

Sustainability report

Spyrosoft Group 2025

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1. GENERAL INFORMATION

1.1. BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT

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

BP-2 – Disclosures in respect of specific circumstances

The Spyrosoft Capital Group is not required to prepare a sustainability statement under the provisions of the Accounting Act, or under any other regulations. This report has been prepared as a voluntary disclosure.

This statement has been prepared on a consolidated basis. All entities controlled (directly or indirectly) by Spyrosoft S.A. have been included in the consolidation of data and disclosures for the purposes of preparing this statement. This means that, for the purposes of sustainability reporting, no use was made of the consolidation exemptions relating to the immateriality of certain Spyrosoft Group companies, to the extent that such exemptions applied for financial reporting purposes. None of the subsidiaries included in the consolidation for financial reporting purposes has therefore been arbitrarily excluded from the consolidation for sustainability purposes.

This statement has been prepared on the basis of the European Sustainability Reporting Standards (ESRS), although the Issuer does not declare full compliance with ESRS. In particular, this statement does not present a full Scope 3 carbon footprint calculation across the value chain, nor disclosures relating to the Taxonomy referred to in 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. Furthermore, this statement on the activities of the Spyrosoft Group, as well as the procedures relating to its preparation, has not been subject to assurance of sustainability reporting.

Accordingly, this report does not constitute sustainability reporting within the meaning of Chapter 6c of the Accounting Act.

The ESRS data points included in this statement are presented for the second time and relate to 2025 data and comparative data, i.e., 2024 data.

The Spyrosoft Capital Group comprises companies whose scale of operations, measured by headcount, ranges from a few people to almost 200 (the Parent Undertaking). It should therefore be borne in mind that sustainability matters, including the strategic approach and management of initiatives falling within the scope of sustainability, are recognised centrally, at the level of the two key companies of the Spyrosoft Group, i.e. the Parent Undertaking and Spyrosoft Solutions S.A.

At the same time, the scope of sustainability activities covers all subsidiaries forming the Spyrosoft Capital Group. In particular, reference should be made to the Code of Conduct and Business Ethics, the Supplier Code of Conduct, and the Anti-Corruption Policy and Environmental Policy adopted at Spyrosoft Group level.

As a rule, the subsidiaries do not carry out any activities which, in a manner distinct from what would follow from their share in employment, would be material from the perspective of social, employee, environmental, human rights, anti-corruption or climate matters. An exception to this rule, having a positive impact on the environment, is the activity of the subsidiary Codibly, which provides services in the RES and e-mobility sector, and which therefore has a disproportionately (compared to the scale of its operations) greater contribution to the Spyrosoft Group's impact on the environment through the lens of climate change mitigation.

Unless otherwise indicated, the information and data presented in this statement relate to the Spyrosoft Capital Group. This statement applies to the Group's upstream and downstream value chain in the disclosures where this is explicitly indicated.

The Issuer has not adopted its own definitions of the medium- and long-term time horizons. In view of the above:

- for the short-term time horizon, the entity has adopted the reporting period used in its financial statements;
- for the medium-term time horizon, the period from the end of the short-term reporting period defined above up to five years has been adopted; and
- for the long-term time horizon, a period of more than five years has been adopted.

Compared with the sustainability reporting presented in last year's report, this statement:

- extends the carbon footprint information to include emissions data relating to one of the Scope 3 categories, namely *Business travel*,
- the data on the number of persons in middle management, the percentage of middle management, and the percentage of the above number in total employment have been limited to employees and associates.

In all other respects there are no changes in the preparation of, or information on, sustainability, nor are there any reporting errors in the area of sustainability in previous reporting periods.

In its sustainability statement, the Issuer has incorporated the disclosure required under ESRS by reference to the following matters:

- information on the persons performing management and supervisory functions, including information on experience related to sectors, products and geographic location, which has been made available on the Company's website under the Investor Relations tab, in the sections devoted respectively to information on the Company's Management Board and Supervisory Board <https://spyrosoft.com/investor-relations>,
- the content of the *Remuneration Policy for members of the Management Board and Supervisory Board of Spyrosoft S.A.*, which has been made available on the Company's website in the Investor Relations section <https://spyrosoft.com/wp->

<content/uploads/2022/09/polityka-wynagrodzen-czlonkow-rn-i-zarzadu-spyrosoft.pdf>,

- information on the operating principles of the Management Board, the Supervisory Board and the Audit Committee, which has been included in the *Report on the Activities of the Spyrosoft Group for 2025* in points 9.4.1, 9.4.2 and 9.4.3.
- the methodology of the double materiality assessment carried out in 2024 for the Spyrosoft Group, which has been included in the *Sustainability Statement of the Spyrosoft Group for 2024* in point 1.12 *Double materiality assessment process*.

1.2. ESTIMATION OF THE VALUE CHAIN AND SOURCES OF UNCERTAINTY AND ESTIMATES

Information on the scope of the value chain estimates and the sources of uncertainty in the estimates and results are disclosed together with the relevant ESRS topical areas in the following points of this statement.

In particular, in this regard, account should be taken of the data on Scope 1 and 2 carbon footprint emissions, as well as the one Scope 3 category presented in this report covering business travel, which were based on a number of assumptions arising from the principles for calculating and recording the carbon footprint set out in *The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard*.

Estimates and forward-looking projections are likewise subject to uncertainty.

1.3. MANAGEMENT BOARD AND SUPERVISORY BOARD

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

1.3.1. MANAGEMENT BOARD

As at 31 December 2025 and as at the date of publication of this statement, the Management Board comprised 4 persons:

- Konrad Weiske – President of the Management Board
- Wojciech Bodnaruś – Member of the Management Board
- Sebastian Łękawa – Member of the Management Board
- Sławomir Podolski – Member of the Management Board.

There were no changes in the composition of the Management Board in 2025.

None of the members of the Company's Management Board was appointed as an employee representative of the Company. The average ratio of the number of women (0) to the number of men (4) among management personnel in 2025 was 0%. For the purposes of calculating the above ratio, the numerator was taken as the total number of women performing management functions in 2025, and the denominator as the total number of men performing management functions in 2025, for the respective periods during which the composition of the Company's Management Board was in force.

Information on the experience related to the sectors, products and geographic location of the Spyrosoft Group in relation to individual management personnel is provided on the Company's website – <https://spyro-soft.com/investor-relations>.

Information on the operating principles of the Company's Management Board has been included in the *Report on the Activities of the Spyrosoft Group for 2025* at point 9.4.1 *Management Board*.

1.3.2. SUPERVISORY BOARD

On 16 July 2025, the Company received a statement from Mr Erik de Haas resigning, with effect from that same day, from his position as Member of the Supervisory Board of the Company. Subsequently, the Company's Supervisory Board, acting pursuant to Article 385 § 2 of the Commercial Companies Code in conjunction with § 10(4) of the Company's Articles of Association, appointed Mr Praf Vagh to the Company's Supervisory Board by way of co-optation on 23 July 2025.

As at 31 December 2025, the Company's Supervisory Board comprised 5 persons:

- Piotr Budzyński – Member of the Supervisory Board
- Tomasz Paweł Krześniak – Member of the Supervisory Board
- Krzysztof Kuliński – Member of the Supervisory Board
- Andrew Radcliffe – Member of the Supervisory Board
- Praf Vagh – Member of the Supervisory Board.

None of the members of the Company's Supervisory Board was appointed as an employee representative of the Company. The average ratio of the number of women (0) to the number of men (5 or 4) among supervisory personnel in 2025 was 0%. For the purposes of calculating the above ratio, the numerator was taken as the total number of women performing supervisory functions in 2025, and the denominator as the total number of men performing supervisory functions in 2025, for the respective periods during which the composition of the Company's Supervisory Board was in force.

Information on the experience related to the sectors, products and geographic location of the Spyrosoft Group in relation to individual supervisory personnel is provided on the Company's website – <https://spyro-soft.com/investor-relations>.

Information on the operating principles and competences of the Company's Supervisory Board has been included in the *Report on the Activities of the Spyrosoft Group for 2025* at point 9.4.2 *Supervisory Board*.

In accordance with the statements submitted, at the end of 2025 and as at the date of preparation of this statement, Tomasz Krześniak, Krzysztof Kuliński and Piotr Budzyński meet the independence requirements set out in Article 129(3) of the Act on Statutory Auditors and in the Best Practices for GPW Listed Companies. Accordingly, the percentage of independent members of the Company's Supervisory Board at the end of December 2025 and as at the date of preparation of this report, calculated as the ratio of the number of independent members of the Company's Supervisory Board to all its members, was 60%.

1.3.3. AUDIT COMMITTEE

As at 31.12.2025 and as at the date of publication of this statement, the members of the Audit Committee are:

- Tomasz Krześniak – Chair of the Audit Committee
- Krzysztof Kuliński – Member of the Audit Committee
- Piotr Budzyński – Member of the Audit Committee.

As part of its supervisory function, the Audit Committee identifies and analyses the areas of risk existing within the Company and the processes for their verification.

Information on the operating principles and competences of the Audit Committee has been included in *Report on the Activities of the Spyrosoft Group for 2025* at point 9.4.3 *Audit Committee*.

1.4. MANAGEMENT OF SUSTAINABILITY MATTERS

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

Within the Spyrosoft Group, a key role in managing sustainability matters is played by the Management Board of the Parent Undertaking, which is responsible for defining the strategic direction relating to sustainability matters at Capital Group level and for approving key policies in this area.

One of the members of the Management Board of a subsidiary (Spyrosoft Solutions S.A.) is designated to oversee the implementation of sustainability requirements. Their tasks include, among other things, monitoring progress and the implementation of sustainability-related initiatives. In addition, responsibility for managing the individual aspects making up sustainability matters has been incorporated into the organisation's organisational structure. A dedicated person acting as Compliance Officer is responsible for identifying requirements, implementing them and overseeing their implementation, as well as for reporting progress to the Management Board of Spyrosoft Solutions S.A. and, ultimately, to the Management Board of the Parent Undertaking as part of management reviews. The choice of Spyrosoft Solutions S.A. as the entity responsible for implementing and coordinating these activities was dictated by its resources and competences, including in the area of quality management, including the implementation of ISO-compliant management systems, which facilitates the fulfilment of regulatory obligations and disclosure requirements.

The basic sustainability framework, such as policies, codes and other key internal regulations, is developed at the level of the Parent Undertaking and with the involvement of the subsidiary Spyrosoft Solutions S.A. These regulations are then, or (in the case of new regulations) will be, as implementation progresses, consulted with representatives of the other subsidiaries and adapted locally – taking into account national legal requirements – or implemented in a uniform form across all Group entities. As part of regular management reviews, the effectiveness of the actions taken is assessed in relation to the identified risks and opportunities, and decisions are made regarding further courses of action in this area. This model enables efficient oversight of sustainability-related processes and ensures their

compliance with applicable regulations and the strategic objectives of the Spyrosoft Group. Initiatives in this area are implemented at Capital Group level, based on an agreed informal approach and ongoing cooperation between companies. Sustainability matters have been incorporated into the internal audit programme. The purpose of this is to provide an independent assessment of the functioning and effectiveness of individual elements of the organisation – including in the context of the implementation of sustainability-related activities.

Expertise available to the management and supervisory bodies in relation to sustainability is provided through ongoing cooperation with an external adviser who supports the process of identifying requirements and regulatory changes relating to sustainability. Persons key to the management of individual sustainability aspects within the organisation are involved in the sustainability reporting process. In addition, selected members of the management bodies participate in the approval of key policies/codes and in reviews of the outcomes of sustainability initiatives undertaken. Through these activities, the organisation's bodies are able to make informed decisions and oversee sustainability-related areas.

The Management Board of the Parent Undertaking is informed of material sustainability-related impacts, risks and opportunities, in particular through periodic management review reports. This information is provided by the Compliance Officer, who presents a matrix of sustainability-related risks and progress in the implementation of policies and actions. Actions and initiatives relating to the individual aspects of sustainability matters carried out within the Spyrosoft Group are conducted by designated subject-matter leads for such areas. These persons are responsible for carrying out actions and initiatives and for managing the risks and opportunities associated with them, in accordance with applicable law and the business principles adopted by the organisation.

