2026

ETL Polska Sustainability Strategy

Responsible Business.
Real Impact.

etl.pl



Who Are We?

- ETL GLOBAL is an international network of consulting and accounting firms that consistently strengthens its position as a key partner for SMEs and mid-market companies across Europe. By combining local expertise with international standards, we support business growth and create long-term value for our clients.

- The ETL GLOBAL Group continues to grow dynamically in key European markets. In Germany – its home market – it remains the undisputed market leader in terms of both revenue and number of employees. Strong growth is also visible in other European countries, including Spain and Poland, where ETL GLOBAL holds a leading position within the industry.

- **In 2024, ETL Polska** ranked No. 1 in the IAB ranking by revenue, confirming the growing scale of its operations and the importance of the Polish market within the Group's overall structure. Operational growth, a broad regional presence, and the strong expertise of its Teams make Poland one of the key pillars of ETL GLOBAL's continued growth in Europe.

Revenue:

52+

million EUR

Number of employees:

599

employees

How Can a Consulting Firm Contribute to a More Responsible Economy?

At ETL GLOBAL, we believe that responsible business begins with everyday decisions – made both within our own organizations and within the companies we support. As an advisor to thousands of businesses, we are able to influence not only business growth, but also the way business is conducted.



Jagoda Gołębiewska

Member of the Management Board, ETL Polska



How to Read Our Strategy?

It Shows the Direction We Want to Take

The strategy defines where we are heading and what we are focusing on – it is not a detailed instruction manual, but rather a framework that sets our key directions.

It Is Built on Several Key Elements

Our approach is based on a clear purpose, vision, mission, and specific ESG objectives.

It Connects What We Do Today with What We Plan for the Future

We present both the initiatives already underway and those we aim to develop in the coming years.

It Is Part of Our Daily Operations

We demonstrate how environmental, social, and governance-related activities are integrated into our work and the Services we provide to clients.

It Will Evolve Together with Us

The strategy is not a closed document – it will continue to evolve alongside changes within the company and the broader business environment.

It Is Supported by Concrete Actions

The strategy is backed by detailed implementation plans that help us achieve our goals and monitor progress.

Our Impact on Business and the Economy

52%

of partners within ETL Polska are women

18

cities across Poland

13th

place in Poland among auditors in ESG reporting research

10

Sectors of economy

28

average years of partner's professional experience

Primary Objective

Strengthening trust in financial systems by ensuring transparency, high-quality services and supporting responsible and sustainable business development.

MAIN STRATEGIC OBJECTIVE

Systematically integrating environmental, social, and governance principles into the ETL Polska‘s business model through organizational development, strengthening corporate governance, and supporting clients in ESG transformation, with the aim of creating long-term value for stakeholders through measurable outcomes, reliable data, and verifiable actions.

VISION

To be a trusted partner in accounting and advisory Services that not only understands changing market conditions, transparency, and responsible business practices, but also actively integrates ESG principles into everyday operations and decision-making while supporting clients in their digital transformation and the development of modern, sustainable organizations.

MISSION

To deliver reliable and high-quality accounting and advisory services while supporting clients in conducting business in line with regulations and the growing requirements in the ESG area.

Our Journey Toward a Sustainability Strategy



1 Value Chain Analysis

We began the process by mapping the ETL Polska's value chain, which enabled us to identify key areas of impact for the company and its most important stakeholder groups.



2 Stakeholder Engagement

We conducted a stakeholder survey in which participants identified the UN Development Goals that should be most strongly reflected in the ETL Polska's sustainability strategy.



3 Selection of the Most Relevant UN SDGs

Based on the survey results, we identified the key UN Sustainable Development Goals with the greatest relevance to the company's operations and its environment.



4 Stakeholder Dialogue Sessions

During the stakeholder dialogue sessions, the importance of the selected UN Sustainable Development Goals was further specified, and actions that ETL Polska can undertake to achieve these goals were identified.



5 Development of the Strategy and Action Plan

Insights gathered from the surveys and dialogue sessions were used to develop the ETL Polska's Sustainability Strategy and define an action plan supporting the achievement of the established objectives.

What Did We Hear During the Dialogue Sessions?

During the stakeholder dialogue sessions, stakeholders identified actions that, in their opinion, can strengthen the ETL Polska's sustainable development and positively impact employees, clients, and society..

