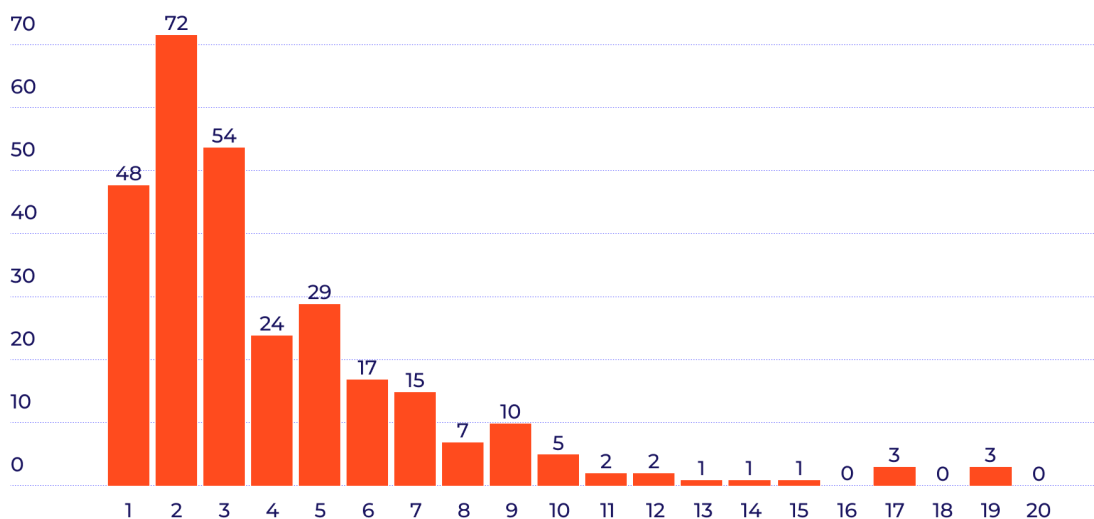
B8 - Workforce – General Overview

The Deviniti team consists of 317 employees, all of whom are based in Poland. We take pride in creating a stable and committed work environment that fosters professional growth and long-term collaboration.

In 2024, employee turnover was 13%, which reflects a relatively high level of job satisfaction and strong employee loyalty to the organization.

Our employees have diverse, but often long-standing experience with the company, which contributes to knowledge continuity, team efficiency, and a high level of trust and collaboration within the organization.

Number of employees approaching work anniversaries



B9 - Workforce – Occupational Health and Safety

In 2024, no cases of discrimination or harassment in the workplace were recorded at Deviniti. No fines, penalties, or compensations were imposed in this regard. Our procedures and internal policies on equal treatment remain fully compliant with legal requirements. The organization maintains a zero-tolerance policy toward any form of unequal treatment, supported by initiatives that promote diversity, inclusivity, and equality.

During the reporting period, there were no workplace accidents. Our occupational health and safety (OHS) management system includes regular training in workplace safety, first aid, fire protection, and evacuation procedures. Ergonomic and technical inspections of workstations are carried out in our offices. Employees can report individual needs for additional workstation equipment.

Our office space is equipped with height-adjustable desks, available to all team members. The hybrid work model is supported by the provision of appropriate equipment and the formal regulation of remote work policies within internal documentation.

The office has designated evacuation leaders as well as staff trained in first aid, including the use of AED defibrillators.

Our personal data protection system is fully compliant with GDPR and undergoes regular audits. In 2024, a phishing test was conducted, confirming a high level of employee awareness regarding cybersecurity threats.

B10 - Workforce – Compensation, Collective Bargaining, and Trainingicze – Wynagrodzenia, rokowania zbiorowe i szkolenia

At Deviniti, we place great emphasis on fair and competitive employee compensation. All members of our team receive salaries that comply with applicable laws and market benchmarks, with our average salary exceeding the statutory minimum. We regularly monitor salary reports and market data to ensure the competitiveness of our pay structure.