In 2024, the Spyrosoft Management Board assigned roles and responsibilities for carrying out sustainability activities, in accordance with regulatory requirements. The organisation's risk management process includes the assessment of environmental, social and governance risks, which, alongside the corporate risk register, are periodically compiled and reported to the Management Board of the Parent Undertaking. This data forms the basis for decisions regarding risk management priorities and the planning of actions to minimise potential negative impacts. During 2025, the Spyrosoft Management Board did not use sustainability reports in decision-making processes relating to major transactions.

The establishment of appropriate roles and a formalised sustainability reporting structure represents a step towards the future integration of these elements – particularly bearing in mind the acquisitive nature of the Spyrosoft Capital Group's strategy.

During 2025, the Spyrosoft Management Board addressed the following material sustainability-related matters:

- analysis and mitigation of risks relating to compliance with sustainability-related legal regulations;

- updating selected internal policies and codes by extending their scope from individual entities to the entire Spyrosoft Group;
- monitoring the effectiveness of the established roles and responsibilities relating to the implementation of sustainability activities – at Capital Group level;
- assessing the currency of sustainability aspects from the perspective of the organisation's business model;
- monitoring the data collection methodology for determining the scale of greenhouse gas emissions within the Spyrosoft Group;
- managing risk in the supply chain.

The above aspects were discussed during the management review, and appropriate actions were initiated on the basis of the results of analyses and recommendations.

The main actions identified relate to further analysis and implementation of requirements, including key policies, securing the resources necessary to carry out the activities, consolidating the data required to prepare the sustainability report, controlling the risks identified in this area, and establishing sustainability initiatives for 2026.

Notwithstanding the above, in 2025 individual sustainability matters (including in respect of the management of material impacts, risks and opportunities) were assigned in terms of responsibility to individual management personnel in accordance with the division of competences in force at the level of the Management Board of the Parent Undertaking.

The Company's Supervisory Board, in turn, exercises ongoing oversight of the business, in all areas of its operations, taking into account the material impacts, risks and opportunities related to sustainability matters.

1.5. REMUNERATION POLICY AND INCENTIVE SCHEME

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

The general meeting of Spyrosoft has adopted the *Remuneration Policy for members of the Management Board and Supervisory Board of Spyrosoft S.A.* The document sets out and defines the terms and the system of remuneration and remuneration practices applied by the Company to the members of the Management Board and Supervisory Board of Spyrosoft S.A.

The remuneration policy does not provide for linking the amount of remuneration to the achievement of environmental, social or governance targets.

The full text of the above policy has been made available on the Company's website:

<https://spyro-soft.com/wp-content/uploads/2022/09/polityka-wynagrodzen-czlonkow-rn-i-zarzadu-spyrosoft.pdf>

The Company operates an incentive scheme, which is described in detail in the *Report on the Activities of the Spyrosoft Group for 2025* at point 9.5 *Information on remuneration*.

The criteria entitling participants to receive the Company's shares under the Incentive Scheme are not linked to the Spyrosoft Group's performance of sustainability-related activities.

1.6. DUE DILIGENCE PROCESS

GOV-4 – Statement on due diligence

The organisation does not have a separate due diligence procedure implemented for the purposes of managing sustainability aspects. Nevertheless, owing to the integrated management system operated by the company implementing the sustainability requirements, elements of the due diligence concept have been implemented. The implementation and maintenance of quality management systems compliant with ISO standards, such as ISO 9001, requires not only the fulfilment of certain formal requirements but also the application of due diligence principles at every stage of the organisation's operations. Due diligence relates, among other things, to a conscious, systematic and responsible approach to carrying out processes, the application of a risk-based approach, the need for regular monitoring of processes and activities, and continuous improvement.

Within the implemented quality management system, the process approach is of key importance, whereby each process is planned, monitored and improved. Applying due diligence means setting objectives and metrics for each process, using appropriate oversight and risk assessment tools, and documenting decisions and actions in a way that allows them to be tracked and analysed.

In addition, in line with its risk-based approach, the organisation continuously identifies, assesses and monitors the risks and opportunities arising within its area of operation.

Due diligence also means ensuring that activities comply with applicable laws, industry regulations and customer requirements, maintaining appropriate internal policies and procedures, keeping reliable documentation, ensuring transparency of activities, and conducting audits and reviews.

The organisation also applies processes promoting the proactive identification and elimination of non-conformities, as well as mechanisms for continuous learning and improvement through the initiation of corrective and preventive actions and so-called 'lessons learned'.

Information on the elements of the due diligence process addressed in this statement is set out below.

Core elements of the due diligence process	Points in the sustainability statement
Embedding due diligence in governance, strategy and business model	1.6 Due diligence process
Engaging with affected stakeholders at all key stages of the due diligence process	1.11 Stakeholder engagement
Identifying and assessing adverse impacts	1.12 Impacts, risks and opportunities and the process of managing them 1.13 Double materiality assessment

Taking action to address identified adverse impacts	2.1 Identified material impacts, risks and opportunities 3.1.2 Material impacts, risks and opportunities related to own workforce 3.2.1 Material impacts, risks and opportunities related to workers in the value chain 3.3.1 Material impacts, risks and opportunities related to consumers and end-users 3.4.1 Corporate culture and policies related to the conduct of business 3.4.4 Anti-corruption 3.4.5 Management of supplier relations
Monitoring the effectiveness of these efforts and communicating relevant information in this regard	1.4 Management of sustainability matters

1.7. RISK MANAGEMENT IN THE SUSTAINABILITY REPORTING PROCESS

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

The organisation operates a system of internal control and risk management focused on ensuring operational efficiency, the reliability of financial and sustainability reporting, and compliance with the law. Given the nature and scale of its operations, it is not considered justified to establish a separate organisational unit dedicated solely to internal control.

The system of internal control and risk management in relation to the process of preparing sustainability statements takes into account the qualitative requirements set out in the applicable laws governing sustainability reporting.

A Compliance Team has been established within the Quality Department, responsible for ensuring compliance with regulations and standards, and for coordinating and overseeing the preparation of the sustainability statement.

As a rule, the same approach to risk assessment is applied in the process of preparing sustainability reporting as in the process of preparing financial reporting.

This is related to the general purpose of sustainability reporting, which is to enable users to understand the organisation's sustainability-related impacts, risks or opportunities.

Consequently, the priority in preparing sustainability reporting is to present a reliable and complete picture of the Spyrosoft Group's situation. This priority is achieved by presenting to users of the statements all material information which could reasonably be expected to influence decisions made by those users on the basis of the entity's sustainability statement. Accordingly, the key risks identified in connection with the sustainability reporting process include the risk of adopting an inconsistent methodology or approach to calculating indicators, calculation errors, the risk of inconsistency in the scope and quality of the various ESRS disclosure requirements, the risk of technical mistakes, and human errors relating to the aggregation of data and the preparation of the specific figures and indicators used in the report.

The Issuer takes action to mitigate the above risks by:

- standardising the data collection principles for the various areas of operation,
- standardising the definitions used in the various data points,
- standardising the calculation methodology adopted,
- verifying data through the use of calculation formulas and checking the completeness of data in the individual data sets,
- verifying data prepared locally by area owners at the level of the team coordinating the sustainability reporting process and by an external adviser,
- internal control activities to verify the consistency of the disclosures of specific ESRS data points.

This sustainability report has not been subject to external assurance owing to the voluntary nature of the disclosures. Nevertheless, the Company declares that this report has been prepared with due care and to the best of the Company's knowledge.

Responsibility for preparing the data presented in the sustainability reporting rests with the individual organisational units in which the ongoing management of the areas covered by the reporting takes place. The data underlying this report is drawn from source documents and materials containing descriptive and numerical data. The Group applies consistent principles for aggregating the various categories of data when presenting data in its sustainability reporting and other materials provided to shareholders.

Final verification and approval of the sustainability report is carried out by the Management Board of the Parent Undertaking.

1.8. BUSINESS STRATEGY OF THE SPYROSOFT GROUP

In 2025, the Spyrosoft Group pursued its 2022–2026 strategy, adopted in 2022 and revised in 2023, the main assumptions of which include:

- Revenue growth of an average of 25–35% per year
- An EBITDA margin of 11–14%
- Increasing the number of employees and associates in the Group to 3,000
- Growth through winning new clients and cross-selling
- Growth through the acquisition of companies with competences new to the Group

In 2025, the Spyrosoft Group delivered on the assumptions relating to the implementation of its strategy as follows: revenue growth (driven by a growing number of new clients and the development of clients already in the Group's portfolio) of 29.2% compared with 2024, an EBITDA margin of 12% (adjusted: 12.5%), and a headcount of associates within the Group of 1,938 at the end of 2025. During the financial year, 100% of the shares in Carimus LLC were acquired. Two new companies were established in 2025: Spyrosoft Innovo and Spyrosoft AdTech.

In Q1 2026, the Management Board of the Spyrosoft Group adopted a new strategy, announced in current report No. 6/2026 of 30 March.

Under the adopted Strategy, Spyrosoft plans to grow with an increasing focus on comprehensive technology advisory services and supporting clients in digital transformation processes and the implementation of new AI solutions. The Group continues to focus on sector specialisation and the further diversification of its operations. The Group plans to grow both organically and through further acquisitions.

The key assumptions of the Strategy provide, among other things, that:

- The Company's strategic objective is to transform Spyrosoft from a software engineering services provider into an advisory-oriented integrator that uses AI at every stage of delivery and operations, building long-term value for clients through flexibility and domain expertise, with a focus on delivering measurable results.
- The Group intends to achieve the above objective primarily through activity in six key areas, namely:
 - a) providing services under a Talent-as-a-Service model (rapid, on-demand provision of highly skilled staff),
 - b) developing technology ecosystems,
 - c) delivering dedicated bespoke software,
 - d) supporting the public sector,
 - e) licensing intellectual property, and
 - f) using artificial intelligence, both internally and in client projects.
- Spyrosoft will continue to focus on sector and geographic diversification – as at the date of publication of the Strategy, the Group specialises in 16 different sectors and has offices in 10 countries on 4 continents.
- Spyrosoft intends to pursue further value-accretive acquisitions aimed at the further development of the Group, with particular emphasis on sector and geographic diversification.
- For 2026, the financial targets for that year, as set out in the previous 2022–2026 strategy, are maintained, namely:
 - a) a) an EBITDA margin (operating profit + depreciation and amortisation / sales revenue) of 11–14%,
 - b) b) average annual revenue growth in the range of 25–35% (CAGR – Compound Annual Growth Rate – of 33%).

Financial plans for the next period will be made public in 2027 as part of the Strategy update envisaged at that time.

- The consolidation of shareholdings within the Spyrosoft Group is expected to take place in 2028, with 2027 as the reference year.

1.9. SUSTAINABILITY STRATEGY

The organisation is currently at an early stage of work on its sustainability strategy. Work in progress relates to identifying requirements and implementing the key processes necessary to further shape its approach to environmental, social and governance factors, in particular addressing the contractual requirements for the various sectors and geographic markets. The sustainability strategy will be further developed once the analysis stage has been completed, in order to ensure compliance with applicable legal standards and stakeholder expectations.

As part of implementation, the organisation is currently focusing on:

- mapping regulatory requirements and identifying key risks and opportunities in the context of sustainability,
- analysing current organisational practices and their impact on the environment, society and governance structure,
- building internal awareness through stakeholder engagement,
- identifying the needs and expectations of key stakeholders through regular dialogue, analysis of contractual requirements and reporting areas for the various sustainability topics,
- establishing frameworks and tools to support the aggregation of data for non-financial reporting purposes, based on the applicable ESRS reporting standards,
- monitoring risk categories within the register of contractual requirements for the various sectors and geographic markets,
- selecting indicators and targets that will be consistent with the organisation's business strategy,
- assessing organisational readiness to implement long-term sustainability actions.