"For me, ESG is the heartbeat of modern business — responsibility that builds trust, stability, and a culture based on respect. Through digital transformation and care for people, we become a partner that stays ahead of challenges and provides clients with long-term security. By choosing this path, we create a strong, efficient company that leaves a wise legacy for future generations."

Małgorzata Jóźwicka

Member of the Management Board, J&P Group





ETL GLOBAL

J&P Group Office in Poznań | 11.05.2026

What Did We Hear During the Dialogue Sessions?

During the dialogue sessions, stakeholders identified actions that, in their opinion, can strengthen the ETL Polska's responsible growth and have a positive impact on employees, clients, and local communities.

"It is important to build common standards across the entire ETL Polska, including pay transparency, a code of best practices, and respect for employees from different generations."

Dialogue session participant

"New technologies, including AI, should support the development of employees' competencies. That is why training and knowledge sharing across the entire group are so important."

Dialogue session participant

"Initiatives supporting health and well-being are of great importance, including preventive healthcare, physical activity, and workshops on coping with stress."

Dialogue session participant

"ETL Polska can support local communities through volunteering, cooperation with local suppliers, and community initiatives."

Dialogue session participant

"Promotion of equal opportunities is essential – for example, through transparent promotion criteria, support for employees returning from parental leave, and measures to prevent discrimination."

Dialogue session participant

The dialogue sessions with ETL Polska employees were held in Warsaw (2 February 2026) and in Poznan (21 January 2026). In addition, dialogue sessions were conducted with colleagues from across the ETL GLOBAL Network and beyond via MS Teams, including participants from the Czech Republic, Slovakia, Hong Kong, and Georgia.

Pillars of Our Strategy

Environmental

Responsible Resource Management

A responsible approach to the environment and efficient resource management.

Social

People and Skills Development

Employee well-being, skills development, and building an inclusive work environment based on diversity, equal opportunities, and mutual respect.

Governance

Ethics and Business Standards

Transparency, responsible management, and shared operating standards across the ETL Polska.



Our Environmental Objectives



We strive to conduct our operations in a way that minimizes environmental impact through responsible resource management and the development of digital, low-emission solutions.

1. Reducing ETL Polska‘s Environmental Impact

- Further development and scaling of paperless solutions across the entire ETL Polska
- Expansion of hybrid and remote working models to reduce business travel
- Support for low-emission forms of employee transportation (cycling, public transport)
- Promotion of carpooling among employees
- Increasing the energy efficiency of office spaces

2. Responsible Management of Resources and Data

- Implementation of responsible data management principles (“data hygiene“) to improve operational efficiency while reducing environmental impact
- Removal of unnecessary files and reduction of excessive data storage
- Selection of technology solutions with higher energy efficiency
- Promotion of responsible purchasing and supplier selection based on environmental criteria
- Further development of process digitalization across the ETL Polska

Environmental Actions

Our environmental initiatives focus on reducing the environmental impact of our operations and promoting more conscious and efficient use of resources in everyday work.

1. Choosing Well-Connected Office Locations

When selecting office locations, we pay attention to their accessibility by public transport and proximity to transport hubs. This enables both employees and clients to commute conveniently by train or bus, helping reduce car use and related emissions.

2. Reducing Paper Consumption

As part of our paperless approach, we introduced monthly printing limits. This solution supports reducing paper consumption, promotes digital document workflows, and encourages more efficient use of resources in everyday work.

3. Environmental Education for Employees

The organization promotes environmentally friendly practices in the workplace, such as paper saving, energy-efficient use, and waste segregation. Informational materials reminding employees about responsible resource use are available in shared office spaces. Additionally, training sessions and educational campaigns are organized to build environmental awareness within the team. Employees are also encouraged to adopt environmentally friendly practices in their private lives.

4. Reducing Business Travel

We aim to limit emissions related to business travel, which is why most meetings are conducted remotely. In situations requiring physical presence, we encourage the use of lower-carbon transport options, supporting a more sustainable mobility model.





Our Social Objectives



We strive to create an inclusive and supportive work environment that enables growth, strengthens employee well-being, and allows us to generate a positive social impact.