As of January 1, 2025, the average gross monthly salary at Deviniti was PLN 17,301.88, while the lowest salary (for a full-time equivalent) matched the national minimum wage of PLN 4,666.00 gross. These calculations include all forms of employment, including civil law contracts.

The gender pay gap at Deviniti is 3.93%. The calculation is based on the average gross monthly salaries of employees with employment contracts and follows the VSME standard methodology, using the formula:

$$\frac{(\text{Average male salary} - \text{Average female salary})}{\text{Average male salary}} \times 100\%$$

At Deviniti, the majority of employees are covered by transparent pay rules, ensuring consistency and fairness in our compensation policy. An exception is made for senior management, whose salaries are determined individually based on specific criteria. We are currently preparing for the implementation of the EU Pay Transparency Directive, which aims to further reduce the gender pay gap.

Gender diversity within our team remains stable – women make up approximately 40% of all employees. However, their representation in leadership roles is lower – out of 13 senior positions, only 2 are held by women.

We have not yet implemented specific initiatives aimed at increasing the proportion of women in management roles, as Deviniti operates under a meritocratic culture where promotions and salary levels are determined by competence, experience, and performance, regardless of gender.

We believe that equal development opportunities and transparent career paths are more effective in building a fair organization than artificial interventions. Nevertheless, we remain open to dialogue and actions supporting equality and diversity within the organization if such needs arise from data analysis or employee feedback.

Basic Module – Governance Metrics

B11 – Convictions and Fines for Violations of Anti-Corruption and Anti-Bribery Laws

At Deviniti, we conduct our operations in a transparent, responsible manner and in line with the highest ethical standards. We can confidently state that we have no convictions or fines related to violations of anti-corruption regulations or anti-bribery laws.

Our day-to-day business practices are built on a culture of integrity, transparency, and accountability. We have not been involved in any legal, administrative, or arbitration proceedings related to breaches of ethical principles, which confirms not only our compliance with applicable laws but also our genuine commitment to building trust and credibility with partners, clients, and employees.

We believe that ethics is not just an obligation but the foundation of modern and sustainable business. Therefore, we continuously raise awareness among our employees – both through internal communication and educational initiatives that help reinforce ethical standards in every area of our operations.

Summary

The way we work – and the way our clients operate – evolves over time. Keeping up with technological innovations must go hand in hand with conscious decisions regarding ethics, sustainability, and socially responsible practices.

This report marks the beginning of a new chapter for us, where we take an even broader yet meticulous look at Deviniti's activities. The insights gained from this analysis will serve as the foundation for our future decisions and will influence the company in the near future.

Glossary

Biodiversity – the variety of life forms on Earth, encompassing species diversity, ecosystems, and genetic diversity. Its protection is crucial for environmental stability, ecosystem health, and long-term socio-economic security.

Business model – the way a company generates revenue. It defines what the company offers, to whom, and how it earns income, e.g., through product sales, subscriptions, or advertising.

Carbon dioxide equivalent (CO₂e) – a unit that converts the emissions of different greenhouse gases into the equivalent amount of CO₂, enabling comparison. It allows for a comprehensive assessment of climate impact, despite the varying properties of individual gases.

Carbon footprint – a measure of the total greenhouse gas emissions, mainly CO₂, emitted directly or indirectly by a company, product, or individual. It is usually expressed in tons of CO₂ equivalent.

Circular Economy (CE) – an economic model aiming for maximum resource utilization through reuse, recycling, and regeneration, thereby minimizing waste. The goal is to keep products, materials, and resources circulating in the economy for as long as possible.

Controversial industry – an economic sector associated with products or activities that may raise social, environmental, or ethical concerns, e.g., the arms industry, resource extraction in politically unstable regions, or tobacco production. Participation in such industries can be significant from the perspective of social responsibility, reputational risks, and stakeholder expectations.