1.10. BASIC INFORMATION ON THE GROUP'S OPERATIONS

SBM-1 – Strategy, business model and value chain

1.10.1. SCOPE OF OPERATIONS OF THE SPYROSOFT GROUP

Spyrosoft is a company founded in 2016 in Wroclaw, operating in the IT industry and engaged in the provision of digital solutions. As part of the services it provides, Spyrosoft delivers comprehensive software development solutions – from embedded solutions to high-level systems based on public clouds. Spyrosoft offers end-to-end project delivery, whereby its specialists manage projects and their related requirements, design architecture, and write and develop the software layer.

Spyrosoft provides software development services tailored to clients' needs and requirements. The company supports clients from the product concept and technology

selection stage, through solution architecture design and implementation, to maintenance and further development work. Spyrosoft works mainly with clients from the following sectors: finance, automotive, Industry 4.0, media and entertainment, telemedicine, geospatial services and robotics. Thanks to its knowledge of sector-specific requirements, clients are provided not only with the solution itself but also with advisory services on selecting the IT solutions best suited to the needs and regulations of their particular industry. AI also plays an important role in Spyrosoft's day-to-day work, with the aim of delivering the greatest possible value to clients.

The Spyrosoft Capital Group offers the following services:

- **Business and Product Design** – designing digital products and services, prototyping and testing them.
- **Technology Advisory** – technology audits, project cost estimation, development of digital strategies, automation of software development processes, and advisory services on the use of public clouds.
- **Enterprise Software** – backend and frontend software development, mobile applications, data architecture.
- **Embedded Software** – development of devices and software for their automation, creation of communication solutions, applications for embedded devices.
- **Artificial Intelligence and Machine Learning** – the use of AI and ML technologies in the digital solutions designed, together with advisory services on how they function.
- **Cloud Solutions** – cloud migration, cost optimisation and cloud software delivery.
- **Optimisation** – automation of software development, delivery and testing.
- **Managed Services** – audits and takeovers of IT systems, support and maintenance of operating systems, server management and maintenance, infrastructure optimisation, data security.
- **Cybersecurity** – consulting, penetration testing, integration of security testing into the existing software development process, defensive cybersecurity.
- **Salesforce** – implementation of Sales Cloud, Commerce Cloud and Service Cloud modules, development of dedicated applications, pre- and post-implementation audits.
- **HMI (Human Machine Interface)** – designing and implementing solutions for user-device interaction.
- **E-commerce Platforms** – development and implementation of online stores based on the Magento and Shopware platforms.
- **Data and Business Intelligence** – software for data integration and processing, data warehouses, data mining, data analytics and reporting.

The services provided by the Spyrosoft Capital Group are offered to the following sectors as part of a dedicated proposition:

- **Automotive**

As part of its services for the automotive sector, Spyrosoft develops embedded software, as well as its integration and validation in accordance with the A-SPICE standards applicable in the industry. The offering for the automotive sector also includes the design and implementation of Functional Safety-related processes.

- **Financial Services**

Spyrosoft designs systems providing comprehensive support for lending processes and debt management systems at financial institutions. The Group's offering also includes the design of solutions for digital banking and the fintech sector. In addition, the offering for the financial sector is complemented by the development of software supporting the processing and analysis of financial data.

- **Industry 4.0**

The Spyrosoft Group's offering for industrial companies focuses on the automation and communication of industrial devices, as well as the delivery of enterprise-grade system solutions enabling data exchange between devices and supporting the management of fleets of industrial equipment.

- **Media**

Spyrosoft delivers dedicated, multi-platform applications and services relating to the integration and implementation of digital products, as well as technology advisory services, for the media and entertainment industry.

- **Robotics and Chemical Industry**

Spyrosoft's experts provide comprehensive services relating to the design and implementation of software for autonomous robots, using the latest available technologies (artificial intelligence, computer vision, digital twins and others) to increase productivity and reduce companies' operating costs.

- **Geospatial Services**

Spyrosoft develops software for the comprehensive processing of spatial data. It offers solutions for the storage and intelligent analysis of spatial data, and also designs enterprise-grade systems enabling the use and management of geospatial information.

- **High Tech & Software**

Spyrosoft delivers solutions that automate processes relating to human resources management and innovation more broadly. The Group's offering includes the design of temporary staffing systems, payroll and benefits management systems, and educational systems.

- **Telemedicine**

The Spyrosoft Group delivers embedded software for medical devices, designs their communication and implements advanced algorithms supporting accurate diagnostics performed by medical equipment. It also offers the design of enterprise-grade systems supporting the management of medical facilities, patient care, or the monitoring of medical device operation.

- **E-mobility and Renewable Energy Sources**

With the acquisition of 57.5% of the shares in Codibly, the Spyrosoft Group added to its service portfolio competences in developing digital solutions for the transport electrification and renewable energy industries.

- **Defence, Security & Aerospace**

Spyrosoft is developing competences in digital security, dual-use products and solutions for the defence sector. Spyrosoft is a member of the Polish Chamber of National Defence Manufacturers.

- **AdTech & MarTech**

Spyrosoft specialises in designing and developing advanced advertising technology (AdTech), marketing technology (MarTech) and data platforms, including programmatic advertising platforms (DSP and SSP), customer data platforms (CDP), AI-based personalisation systems, and marketing automation tools.

- **AgriTech**

AgriTech is an area of Spyrosoft's business focused on developing advanced software for agriculture. The aim is to support farm automation, the development of systems for autonomous machinery, Edge AI solutions, and data analysis for optimisation purposes (precision farming).

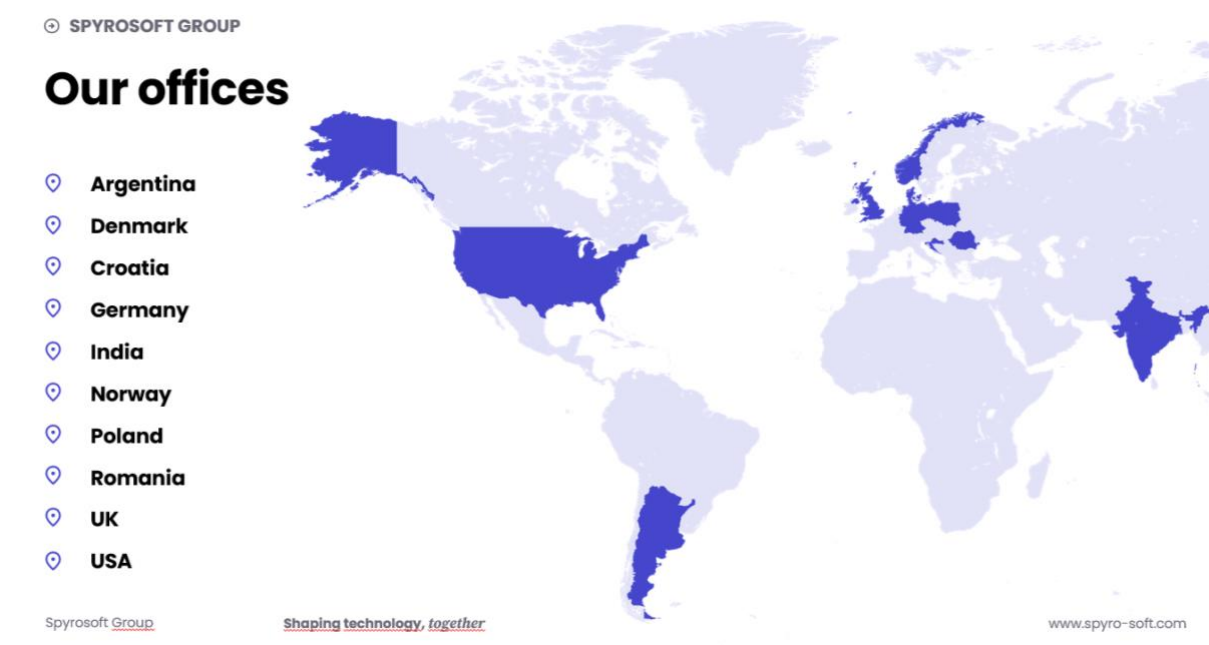
- **Retail**

Spyrosoft delivers digital solutions in the field of e-commerce and related areas, including innovation in consumer retail and the use of data to optimise sales.

1.10.2. LOCATION OF OPERATIONS

The Spyrosoft Group operates internationally, with its clients coming primarily from the United Kingdom, Germany, the USA and Scandinavia.

In addition to its presence in seven locations in Poland (Wrocław, Cracow, Warsaw, Białystok, Szczecin, Łódź, Gdańsk), the Group also has offices and development centres outside Poland, which increases the availability of its services to foreign clients.



1.10.3. COMPOSITION OF THE SPYROSOFT GROUP

As at 31 December 2025, in addition to the Parent Undertaking, the Spyrosoft S.A. Capital Group comprised the following entities:

Entity name	Country of registered office	Share in capital	Description of relationship
Spyrosoft Solutions S.A.	Poland	50.00%	direct
Spyrosoft Ltd	United Kingdom	80.65%	direct
Hyand Poland SE (formerly GOD Nearshore SE)	Germany	33.00%	direct
Unravel S.A.	Poland	61.50%	41% direct and 20.5% indirect
Spyrosoft Synergy S.A.	Poland	52.50%	35% direct and 17.5% indirect
Spyrosoft Solutions d.o.o.	Croatia	35.00%	indirect
Spyrosoft Solutions LLC	USA	50.00%	indirect
Spyrosoft Solutions GmbH	Germany	50.00%	indirect
Spyrosoft LLC	USA	100.00%	direct

Spyrosoft eCommerce S.A.	Poland	60.00%	direct
Spyrosoft Solutions S.R.L.	Romania	47.50%	indirect
Spyrosoft Connect S.A.	Poland	80.00%	direct
Spyrosoft BSG S.A.	Poland	60.00%	direct
Codibly S.A.	Poland	57.50%	direct
Codibly Inc	USA	57.50%	indirect
Dialogue Exchange Global	United Kingdom	4.05%	indirect
Repoweric Sp. z o.o.	Poland	11.50%	indirect
Spyrosoft Nordics A/S	Denmark	53.00%	50% direct and 3% indirect
Spyrosoft India Private Limited	India	75.00%	50% direct and 50% indirect
Spyrosoft Adtech S.A.	Poland	100.00%	direct
Spyrosoft Innovo S.A.	Poland	55.00%	direct
Carimus LLC	USA	100.00%	indirect
Finin Sp. z o.o.	Poland	100.00%	direct

Subject to the establishment of new companies (Spyrosoft Adtech S.A. and Spyrosoft Innovo S.A.), as well as the acquisition of Carimus LLC, and an immaterial change in the shareholding in the subsidiary Spyrosoft LTD from 81.97% to 80.65% of share capital resulting from the acquisition of shares in that company by management, no other changes occurred in the organisation of the Spyrosoft Capital Group in 2025.

As at 31.12.2025, the degree of relationship between the Parent Undertaking and the other entities in the Capital Group, and the consolidation method adopted for each entity, are as follows:

Entity name	Degree of relationship	Consolidation method
Spyrosoft Solutions S.A.	subsidiary	full consolidation method

Spyrosoft Ltd	subsidiary	full consolidation method
Unravel S.A.	subsidiary	full consolidation method
Spyrosoft Synergy S.A.	subsidiary	full consolidation method
Spyrosoft Solutions d.o.o.	subsidiary	full consolidation method
Spyrosoft Solutions LLC	subsidiary	excluded from consolidation due to immateriality
Spyrosoft Solutions GmbH	subsidiary	full consolidation method
Spyrosoft LLC	subsidiary	excluded from consolidation due to immateriality
Spyrosoft eCommerce S.A.	subsidiary	full consolidation method
Spyrosoft Solutions S.R.L.	subsidiary	full consolidation method
Spyrosoft Connect S.A.	subsidiary	full consolidation method
Spyrosoft BSG S.A.	subsidiary	full consolidation method
Codibly S.A.	subsidiary	full consolidation method
Codibly Inc	subsidiary	excluded from consolidation due to immateriality
Spyrosoft Nordics A/S	Subsidiary	full consolidation method
Spyrosoft India Private Limited	subsidiary	the entity has not yet commenced operations
Spyrosoft Adtech S.A.	subsidiary	full consolidation method
Spyrosoft Innovo S.A.	subsidiary	full consolidation method
Carimus LLC	subsidiary	full consolidation method
Finin Sp. z o.o.	subsidiary	excluded from consolidation due to immateriality
Hyand Poland SE (formerly GOD Nearshore SE)	associate	equity method of consolidation

Repoweric Sp. z o.o.	associate	equity method of consolidation
Dialogue Exchange Global	other entity	excluded from consolidation due to lack of control

All entities, with the exception of Finin Sp. z o.o., carry out software-related activities. Finin Sp. z o.o. provides accounting and tax advisory services.