1. Supporting Employee Well-being and Development

- Organizing preventive healthcare programs for employees
- Developing initiatives that support mental health and prevent burnout
- Organizing workshops on coping with stress and maintaining work-life balance
- Development of mentoring programs and knowledge-sharing initiatives within the group
- Organizing training on new technologies, including the use of AI in the workplace
- Supporting employee participation in training courses, conferences, and professional development programs

2. Creating an Inclusive and Supportive Work Environment

- Supporting employees returning to work after parental leave
- Promoting equal opportunities and diversity in the workplace
- fostering intergenerational cooperation within the organization
- Supporting flexible forms of work that encourage work-life balance

3. Positive Social Impact and Community Engagement

- Developing cooperation with universities and schools through workshops and internship programs
- Supporting educational initiatives for students and young professionals
- Engaging employees in volunteering and social initiatives
- Supporting local communities through participation in charitable and educational initiatives

Social Initiatives

We create a work environment that supports employee growth, well-being, and engagement, while also ensuring a positive impact on the communities in which we operate.

1. Employee Recognition and Engagement

We strengthen employee engagement through initiatives that recognize their contributions and achievements, including awards, distinctions, and joint celebrations of important company milestones.

2. Equality, Diversity, and Inclusion

We create a work environment based on equal opportunities, mutual respect, and intergenerational cooperation, supporting employee development at different stages of their careers. This includes actively promoting women into leadership positions and ensuring equal opportunities for professional development and career advancement based on competencies and merit.

3. Employee Well-being and Support at Different Life Stages

We support employees in maintaining work-life balance and care for their physical and mental well-being. We implement initiatives promoting healthy lifestyles and preventive healthcare, while also creating solutions that support employees during key moments in both their professional and personal lives.

4. Education and Development of Young Talent

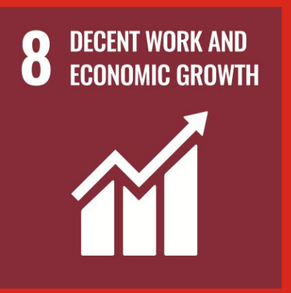
We cooperate with universities and engage in educational initiatives, supporting the development of young talent and helping them enter the labor market.

5. Social Engagement and Support for Local Communities

We carry out social initiatives through foundations, charitable activities, and volunteering programs, while also supporting the local economy through cooperation with entrepreneurs and clients.



Our Governance Objectives







We strive to build a transparent and responsible organization based on shared standards, ethical principles, and collaboration across ETL Polska.

1. Strengthening Ethical Standards Across ETL Polska

- Development and implementation of a code of good practices for ETL Polska
- Development of shared operating standards for all entities within the group
- Promotion of responsible business conduct in relationships with clients and partners

2. Building Transparent Operating Principles

- Increasing transparency of compensation and career development policies
- Development of procedures for reporting misconduct and preventing discrimination
- Promotion of clear rules of cooperation between entities within ETL Polska

3. Strengthening Collaboration and Knowledge Sharing Across ETL Polska

- Supporting cooperation and experience sharing between entities within the group
- Development of internal knowledge-sharing initiatives and expert collaboration
- Promotion of a culture of cooperation and mutual support across the ETL Polska

Governance Initiatives

Our governance-related initiatives focus on ensuring transparency, regulatory compliance, and high-quality services delivered to clients.

1. Regulatory Compliance and Knowledge Development

We ensure compliance with regulations and continuously develop our team's competencies through training, active participation in development initiatives, and knowledge exchange within the wider ETL GLOBAL network.

2. Development of Tools Supporting Compliance and Management

We develop and implement modern IT tools that support risk management, regulatory compliance, and business decision-making.

3. Data and System Security

We protect client data through cybersecurity solutions, secure IT systems, and regular employee training.

4. Transparency and Client Relationships

We build client relationships based on transparent principles, open communication, and an individual approach.

5. Process Management and Service Quality

We apply standardized procedures and continuously improve operational processes, increasing efficiency and reducing the risk of errors.

6. Ethics and Responsible Business Conduct

We operate based on shared values, ethical standards, and a responsible approach to relationships with clients and partners.





Creating Sustainable Value

Our sustainability strategy reflects our approach to doing business — one built on trust, transparency, and responsibility.

We focus on reducing environmental impact, supporting people, and maintaining high standards of conduct.

ETL Polska

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