CSRD (Corporate Sustainability Reporting Directive) – an EU directive that extends the obligation for companies to report sustainability-related information. Its aim is to increase the transparency, comparability, and reliability of ESG data, enabling better assessment of companies' long-term strategies and risks.

CSR (Corporate Social Responsibility) – the concept of corporate social responsibility, according to which companies should act ethically, contribute to the development of local communities, and care for the environment, going beyond the pursuit of economic goals.

Cybersecurity – the set of activities, procedures, and technologies aimed at protecting IT systems, data, and networks from unauthorized access, attacks, or data loss. In the ESG context, cybersecurity is critical for ensuring business continuity, protecting stakeholder data, and building trust in the organization.

Direct emissions – emissions that occur directly as a result of a company's activities, e.g., from burning fuels in company vehicles or industrial processes. These correspond to **Scope 1** emissions.

Double Materiality – the concept that both the impact of the company on the environment and society (external materiality) and the impact of environmental and social changes on the company (internal materiality) should be considered.

Energy efficiency – the optimal use of energy in production processes, buildings, or devices. Improving energy efficiency reduces energy consumption, lowers costs, and limits pollutant emissions.

ESG (Environmental, Social, Governance) – the three key pillars (environment, society, corporate governance) used to assess a company's sustainability and long-term impact.

ESRS (European Sustainability Reporting Standards) – a set of standards developed under CSRD that specify which ESG-related data companies should disclose. These reporting standards aim to unify methodologies and facilitate analysis and comparison between companies across Europe.

Gender Pay Gap – the difference in average gross salaries between women and men working in similar positions within an organization.

GHG Protocol (Greenhouse Gas Protocol) – an international standard for calculating and reporting greenhouse gas emissions. It distinguishes between direct, indirect, and supply-chain emissions, enabling accurate climate impact assessments.

Impact on biodiversity – an assessment of how human or business activities affect species diversity and ecosystem functioning. This may include changes in plant and animal populations, habitat degradation, or loss of valuable natural resources.

Indirect emissions – greenhouse gas emissions resulting from a company's activities but generated by external entities – e.g., from the production of electricity purchased by the company. These mainly include emissions from **Scope 2** and parts of **Scope 3**.

Opportunity – the possibility of an event or situation that could positively influence a company's objectives and development. In the ESG area, opportunities are linked to leveraging environmental, social, and governance trends for competitive advantage and sustainable growth.

Phishing test – a simulation of a fake email or other communication designed to test employees' reactions to attempts to obtain confidential information, such as passwords or login credentials.

Renewable energy (RES) – energy sourced from natural, inexhaustible resources, such as the sun, wind, water, or biomass. Using RES helps reduce greenhouse gas emissions and promotes sustainable development.

Risk – the possibility of an event occurring that could negatively affect a company's objectives and operations. In the ESG context, risks include environmental, social, and governance factors that may impact a company's stability and growth.

Stakeholders – individuals or entities directly or indirectly connected with a company's operations, who can influence or be affected by its activities. Considering their needs and expectations is crucial for effective ESG management and reporting.

Tax haven – a country or territory offering favorable – often very low – tax rates for individuals or legal entities, especially those not conducting economic activity within its territory. In ESG reporting, information on operations in tax havens may be important for tax transparency and corporate structure assessment.

Value chain – as defined by ESRS, this refers to the broad range of activities, resources, and relationships involved in a company's products or services, from creation through production, distribution, consumption, and disposal. It includes the company's own activities as well as those of its suppliers, subcontractors, customers, and other stakeholders.

Volunteering – voluntary, unpaid activity undertaken for the benefit of other people, communities, or organizations, usually outside one's family or friends. In the ESG context, employee volunteering can be an important aspect of corporate social engagement and building community relations.

VSME – the Voluntary Sustainability Reporting Standard for Micro and Small Enterprises. Developed by the European Financial Reporting Advisory Group (EFRAG), it is designed to support SMEs in reporting ESG data.



Devinity Sp. z o.o.

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Division), share capital: PLN 54,400

DEVINITI