1.10.4. INFORMATION ON THE OPERATIONS OF THE SPYROSOFT GROUP IN 2025

The consolidated revenue of the Spyrosoft S.A. Capital Group in 2025 amounted to PLN 601 million, up 29% year-on-year. The revenue growth results from the Group's steadily increasing scale of operations, including the acquisitions of Codibly SA in 2024 and Carimus LLC in 2025.

The Group's sales revenue in 2025 came mainly from the sale of software development services, the granting of licences and the sale of copyrights, and e-commerce implementations, which together accounted for 99.9% of sales revenue in 2025. The remaining revenue related to office sub-letting, administrative services, the recharging of certain costs incurred, and the sale of computer equipment.

In 2025, the share of revenue attributable to the individual sectors was as follows:

Business Unit	Share of revenue
Media & Entertainment	20%
Automotive	15%
High Tech & Software	10%
Industry 4.0 & Manufacturing	10%
Financial Services	9%
Geospatial	9%
Connectivity & Industry Automation	6%
eMobility & Renewables/Energy	5%
Retail	4%
Chemicals	4%
Robotics	3%

Healthcare & Life Science	2%
Legal Tech	2%
other	1%

The Group's main markets for its services remain: the United Kingdom, the DACH region (Germany, Austria and Switzerland), Poland, as well as the USA and the Scandinavian countries.

The share of revenue from the main markets is presented in the table below:

Country	Share of revenue
United Kingdom	34%
DACH	24%
Poland	17%
USA	16%
Scandinavia	5%
other	5%

In 2025, the Group's main suppliers were IT specialists, subcontractors providing IT services, property managers offering office space for rent, and companies supplying computer equipment. The Group is not dependent on any of these suppliers or customers.

In 2025, revenue from the following customers exceeded 10% of the Capital Group's total sales revenue:

Entity	Share of revenue
British Broadcasting Corporation	13%

This entity is not related to the Issuer or to the Issuer's management personnel.

The share of revenue from the Group's 10 largest clients in the Capital Group's total revenue in 2025 was 48%.

The Spyrosoft Group does not generate revenue from activities related to:

- the exploration, mining, extraction, production, processing, storage, refining or distribution of fossil fuels, including their transport, storage and trading, including

revenue from coal, oil and gas, as well as revenue from taxonomy-aligned economic activities relating to natural gas;

- the manufacture of chemicals;
- weapons;
- the cultivation and production of tobacco.

At the end of 2025, the Spyrosoft Group worked with 1,479 people, comprising 500 employees and 979 associates.

Below is summary information on the Spyrosoft Group's own workforce (employees) – data in headcount as at the end of the reporting period.

Employment (headcount)	2025			2024		
–	Female	Male	Total	Female	Male	Total
Poland	180	131	311	174	150	324
United Kingdom	18	65	83	18	56	74
Other countries	37	69	106	24	56	80
Total Employees	235	265	500	216	262	478

1.10.5. VALUE CHAIN

The organisation operates on a service-based model, in which specialist service providers (upstream) and the recipients of our solutions (downstream) play a key role. The organisation takes a holistic approach to the value chain, so that at every link – from contractors through to end clients – transparent and ethical principles of cooperation are ensured, while at the same time seeking to minimise environmental impact and support the development of local communities.

Reporting aspect	Description
Inputs and the approach to acquiring, developing and safeguarding those inputs	• Type of inputs: specialist consulting, IT, marketing and training services, etc. • Safeguarding: selection of suppliers on the basis of competence and compliance with company policies (ethics, human rights, health and safety). • Human capital development: continuous improvement of the internal team's skills through training and certification.
Outputs and outcomes (current and	• For clients: improved operational efficiency, increased competitiveness, support for innovation.

expected benefits)	• For investors: stable cash flows, an increase in company value based on client trust and social reputation. • For other stakeholders: job creation, investment in local community projects, raising ethical standards in the services industry.
Key features of the value chain (the entity's position, description of the main business entities)	Upstream (service providers): • Main categories: IT companies, industry consultancies. • Role: providing the knowledge and competences needed to deliver services. Downstream (service recipients): • Main categories: corporate clients, non-governmental organisations, public institutions, including government and regulatory bodies. • Role: using the services to implement solutions that optimise processes and support responsible management.

There are no end-users in the value chain structure, as the organisation focuses on B2B (business-to-business) cooperation and the provision of services to clients. Through a comprehensive approach – from promoting the Spyrosoft Group's ethical standards and values among suppliers, to supporting clients with ethical and environmentally friendly solutions – the Company seeks to maximise its positive impact on the entire business and social ecosystem.

Despite having multiple business lines and operating in different geographic regions, a single business model is identified for the entire Spyrosoft Group.

There were no changes to the Spyrosoft Group's business model during 2025.

1.11. STAKEHOLDER ENGAGEMENT

SBM-2 – Interests and views of stakeholders

The individual stakeholder groups were identified in the course of analysing the Group's value chain and the operational processes and relationships within it.

Below is information on the stakeholder groups with which the Group considers its relationships to be material, together with an indication of the key dialogue tools and scope of cooperation.

Stakeholder	Scope of cooperation	Purpose of cooperation	Communication
Internal stakeholders – <i>Management Board / Supervisory Board</i>	• Performing the duties assigned to individual roles and positions	• Implementation of the business and sustainability strategies respectively	• Management reporting • Meetings (in person and online) • Meetings of governing bodies • Corporate communication

Internal stakeholders – <i>Employees</i>	- Performing the duties assigned to individual roles and positions - Involvement in corporate social responsibility activities - Developing competences and implementing training plans - Complying with legal and ethical standards and the organisational culture - Undertaking employee initiatives	- Implementation of the business and sustainability strategies respectively - Building an engaged, competent and loyal team - Ensuring employee satisfaction and a good working environment - Increasing organisational effectiveness through dialogue and motivation - Increasing the organisation's innovation and adaptability - Strengthening a culture of responsibility and trust	- Management reporting - Meetings (in person and online) - Regular indirect and direct communication, both formal and informal - One-to-one conversations - Surveys
Internal stakeholders – <i>Companies forming part of the Spyrosoft Capital Group</i>	- Aligning and pursuing business objectives, sharing resources - Sharing knowledge and managing risk - Carrying out joint projects - Cooperation on research and development	- Implementation of the business and sustainability strategies respectively - Ensuring compliance with corporate governance principles and sustainability standards	- Internal meetings (in person and online) - Email - Quarterly reports - Internal IT communication systems
External stakeholders – <i>Clients</i>	- Cooperation on tailored services - Co-designing and customising technology solutions	- Building long-term relationships based on trust and mutual understanding - Ensuring continuity and stability of cooperation	- Meetings (in person and online) - Email
External stakeholders – <i>Suppliers</i>	- Negotiating and entering into commercial contracts specifying delivery terms, quality standards and commitments to observe sustainability principles - Verifying suppliers' compliance with the organisation's requirements in the areas of competence and quality	- Ensuring the continuity and timeliness of deliveries of high-quality products and services necessary for the Company's projects, and identifying potential areas for improvement - Building partnership relations based on trust and shared values	Regular review meetings (in person and online)

External stakeholders – <i>Bodies external, including government and regulatory bodies</i>	- Ensuring the compliance of the Company's operations with applicable laws and industry regulations - Regular reporting to the extent required - Cooperation on audits, inspections and controls conducted by regulatory bodies	- Ensuring full compliance of the Company's operations with the law and industry regulations - Minimising legal and regulatory risk for the organisation - Building a positive image of the Company as a responsible business partner that meets the highest legal and regulatory standards	- Regular submission of required statements, reports and declarations - Participation in meetings, conferences and seminars - Exchange of formal correspondence (letters, emails)
External stakeholders – <i>IT industry associations</i>	- Organising and participating in industry events such as conferences, trade fairs, webinars and workshops - Sharing knowledge and experience with other association members - Supporting activities promoting the IT industry and the development of new technologies	- Building the Company's strong position in the industry through active participation in industry associations and organisations - Broadening knowledge of current trends, regulations and innovations in the IT sector - Strengthening cooperation and the exchange of experience between companies in the industry	- Regular participation in meetings and sessions - Cooperation in developing industry materials such as reports, guides and standards - Organising internal information sessions for employees on activities carried out in cooperation with associations
External stakeholders – <i>Local communities</i>	- Implementing the concept of corporate social responsibility, including charitable activities - Substantive cooperation - Internships and work placements	- Supporting local communities - Monitoring and mitigating environmental impacts - Sourcing and developing talent	- Participation in meetings and events - Sustainability reports - Communication through local and social media - Public events and thematic initiatives
External stakeholders – <i>Shareholders, investors, financial institutions</i>	- Regular reporting of financial and operating results - Servicing the financing of operating and investing activities	- Raising and retaining capital - Obtaining feedback - Building trust through transparent communication and ensuring the long-term growth of the Company's value	- Participation in investor meetings - Annual reports - Conference calls on financial results - Sustainability reports - Announcements published on the

		Building a positive image of the Company in the investment market	Company's website
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Communication with stakeholders is a key element of the relationship management strategy and of building trust and transparency. The organisation regularly conducts stakeholder analysis, identifying their needs, expectations and potential impact on the Company's operations. The results of the analysis are used to design effective communication strategies. The forms and channels of communication used are set out in the table above.

In addition, the detailed forms of direct and indirect, formal and informal communication with employees are described in detail in point 3.1.3. *Communication with employees*.

The organisation applies the following general principles in its relations with stakeholders:

Transparency	We provide stakeholders with clear, reliable and complete information about our operations, results, plans and sustainability-related activities. We avoid misleading information and ensure that the information we provide complies with current standards and regulations.
Regularity and proactivity	We ensure a regular flow of information through established communication channels such as reports, meetings, newsletters and social media. We proactively inform stakeholders of material changes, achievements and challenges.
Two-way communication and openness	We promote dialogue, enabling stakeholders to express their views, ask questions and submit suggestions. We implement mechanisms for collecting and analysing feedback, which help us better tailor our activities to stakeholders' needs and expectations.
Responding to needs and expectations	We regularly analyse stakeholders' needs and expectations, adapting the form and content of our communication to changing circumstances. We ensure a swift and professional response to questions, reports and other forms of contact.
Confidentiality and data protection	We maintain the confidentiality of information and comply with personal data protection regulations. In our communications, we apply appropriate technical and organisational measures that ensure the security of the exchange of information.

Whistleblowing system

A common whistleblowing system operates across all companies of the Spyrosoft Capital Group under the Whistleblowing Policy. The principles of this policy, its implementation and the way in which reports are handled are described in detail in point 3.1.8. *Processes for mitigating negative impacts and channels for raising concerns by own workforce.*

1.12. IMPACTS, RISKS AND OPPORTUNITIES AND THE PROCESS OF MANAGING THEM

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

Below is a summary of the sustainability-related impacts, risks and opportunities that were identified and assessed in the double materiality assessment process.

Sustainability aspect	ESRS	Impact materiality	Financial materiality	Time horizon*	Value chain location**
Climate change adaptation	E1	positive impact – medium materiality	opportunity – medium materiality	M, L	own operations, downstream
Climate change mitigation	E1	positive impact – medium materiality	n/a	M, L	own operations, upstream, downstream
Secure employment, working time, adequate wages	S1	positive impact – high materiality	risk – high materiality	S, M, L	own operations
Social dialogue, work-life balance, gender equality and equal pay, training and development, prevention of violence and harassment in the workplace, diversity	S1	positive impact – high materiality	n/a	S, M, L	own operations
Freedom of association, occupational health and safety, employment of persons with disabilities, adequate housing	S1	positive impact – medium materiality	n/a	S, M, L	own operations
Privacy – own workforce	S1	positive impact – high materiality	risk – medium materiality	S, M, L	own operations
Secure employment, working time, adequate wages, social dialogue, work-life balance, equal treatment, diversity, measures to prevent violence and harassment,	S2	positive impact – high materiality	n/a	S, M, L	upstream, downstream

and privacy in the value chain					
Other aspects in the value chain	S2	positive impact – medium materiality	n/a	S, M, L	upstream, downstream
Access to information and access to products and services relating to end-users	S4	positive impact – medium materiality	n/a	S, M, L	own operations, downstream
Responsible marketing practices	S4	positive impact – high materiality	opportunity – medium materiality	S, M, L	own operations, downstream
Corporate culture	G1	positive impact – high materiality	n/a	S, M, L	own operations, upstream, downstream
Protection of whistleblowers	G1	positive impact – high materiality	risk – medium materiality	S, M, L	own operations, upstream, downstream
Management of relationships with suppliers, including payment practices	G1	positive impact – high materiality	n/a	S, M, L	own operations, upstream
Corruption and bribery	G1	positive impact – high materiality	opportunity and risk – medium materiality	S, M, L	own operations, upstream, downstream
Corporate social responsibility	n/a	positive impact – medium materiality	n/a	S, M, L	own operations, downstream
* S, M, L – time horizon for the financial materiality assessment, meaning: S – short-term horizon, M – medium-term horizon, L – long-term horizon ** location of impact, comprising: own operations and/or upstream value chain and/or downstream value chain					

The above summary of material impacts, risks and opportunities has not changed compared with the previous reporting period.

A description of the individual material impacts, risks and opportunities, including:

- the way in which the Spyrosoft Group's material negative and positive impacts affect (or, in the case of potential impacts, could affect) people or the environment;
- whether the Spyrosoft Group is involved in material impacts through its own operations or as a result of its business relationships, by describing the nature of the relevant activities or business relationships;

is set out in the following ESRS topical sections.

Similarly, the following ESRS topical sections indicate whether and how the identified material impacts arise from, or are related to, the entity's strategy and business model.

A summary of the points in the report containing the relevant descriptions of material impacts, risks and opportunities is set out below.

Sustainability matters	ESRS	Point in the report
climate change and energy	E1	2.1
own workforce	S1	3.1.2
workers in the value chain	S2	3.2.1
consumers and end-users	S4	3.3.1
corporate culture	G1	3.4.1
whistleblower protection	G1	3.4.1
anti-corruption	G1	3.4.4
management of relationships with suppliers and subcontractors	G1	3.4.5
corporate social responsibility	entity-specific topic	3.5.2

In 2025, the Spyrosoft Group did not carry out a formal resilience analysis regarding its ability to address its material impacts and risks and to capitalise on material opportunities.

Nevertheless, in the process of preparing the sustainability reporting for 2024, as well as as part of the materiality review carried out for the 2025 reporting, a number of analyses were performed with the aim of comprehensively mapping the Spyrosoft Group's activities through the lens of its operations, locations and relationships with its environment. The analysis also covered the way in which, through the lens of the above factors, the Spyrosoft Group affects its environment and, at the same time, how the environment affects the Spyrosoft Group's finances in a broad sense. The analysis process also took into account aspects relating to the identification of climate-related risk (transition and physical risk respectively) over the short-, medium- and long-term time horizons.

With regard to the individual areas in which the organisation affects its environment and the environment affects the Spyrosoft Group, the corporate risk management process identified and assessed the risks relating to sustainability aspects, and also assessed and analysed the mitigating actions taken to respond to the challenges relating to impacts, risks and opportunities, through the consistent enhancement or maintenance of positive impacts, the reduction of negative impacts, the mitigation of risk, and the capitalisation on sustainability-related opportunities.

In the Company's assessment, the above allows it to be concluded that the Spyrosoft Group is an organisation whose operations and business model are resilient to the factors shaping the environment in which it operates, in terms of the organisation's ability to address the identified material impacts and risks and to capitalise on the identified material opportunities.

The individual material impacts, risks and opportunities are of a stable nature from the point of view of the time horizon of their effects and are linked to the Spyrosoft Group's business model, location and scope of operations. Accordingly, no material changes are anticipated with respect to the expected effects of the impacts, risks and opportunities on the Spyrosoft Group's business model.

Information on any current financial effects relating to material sustainability-related risks and opportunities is presented in aggregated form in the consolidated financial statements for 2025, within the disclosures of the relevant financial items. In particular, in this respect account should be taken of matters relating to revenue generated, staff costs and cash flows. In the sustainability reporting for 2025, no disaggregation of individual costs, revenue, balance sheet items or cash flows into the various categories of identified material risks and opportunities was carried out. This is because the effects of the individual categories of sustainability-related risk or opportunity on the organisation's finances in a broad sense are diffuse in nature and represent just one of many factors simultaneously affecting the Spyrosoft Group's position and its capacity to generate revenue or its level of costs.

The Issuer has not identified any carrying amounts of assets and liabilities recognised in the related financial statements in respect of which there is a significant risk of a material adjustment in the next annual reporting period as a result of the identified sustainability-related risks and opportunities.

1.13. DOUBLE MATERIALITY ASSESSMENT

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

1.13.1. DOUBLE MATERIALITY ASSESSMENT PROCESS FOR 2024

The preparation of the first sustainability reporting in accordance with the requirements of the CSRD Directive and based on the ESRS reporting standard (i.e. the sustainability reporting for 2024) was preceded by a double materiality assessment. The detailed methodology of the 2024 double materiality assessment was based on the requirements set out in ESRS.

The methodology of the double materiality assessment carried out in 2024 for the Spyrosoft Group is presented in *Sustainability Statement of the Spyrosoft Group for 2024* in point 1.12 *Double materiality assessment process*.

In the process of identifying, assessing and reviewing impacts, risks and opportunities in the value chain in order to determine their materiality, the Spyrosoft Group focused on the areas in which impacts, risks and opportunities are considered likely to occur, based on the nature of its activities, business relationships, geographic regions or other factors. The double materiality assessment process took into account the way in which the Spyrosoft Group is affected by its dependence on the availability of natural, human and social resources at appropriate prices and of appropriate quality, regardless of its potential impacts on those resources.

The process of assessing, identifying and evaluating opportunities and managing them has not been systematically incorporated into the organisation's overall management system. The process of identifying, assessing and managing risks and opportunities carried out as part of the double materiality assessment has not been systematically incorporated into the organisation's overall management system. The identification and management of opportunities, and responsibility for them, is diffuse in nature and is carried out directly by the Management Board and by the specialists and managers responsible for the relevant sustainability area.

The identified impacts relating to the individual sustainability matters are, in many areas, linked to the risks and opportunities arising from the effect of these matters on the organisation's finances. Material negative impacts may constitute a source of potential risk. Conversely, positive impacts and the actions and initiatives carried out in connection with such impacts may at the same time constitute measures reducing exposure to the risk relating to a given sustainability aspect. Positive impacts may generate opportunities relating to a given sustainability matter. In addition, when assessing the materiality of a given sustainability aspect through the lens of financial materiality, one of the criteria taken into account in this assessment was resource dependency, e.g. dependence on natural resources or on social resources, i.e. in particular employees and associates. The identified dependencies were then taken into account in the financial materiality assessment process from the point of view of the severity and likelihood of the effect on the organisation's finances in a broad sense.

No hierarchy has been established between the material risks and opportunities identified in the double materiality assessment process and other types of risk relating to the Spyrosoft Group's operations and business model.

1.13.2. ASSESSMENT OF THE CURRENCY OF THE ENVIRONMENT AND FACTORS AFFECTING THE OPERATIONS OF THE SPYROSOFT GROUP IN 2025

For the purposes of the 2025 reporting, a review was carried out of the results of the double materiality analysis performed in 2024 (the "materiality review").

The process of reviewing, identifying and assessing opportunities and managing them has not been systematically incorporated into the organisation's overall management system. The management of sustainability-related risks and opportunities is diffuse in nature and is carried out with the involvement of the organisational units responsible for managing the relevant sustainability matter.

In preparing the materiality review, information on the Spyrosoft Group's operating activities, stakeholder relationships, own operations and business results was used, including, for example, the corporate risk register and the scope of internal regulations devoted to sustainability aspects.

The materiality review for the 2025 sustainability reporting applied the same criteria and the same severity scale for the individual criteria as in the 2024 double materiality assessment process.

As part of the aforementioned materiality review, assessments were carried out as to whether:

- there had been material changes in its organisational and operational structure and/or
- there had been material changes in external factors that could generate new impacts, risks and opportunities (IRO) or modify existing ones (i.e. those identified for the 2024 reporting), or that could affect the materiality of specific disclosures.

In particular (but not exclusively), the following circumstances, which could be considered a material change in facts and circumstances, were taken into account:

- a major transaction/merger or acquisition leading to new activities, entry into a new sector, or a material change in operating activities;
- a material change in key suppliers or supply chain practices (including entry into a new geographic market with significant contextual risks, such as a lack of respect for human rights);
- a global event, such as a pandemic, or the establishment of a new material business relationship likely to have a severe impact on human rights;
- entry into a new market or the commencement of new activities, or exit from an existing market and the discontinuation of activities carried out;
- a change in social conventions, scientific evidence or user needs that could affect the significance of an issue (e.g. a significant increase in public scrutiny in a given area compared with earlier periods, or the emergence of new research demonstrating the toxicity of a given substance).

The review process took into account the establishment of new companies in 2025 (Spyrosoft Adtech S.A. and Spyrosoft Innovo S.A.), as well as the acquisition of Carimus LLC. Taking into account the location of operations, the profile of the services provided, the business model, the scale of operations, and the timing of joining the Spyrosoft Group, in the Issuer's assessment the inclusion of these entities in the Capital Group did not result in the generation of new impacts, risks and opportunities (IRO) or the modification of existing ones

that could affect the materiality of specific disclosures within the 2025 sustainability reporting.

Notwithstanding the cases indicated above, no other circumstances or facts have been identified that, in the Company's assessment, could affect the currency of the conclusions of the double materiality analysis carried out in 2024.

The activities of all companies in the Spyrosoft Capital Group (in 2024 as well as in 2025) continue to be software development, which translates into a substantially uniform business model and value chain for the entire Spyrosoft Group.

1.13.3. ASSESSMENT OF THE CURRENCY OF THE IMPACTS, RISKS AND OPPORTUNITIES (IRO) DESCRIBED AS PART OF THE MATERIALITY ASSESSMENT CARRIED OUT IN 2024

As part of the materiality review, the currency of the descriptions of the impacts, risks and opportunities described in the materiality assessment carried out for the 2024 reporting was verified.

Impact materiality

For this purpose, the factors underlying the assessment carried out in the 2024 double materiality assessment process were verified for completeness and currency by the persons with the greatest subject-matter expertise on the individual matters, i.e. senior management and the specialists responsible for managing the individual matters within the Spyrosoft Group.

The assessment of the currency and completeness of the descriptions comprising the factors of the Spyrosoft Group's impact on its environment, through the lens of the individual sustainability aspects, did not result in any changes that could generate new impacts or modify existing ones, or that could affect the materiality of specific disclosures.

Financial materiality

In addition to verifying the currency of the descriptions of impact materiality, similar action was taken with respect to the financial materiality assessment carried out in 2024.

This stage of the materiality review analysed the currency of the effects of the individual matters identified as potentially material from a sustainability perspective on the entity's development, financial position, financial performance, cash flows, access to financing or cost of capital over the short-, medium- or long-term time horizon, i.e. on the organisation's finances in a broad sense. The assessment of the individual matters took into account the separate time horizons within which the individual matters had, or could have had, an effect on the Spyrosoft Group's finances in a broad sense.

The assessment of the currency and completeness of the descriptions of the factors affecting the Spyrosoft Group's finances in a broad sense did not reveal any changes, compared with 2024, that could generate new impacts, risks and opportunities (IRO) or modify existing ones, or that could affect the materiality of specific disclosures.

1.13.4. SUMMARY OF THE DOUBLE MATERIALITY REVIEW

In view of the explanations presented above, no circumstances were identified that could be considered a material change in facts and circumstances affecting the impacts, risks and opportunities (IRO) identified in 2024.

Consequently, both the materiality assessment of the individual sustainability aspects through the lens of impacts, risks and opportunities (IRO), and the set of identified material impacts, risks and opportunities (IRO) described in the 2024 sustainability reporting, remain current for the purposes of the 2025 sustainability reporting.

As at the date of preparation of this statement, the Company estimates that the next review of the materiality assessment will be carried out for the 2026 reporting.

A description of the sustainability-related decision-making process is set out in point 1.4 *Management of sustainability matters*.

Point SBM-3, Material impacts, risks and opportunities and their interaction with strategy and business model, sets out a summary of the sustainability-related impacts, risks and opportunities together with the results of the materiality assessment of the individual matters.

1.14. DESCRIPTION OF THE PROCESS USED TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES FOR THE ESRs TOPICAL STANDARDS

1.14.1. IRO-1 – E1

The factors shaping the climate-related impacts, risks and opportunities set out in this section were assessed by an expert team established for the purpose of carrying out the materiality assessment process and preparing the sustainability reporting. This assessment included, among other things, an analysis of the nature of the Spyrosoft Group's own operations, its dependence on suppliers and resources, the location of its operations, and the organisation's business model and strategy. The aspects described above made it possible to map the sources of greenhouse gas emissions and to identify the organisation's environmental impact and its climate-related dependencies, including actual and potential impacts.

Subsequently, an assessment of the impact on climate change was carried out, considering the calculation of greenhouse gas emissions – in particular bearing in mind the assessment of the impact of software industry entities on the climate and the Spyrosoft Group's emissions. The Issuer notes that, for the purposes of preparing the sustainability reporting for the 2025 financial year, the carbon footprint calculation covers Scope 1 and 2 emissions, as well as one Scope 3 category, namely. business travel.

No climate-related scenario analyses were carried out in connection with the preparation of the sustainability reporting for 2025, nor was a resilience analysis performed.

Physical risk

The Spyrosoft Group's business consists of the provision of software development services. Its own operations relating to service delivery are carried out at rented office locations, most

often situated in large cities in various countries (in particular Poland, Croatia, the United Kingdom and Romania), in areas characterised by relatively high resilience to the individual categories of physical risk (the city and business centres of the aforementioned large cities).

The most significant part of the Spyrosoft Group's operations is carried out from locations in Poland, as the offices in Polish cities have the greatest concentration of persons working with the Group. No material assets controlled by the Spyrosoft Group have been identified as having exposure to physical risk – in particular from the perspective of extreme weather events, floods, heatwaves or cold waves, drought, or changing weather patterns.

In addition, it should be noted that remote working is widespread in the industry in which the Spyrosoft Group operates, which further reduces the effect of adverse weather conditions relating to rented office space on employees and associates.

Taking into account the potential severity of the individual risk categories, as well as the likelihood of their individual aspects materialising, and in light of the circumstances described above characterising the Spyrosoft Group's operations, physical risk (both acute and chronic) was assessed as low.

With respect to the effect of physical risk, the key actions reducing the severity of the risk include ensuring comfortable working conditions at the individual locations (air conditioning, ventilation, heating, etc.).

Transition risk

In analysing the transition risk relating to the Spyrosoft Group's operations, projections of the future state of the Polish economy presented in selected studies dedicated to analysing Poland's path to climate neutrality by 2050 were used.

The key conclusions regarding the IT industry's exposure to the risk relating to the individual categories of transition risk include:

- the IT industry (in general terms, i.e. beyond services provided to, for example, companies operating in fossil fuels) should not be adversely affected by the implementation of economy-wide transition initiatives and actions;
- the digitalisation of economies may act as a driver of capital expenditure, which could support the generation of further sources of revenue for the IT industry;
- business opportunities relating to the delivery of projects in the industries most intensively engaged in decarbonisation processes (the energy, construction and transport industries).

Furthermore, the following circumstances relating to the individual categories of transition risk should also be borne in mind.

Circumstances and factors	Actions taken by the Spyrosoft Group
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Current and future sustainability reporting obligations (including reporting obligations towards counterparties) represent an organisational and financial burden – these obligations are expected to continue regardless of the time horizon, in particular bearing in mind the developing industry practices in sustainability reporting.	The Spyrosoft Group prepares annual sustainability reporting, including in respect of climate-related aspects. To this end, actions are taken relating to expanding competences and resources, introducing uniform sustainability reporting standards across the companies of the Spyrosoft Group, and updating and standardising selected internal regulations.
The IT industry does not generate emissions related to specific manufacturing processes. Accordingly, the technological feasibility of decarbonising operations for entities operating in the IT industry is achievable even over a relatively short time horizon. The key actions in this respect are those aimed at reducing the emissions intensity of operations and decarbonising the individual emission scopes through the purchase of energy from renewable sources.	As at the date of preparation of this statement, the Spyrosoft Group is in the process of analyses aimed at preparing a decarbonisation plan for its operations – including the identification of specific technological solutions enabling the reduction of greenhouse gas emissions.
The interest shown by financial market participants in sustainability matters, the expectations of counterparties and the industry practices developing in the area of environmental and climate awareness, as well as the perception among significant groups of individuals that combating climate change is a matter critical to the future of civilisation as we know it, mean that organisations need to take action to safeguard their image as an entity that is aware of, and sensitive to, climate-related risks.	Notwithstanding the absence of legal requirements, in 2025 the Spyrosoft Group continued its efforts to prepare for sustainability reporting, including by analysing the sources of greenhouse gas emissions and identifying the risks and threats relating to the industry and to the organisation itself. In addition, the expectations of counterparties are continuously analysed, including with respect to environmental commitments.
The occurrence of an incident negatively affecting the organisation's image as an entity engaging in so-called "greenwashing" could change the way it is perceived by counterparties, financing providers, and current or prospective employees.	Taking action to prepare for sustainability reporting, carrying out analyses to prepare a climate policy, and developing a decarbonisation plan, as well as reliably communicating the actions taken and initiatives carried out, are aimed at shaping the Spyrosoft Group's image as a climate-sensitive and climate-conscious organisation.

In the course of the Spyrosoft Group's operations, no specific business lines have been identified for which transition risk would represent a material threat. Nor have any specific assets of the Spyrosoft Group been identified as being at risk of impairment in connection with the transition of the Polish economy towards neutrality. No so-called locked-in greenhouse gas emissions have been identified within the Spyrosoft Group either.

Climate risk in the value chain

Given the nature of its operations, no material climate risk has been identified in the value chain. In particular, it should be noted that there is no dependence on the supply of specific materials or products, or on specific suppliers. In this respect, the diversification of suppliers of office equipment and of the IT hardware and devices used in the service delivery process is key. In addition, it should be noted that the costs relating to the purchase of IT devices and equipment are not significant from the perspective of the Spyrosoft Group's other cost categories. Accordingly, any increases in their prices resulting from factors shaping transition risk for the industry should not have a material effect on the organisation's finances. Similarly, potential disruptions in supply chains (in particular involving equipment manufactured in Asian countries) should not materially affect the continuity of the organisation's operations or its margins. In this respect, it is worth recalling the organisation's experience of the supply chain disruptions that occurred during the COVID-19 pandemic, which did not materially affect the continuity of business operations.

Accordingly, exposure to physical risk (both acute and chronic) as well as to transition risk in the value chain is regarded as low.

Resilience to climate risk

The climate risk analysis, with respect to its individual categories, was not supported by a dedicated analysis of the business model's resilience to climate change.

Nevertheless, given that the climate-related risks identified and described above are not material to the Spyrosoft Group's business model and operations, and that action is being taken to manage these risks, in the Company's assessment the Spyrosoft Group's operations and assets are not particularly vulnerable to the risks indicated above.

In accordance with the climate-related transition risk analysis performed, no assets or material activities (business lines) of the Spyrosoft Group have been identified as being materially exposed to transition risk or as being associated with opportunities arising from the transition.

Nor have any assets or economic activities of the Spyrosoft Group been identified for which the transition to a climate-neutral economy has not been taken into account, or for which taking it into account would require significant effort (for example due to significant locked-in greenhouse gas emissions).

No potential locked-in greenhouse gas emissions from the entity's key assets and products have been identified.

1.14.2. IRO-1 – E2

As a result of the double materiality assessment, no material impacts, risks or opportunities relating to pollution were identified.

In the process of identifying the material impacts, risks and opportunities relating to pollution, the Spyrosoft Group's own locations and own business activities were reviewed to determine actual and potential impacts within its own operations and in the upstream and downstream value chain.

The factors characterising the Spyrosoft Group's impact on its environment from the perspective of pollution were assessed by an expert team established within the Spyrosoft Group for the purpose of preparing the sustainability reporting. The sub-topics covered by the materiality assessment under ESRS E2 included air, water and soil pollution (excluding greenhouse gas emissions and waste), microplastics and substances of concern, and dependencies on ecosystem services that help mitigate pollution-related impacts.

The detailed criteria of the assessment process for the individual pollution-related aspects, and the assumptions accompanying them, are described in point 1.13, Double materiality assessment.

No consultations, in particular with affected communities, were carried out in the process of identifying the material impacts, risks and opportunities relating to pollution.

1.14.3. IRO-1 – E3

As a result of the double materiality assessment, no material impacts, risks or opportunities relating to water and marine resources were identified.

In the process of identifying the material impacts, risks and opportunities relating to water and marine resources, the Spyrosoft Group's own locations and own business activities were reviewed in order to determine actual and potential impacts within its own operations and in the upstream and downstream value chain.

The factors characterising the Spyrosoft Group's impact on its environment from the perspective of water and marine resources were assessed by an expert team established within the Spyrosoft Group for the purpose of preparing the sustainability reporting.

The sub-topics covered by the materiality assessment under ESRS E3 included water, comprising the consumption of surface water and groundwater as well as water withdrawal and discharge, and marine resources, comprising the extraction and use of such resources and related economic activities.

The detailed criteria of the assessment process for the individual water- and marine resources-related aspects, and the assumptions accompanying them, are described in point 1.13, Double materiality assessment.

No consultations, in particular with affected communities, were carried out in the process of identifying the material impacts, risks and opportunities relating to water and marine resources.

1.14.4. IRO-1 – E5

As a result of the double materiality assessment, no material impacts, risks or opportunities relating to the circular economy were identified.

In the process of identifying the material impacts, risks and opportunities relating to the circular economy, the Spyrosoft Group's own locations and own business activities were reviewed in order to determine actual and potential impacts within its own operations and in the upstream and downstream value chain.

The factors characterising the Spyrosoft Group's impact on its environment from the perspective of the circular economy were assessed by an expert team established within the Spyrosoft Group for the purpose of preparing the sustainability reporting.

The sub-topics covered by the materiality assessment under ESRS E5 included resource inflows, including the use of resources, resource outflows related to products and services, and waste.

The detailed criteria of the assessment process for the individual circular economy-related aspects, and the assumptions accompanying them, are described in point 1.13, Double materiality assessment.

No consultations, in particular with affected communities, were carried out in the process of identifying the material impacts, risks and opportunities relating to the circular economy.

1.14.5. IRO-1 – G1

The detailed criteria of the identification and assessment process for the individual aspects, and the assumptions accompanying them, are described in point 1.13, Double materiality assessment.

In the process of identifying the matters material under the G1 Business Conduct topical standard, account was taken of the location of operations (in particular Poland, Croatia, the United Kingdom and Romania), the type of activity (software and IT consulting activities and related activities), the sector (the IT sector), and the structure of transactions (the structure of payments to suppliers). Beyond the above, no specific additional assessment criteria were adopted for the individual matters falling within the scope of *G1 Business Conduct*.

1.15. ESRS TOPICS INDEX

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

Below is a list of the matters covered in this statement.

Disclosure No.	Disclosure name	Point in the report
ESRS 2 General disclosures		
BP-1	General basis for preparation of the statement on sustainability	1.1
BP-2	Disclosures in respect of specific circumstances	1.1
GOV-1	The role of the administrative, management and supervisory bodies	1.3, 3.4.1
GOV-2	Information provided to, and sustainability matters addressed by, the administrative, management and supervisory bodies of the entity	1.4
GOV-3	Consideration of sustainability-related performance in incentive schemes	1.5, 2.2
GOV-4	Statement on due diligence	1.6
GOV-5	Risk management and internal controls over sustainability reporting	1.7
SBM-1	Strategy, business model and value chain	1.10
SBM-2	Interests and views of stakeholders	1.11, 3.1.3, 3.2.4, 3.3.2
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.12, 2.1, 3.1.2, 3.2.1, 3.3.1
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	1.13, 1.14
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	1.15
ESRS E1 Climate change		

E1-1	Transition plan for climate change mitigation	2.2
E1-2	Policies related to climate change mitigation and adaptation	2.2
E1-3	Actions and resources in relation to climate policies	2.3
E1-4	Targets related to climate change mitigation and adaptation	2.2
E1-5	Energy consumption and mix	2.4
E1-6	Gross Scopes 1, 2 and 3 and total greenhouse gas emissions	2.5
E1-7	GHG removals and mitigation projects financed through carbon credits	2.6
E1-8	Internal carbon pricing	2.6
E1-9	Anticipated financial effects from material physical risk and transition risk, and potential climate-related opportunities	2.6
ESRS E2 Pollution		
E2-1	Policies related to pollution	not material
E2-2	Actions and resources related to pollution	not material
E2-3	Targets related to pollution	not material
E2-4	Pollution of air, water and soil	not material
E2-5	Substances of concern and substances of very high concern	not material
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	not material
ESRS E3 Water and marine resources		
E3-1	Policies related to water and marine resources	not material
E3-2	Actions and resources related to water and marine resources	not material

E3-3	Targets related to water and marine resources	not material
E3-4	Water consumption	not material
E3-5	Anticipated financial effects from impacts, risks and opportunities related to water and marine resources	not material
ESRS E4 BIODIVERSITY AND ECOSYSTEMS		
E4-1	Transition plan on biodiversity and ecosystems, and the incorporation of biodiversity and ecosystems in the strategy and business model	not material
E4-2	Policies related to biodiversity and ecosystems	not material
E4-3	Actions and resources related to biodiversity and ecosystems	not material
E4-4	Targets related to biodiversity and ecosystems	not material
E4-5	Impact metrics related to biodiversity and ecosystems change	not material
E4-6 – Anticipated financial effects from impacts, risks and opportunities related to biodiversity	Anticipated financial effects from material and ecosystems	not material
ESRS E5 Resource use and circular economy		
E5-1	Policies related to resource use and the circular economy	not material
E5-2	Actions and resources related to resource use and the circular economy	not material
E5-3	Targets related to resource use and the circular economy	not material
E5-4	Resource inflows	not material
E5-5	Resource outflows	not material

E5-6	Anticipated financial effects from impacts, risks and opportunities related to resource use and the circular economy economy	not material
ESRS S1 Own workforce		
SBM-2	Interests and views of stakeholders	3.1.3
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3.1.2
S1-1	Policies related to own workforce	3.1.6, 3.1.16
S1-2	Processes for engaging with own workers and workers' representatives about impacts	3.1.3
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	3.1.8
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and the effectiveness of those actions	3.1.1
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.7
S1-6	Characteristics of the undertaking's employees	3.1.10
S1-7	Characteristics of non-employees in the undertaking's own workforce	3.1.12
S1-8	Collective bargaining coverage and social dialogue	3.1.4
S1-9	Diversity metrics	3.1.13
S1-10	Adequate wages	3.1.11
S1-11	Social protection	3.1.11
S1-12	Persons with disabilities	3.1.10
S1-13	Training and skills development metrics	3.1.14

S1-14	Health and safety metrics	3.1.16
S1-15	Work-life balance metrics	3.1.11
S1-16	Remuneration metrics (pay gap and total remuneration)	3.1.11
S1-17	Incidents, complaints and severe human rights impacts	3.1.15
ESRS S2 Workers in the value chain		
SBM-2	Interests and views of stakeholders	3.2.4
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3.2.1
S2-1	Policies related to value chain workers	3.2.2
S2-2	Processes for engaging with value chain workers about impacts	3.2.4
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	3.2.4
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions	3.2.2
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2.2
ESRS S3 Affected communities		

SBM-2	Interests and views of stakeholders	not material
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	not material
S3-1	Policies related to affected communities	not material
S3-2	Processes for engaging with affected communities about impacts	not material
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	not material
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and the effectiveness of those actions	not material
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities and opportunities	not material
ESRS S4 Consumers and end-users		
SBM-2	Interests and views of stakeholders	3.3.2
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3.3.1
S4-1	Policies related to consumers and end-users	3.3.2
S4-2	Processes for engaging with consumers and end-users about impacts	3.3.3
S4-3 – Processes to remediate negative impacts and channels for	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	3.3.3
S4-4	Taking action on material impacts	3.3.1, 3.3.3

	on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions pursuing material opportunities related to value chain	
S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.3.2
ESRS G1 Business conduct		
GOV-1	The role of the administrative, supervisory and management bodies	3.4.1
G1-1	Corporate culture and business conduct policies	3.4.1
G1-2	Management of relationships with suppliers	3.4.5
G1-3	Prevention and detection of corruption and bribery	3.4.4.1
G1-4	Confirmed incidents of corruption or bribery	3.4.4.2
G1-5	Political influence and lobbying activities	not material
G1-6	Payment practices	3.4.6

2. CLIMATE CHANGE

2.1. IDENTIFIED MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

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

The double materiality assessment process identified positive impacts assessed as being of medium materiality for the climate change adaptation and climate change mitigation aspects. In addition, an opportunity assessed as being of medium materiality was identified for the climate change adaptation aspect.

No material negative impacts or risks relating to climate change have been identified.

The Spyrosoft Group's operations do not affect infrastructure dedicated to climate change adaptation. However, the Spyrosoft Group's core business consists of software development, an activity which has been included as an activity eligible for climate change adaptation. It is therefore appropriate to identify the Spyrosoft Group's impact on its environment through the lens of this aspect. Nevertheless, the Taxonomy criteria are not currently taken into account in clients' project documentation. Accordingly, the impact referred to above is identified as potential.

The absence of a material negative impact in the area of climate change mitigation results from the fact that the software (IT) industry is one of the few sectors of the economy that has not been classified as a so-called climate-relevant sector. This general classification of the industry in which the Spyrosoft Group operates is also confirmed by the Spyrosoft Group's individual situation, in which fossil fuel consumption (Scope 1) is virtually symbolic given the scale of operations, and the basis of emissions intensity is the electricity and heat used in connection with the rental of office space. The Spyrosoft Group does not own network infrastructure, nor does it carry out operations that would involve significant energy consumption and, consequently, greenhouse gas emissions.

The positive impact, in turn, is related to the widespread acceptance of remote working, and the consequent reduction in office space and in the carbon footprint associated with commuting. In addition, the Spyrosoft Group includes the company Codibly, which specialises in delivering solutions for the RES and e-mobility sectors. Nevertheless, the scale of this impact is limited, which is reflected in its assessment as being of medium materiality.

The identified impacts arise from the business model adopted and the nature of the Spyrosoft Group's operations.

The opportunities relating to climate-related aspects mainly concern the potential effect on sales revenue and the potential cost of financing operations relating to the delivery of IT projects dedicated to the industries most heavily involved in decarbonisation projects. In addition, the identification and delivery of Taxonomy-aligned projects may, in the future, affect potential sources of revenue and the cost of financing the Group's ongoing operations. Currently, however, this opportunity has been assessed as being of medium materiality, owing to the limited exposure of the product and service offering to the above sectors.

The financial materiality assessment did not identify any material risks to the organisation's finances in a broad sense relating to climate-related aspects. This results from the business model applied, the relatively low energy consumption (both in terms of fuels and electricity/heat), and the absence of dependence on resources whose availability is linked to climate-related aspects.

Additional information on the identified climate-related risks and opportunities is set out in one of the following points.

2.2. MANAGEMENT OF CLIMATE-RELATED MATTERS

GOV-3 Consideration of sustainability-related performance in incentive schemes

EI-1 – Transition plan for climate change mitigation

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

EI-4 – Targets related to climate change mitigation and adaptation

The *Remuneration Policy for members of the Management Board and Supervisory Board of Spyrosoft S.A currently in force* provides that, irrespective of the legal relationship between the Company and a member of the Management Board, they may only receive remuneration consisting of a fixed component. The policy does not provide for variable remuneration or non-monetary benefits for members of the Management Board.

In view of the above, climate-related matters are not taken into account in the remuneration of members of the Management Board or of the Supervisory Board.

In 2025, the Spyrosoft Group did not have a climate-related policy.

However, an Environmental Policy was adopted at Spyrosoft Group level in 2025. Under the Environmental Policy, the Spyrosoft Group applies the following principles: (i) resource use efficiency, (ii) environmentally friendly offices, (iii) sustainable procurement, (iv) carbon footprint awareness, (v) ESG reporting and transparency, and (vi) education and engagement.

In 2025, and as at the date of preparation of this statement, the Spyrosoft Group did not have a transition plan for climate change mitigation.

The Spyrosoft Group intends to carry out analyses dedicated to assessing the feasibility of transitioning its operations for climate change mitigation purposes, with a view to developing an appropriate climate policy and preparing a transition plan, taking into account available solutions and technologies, expected capital expenditure, the market and industry environment, and the location of the Spyrosoft Group's operations.

In view of the planned analyses referred to above, the Spyrosoft Group has not set any targets related to climate change mitigation and adaptation.

2.3. ACTIONS AND RESOURCES RELATED TO CLIMATE ASPECTS

EI-3 – Actions and resources in relation to climate policies

In view of the absence of a climate policy and of set climate targets, as well as the analyses currently under way aimed at preparing a comprehensive decarbonisation plan for the Spyrosoft Group, no material actions or initiatives relating to climate-related aspects were undertaken during 2025. Accordingly, no specific resources relating to actions in respect of climate-related aspects have been allocated either.

The Issuer intends to provide detailed reporting on the implementation of the decarbonisation plan, once adopted, in future sustainability statements.

2.4. ENERGY CONSUMPTION AND ENERGY MIX

EI-5 – Energy consumption and mix

The combustion of fossil fuels within the Spyrosoft Group is limited to the fuel used in a small number of company vehicles operated by subsidiaries.

The companies within the Spyrosoft Group do not own any installations using fossil fuels, including, for example, power generators. The Spyrosoft Group does not control any installations enabling energy production. Software development activities (i.e. the entirety of the Spyrosoft Group's operations) do not constitute an activity classified within a climate-relevant sector.

The companies within the Spyrosoft Group do not own any buildings. The electricity and heat used relate to own operations carried out within rented office space.

Information on energy consumption and the energy mix is presented below.

Item	Unit	2024	2025
Fuel consumption from coal and coal products	MWh	0	0
Fuel consumption from crude oil and petroleum products*	MWh	68.3	27.2
Fuel consumption from natural gas	MWh	0	0
Fuel consumption from other fossil sources	MWh	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	880.9	836.7
Total fossil energy consumption	MWh	949.2	863.9

Share of fossil sources in total energy consumption	%	100%	100%
Nuclear energy consumption	MWh	0	0
Share of nuclear sources in total energy consumption	%	0%	0%
Fuel consumption from renewable sources, including biomass (also covering industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	0	0
Consumption of self-generated renewable energy produced without combustion of fuels	MWh	0	0
Total renewable energy consumption	MWh	0	0
Share of renewable sources in total energy consumption	%	0%	0%
Total energy consumption MWh	MWh	949.2	863.9

* petrol and diesel

2.5. GROSS SCOPE 1, 2 AND 3 GREENHOUSE GAS EMISSIONS

EI-6 – Gross Scope 1, 2 and 3 and total greenhouse gas emissions

The reported greenhouse gas emissions have been calculated in accordance with the standard *The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard* (revised version) (GHG Protocol).

Boundaries of reported emissions (organisational boundaries):

- for the Parent Undertaking (Spyrosoft) and the controlled subsidiaries carrying out operating activities to which fuel, electricity or heat consumption could be attributed, 100% of the emissions of these entities was assumed;

- the remaining entities within the Spyrosoft Group, owing to their immaterial operations, either had no emission sources or did not lease any, or did not have such activity at all.

Scope of reported emissions (operational boundaries):

- for the Spyrosoft Group, the reported emissions cover Scope 1 (i.e. direct emissions relating to fossil fuel consumption) and Scope 2 (i.e. indirect emissions arising from the generation of energy of which entities within the Spyrosoft Group are the end user);
- for Scope 1, the sources of greenhouse gas emissions were the combustion of fuel in vehicles;
- for Scope 2, in 2025 the calculation covered emissions relating to the purchase of electricity and heat consumed by the operating companies for which the energy was purchased from entities outside the Spyrosoft Group – accordingly, the calculations did not include intra-group transactions relating to the leasing of office space to entities within the Spyrosoft Group or any recharging of energy consumption to those entities.

In addition, for the 2025 reporting, a carbon footprint calculation is presented for one of the Scope 3 categories, namely business travel. This category covers hotel stays and travel using various modes of transport during 2025. The carbon footprint calculation used the DEFRA 2025 emission factors, while for taxi journeys, emissions data provided by the transport service provider was used.

Scope 2 emissions have been calculated separately using the location-based and market-based methods.

For the purposes of calculating emissions relating to fuels and electricity, emission factors published by the National Centre for Emissions Management (KOBIZE) were used, adjusted for the grid loss factor (location-based), and residual mix factors for the individual countries of energy consumption taken from the Association of Issuing Bodies' European Residual Mixes 2024 report (market-based). For heat, emission factors were adopted based on the report *"District Heating in Figures – 2024"* prepared by the Energy Regulatory Office. The emission factors indicated above cover only CO₂ among greenhouse gases. No emissions of so-called F-gases (SF₆, HFCs and PFCs) have been identified, nor have emissions of CH₄ or N₂O been identified other than in connection with the combustion of fossil fuels and the consumption of purchased electricity and heat. It has therefore been assumed that the CO₂ emissions presented correspond to the CO equivalent value₂.

For the purposes of Scope 1 and 2 greenhouse gas reporting, 2024 has been adopted as the base year.

For the carbon footprint relating to business travel, in turn, the base year is 2025.

A summary of information on Scope 1 and 2 greenhouse gas emissions is presented below.

Data category		Historical information			
	Unit	Base year (2024)	2024	2025	Change (%)
<i>Scope 1 greenhouse gas emissions</i>					
Gross Scope 1 greenhouse gas emissions	t CO2e*	17.2	17.2	6.9	-59.9%
<i>Scope 2 greenhouse gas emissions</i>					
Gross Scope 2 greenhouse gas emissions – location-based method	t CO2e*	361.9	361.9	312.8	-13.6%
Gross Scope 2 greenhouse gas emissions – market-based method	t CO2e*	429.4	429.4	397.1	-7.5%

* metric tonnes of CO2 equivalent

CO2 emissions from business travel, understood as the sum of emissions relating to hotel stays and employee journeys, amounted to 258 tonnes of CO2e in 2025.

2.6. OTHER INFORMATION ON CLIMATE-RELATED MATTERS

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

EI-8 – Internal carbon pricing

EI-9 – Anticipated financial effects from material physical risk and transition risk, and potential climate-related opportunities

In 2025, the Spyrosoft Group:

- was not involved in greenhouse gas removal or storage projects, either within its own operations or in the value chain;
- did not use greenhouse gas mitigation projects financed through carbon credits;
- did not use internal carbon pricing systems;
- did not carry out an analysis of the anticipated financial effects from material physical risk and transition risk, and potential climate-related opportunities.

3. INFORMATION ON SOCIAL MATTERS

3.1. OWN WORKFORCE

3.1.1. MANAGEMENT OF WORKFORCE-RELATED MATTERS

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

Relations with employees

The Spyrosoft Group considers that its own workforce is the foundation of its organisational success and a key factor in building long-term, trust-based relationships with clients. Employees bring in-depth technical and industry knowledge, enabling them to take ownership of the tasks they perform and to actively contribute to the development of high-quality, innovative solutions. Their commitment and professionalism directly support clients in achieving sustainable growth and maintaining a competitive advantage in a dynamic environment.

To support these relationships, the organisation is committed to managing its own workforce responsibly, transparently and with respect. The organisation implements policies and practices that promote inclusiveness, fair treatment, professional development and well-being at all levels of the organisation, creating an environment in which everyone has the opportunity to grow and to make a meaningful contribution to shared success.

Working conditions

The Spyrosoft Group provides safe, comfortable and flexible working conditions that support employees' overall well-being. Through initiatives such as the "Work From Anywhere" programme, the Company promotes a culture of autonomy and work-life balance, enabling employees to effectively manage their professional and personal responsibilities. Health and safety standards are maintained at all physical locations, and compliance with them is supported by regular assessments and training aimed at ensuring compliance with national and EU regulations.

Equal opportunities

The Spyrosoft Group strives to build a diverse, inclusive and respectful workplace in which every employee feels valued, supported and able to develop personally. Equal treatment and equal opportunities are ensured at every stage of the career path – from a fair and impartial recruitment process, through individual development, to promotion paths.

The organisation actively supports the principle of gender equality and is committed to ensuring equal pay for work of equal value. All employees, regardless of gender, age, nationality, disability or other protected characteristics, have equal access to training, upskilling and career development paths. The Spyrosoft Group also maintains a zero-tolerance policy towards any form of discrimination, harassment or violence in the workplace. This approach is underpinned by clearly defined procedures and a culture of accountability.

The Group views diversity as one of its strengths. By embracing different perspectives and experiences, it creates a working environment in which everyone can develop and contribute to shared success.

Training and development

Within the Spyrosoft Group, professional development is an integral part of everyday work – not an add-on, but an ongoing investment in employees' skills and potential. The organisation treats learning as a key factor affecting both individual development and client success. From a structured onboarding process and technical training, through to soft skills development, a wide range of opportunities is offered to help employees maintain a competitive edge. These initiatives not only support career development but also ensure that teams are fully equipped to meet rapidly changing technological challenges and to deliver greater value to clients.

Social dialogue and employee representation

The Spyrosoft Group respects employees' right to freedom of association and to participate in collective dialogue. Appropriate channels are in place for providing feedback and holding consultations, and local labour law provisions relating to trade union representation and any collective agreements are strictly observed.

Employment stability and working conditions

The Spyrosoft Group shapes a working environment conducive to development, in which openness, fairness and recognition of employees form the basis of the remuneration system. Clear contracts and fair pay practices are applied consistently across the organisation, ensuring remuneration that corresponds to market standards as well as to individual achievements. The organisation regularly reviews the market to maintain the competitiveness of remuneration and to confirm its commitment to fairness and equality.

The Employee Share Ownership Programme (ESOP) further reinforces this approach, enabling employees to share in the Company's success through an equity stake linked to performance achieved. Such arrangements not only contribute to improved financial stability but also have a significant effect on increasing productivity, engagement and long-term employee loyalty.

Looking ahead, the Spyrosoft Group plans to further refine its remuneration policy. Pay transparency within the Spyrosoft Group is a structured project aimed at ensuring that job evaluation, performance assessment and pay decisions are made consistently and in line with the adopted assumptions, as well as in compliance with the EU Pay Transparency Directive (2023/970). 2026 will be a key period for the delivery of this project, based on the planned actions and initiatives.

Engagement and retention

Within the Spyrosoft Group, employees play an active role in the life of the Company at every stage of their career path – from onboarding, through career development, to the end of their engagement with the Company. The organisation ensures consistent communication, regularly sharing information on current events, promoting open feedback, and involving employees in dedicated task forces set up to address significant challenges and support continuous development.

Employee feedback is gathered through various channels, including pulse checks, structured one-to-one meetings with supervisors, stay interviews, and targeted surveys carried out after onboarding and at the time an employee leaves. The data collected forms the basis for actions aimed at improving the working environment, strengthening team engagement, and supporting long-term retention and professional development.

Employment metrics

The Spyrosoft Group monitors key employee-related metrics, including:

- the number of employees by gender, contract type and region,
- turnover and retention rates,
- the training budget per employee,
- health and safety statistics,
- gender pay differences and diversity metrics,
- the employment structure by seniority level and length of service,
- changes in remuneration and promotions (changes in seniority level).

These metrics are reviewed at least once a year and used to identify priority actions affecting the overall level of employee retention and engagement.

3.1.2. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO OWN WORKFORCE

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

In the course of the double materiality assessment, the Spyrosoft Group identified the following impacts and risks relating to own workforce. No material opportunities relating to own workforce have been identified.

In accordance with the methodology for assessing the individual aspects and the assumptions adopted, which are described in point 1.13, *Double materiality assessment* the following were identified:

- positive impacts:
 - assessed as being of high materiality for the aspects of secure employment, working time, adequate wages, dialogue, work-life balance, gender equality and equal pay, training and development, privacy, diversity, and the prevention of violence and harassment in the workplace;

- assessed as being of medium materiality for the aspects of occupational health and safety, the employment and inclusion of persons with disabilities, the provision of adequate housing, and freedom of association.
- risks assessed as being of high materiality relating to secure employment, working time and adequate wages.

The positive impacts are mainly related to the corporate solutions implemented (policies, procedures, etc.) and the actions taken to ensure adequate working conditions and remuneration, as well as the corporate solutions shaping relations with employees. These impacts are general in nature and, as a rule, therefore concern all employees.

The identified material negative effects on the Spyrosoft Group's finances in a broad sense (risks) are mainly related to the significant level of ongoing, recurring costs attributed to the individual aspects included in the assessment.

The importance of own workforce for the Spyrosoft Group stems from the nature of its operations and industry, which relies heavily on specialist knowledge, technological expertise, and the ability to quickly adapt to clients' needs. Employees are not only the main resource involved in value creation, but also play a key role in building lasting client relationships, delivering innovative solutions, and ensuring high-quality services. For this reason, workforce-related aspects – such as skills development, well-being, diversity and stable working conditions – are not treated as supporting functions, but as integral elements of the Group's business model and long-term strategy.

In view of the above, the interests, views and rights of the individuals belonging to own workforce are reflected in the Spyrosoft Group's business model and also form the foundation for the delivery of the business strategy.

The remaining points of this section describe the relationships between the Spyrosoft Group and its employees and associates, and the specific actions taken to shape these relationships.

The identified material impacts, risks and opportunities relate to own workforce and are therefore focused on own operations.

All individuals forming part of the Spyrosoft Group's own workforce whom it may materially affect are covered by the scope of the relevant disclosures. The identified risks relating to own workforce matters are not limited to specific groups of individuals, e.g. specific age groups or persons working at a particular business location.

No material impacts on the organisation's own workforce have been identified that could result from transition plans aimed at reducing negative environmental impacts. Nor have any material impacts on the workforce been identified resulting from planned sustainability actions. The Issuer is in the process of analysing the effects, costs and feasibility of a transition plan aimed at reducing negative environmental impacts and making the Spyrosoft Group's operations more environmentally friendly and climate-neutral. However, taking into account the Group's business model and industry specifics, as at the date of preparation of this statement it is not anticipated that the potential implementation of

initiatives in the area of the aforementioned transition would negatively affect own workforce through restructuring and a reduction in headcount.

Given the Spyrosoft Group's business model and the location of its operations, no areas or operations have been identified as being at risk of forced or compulsory labour, or child labour. Within its own workforce, the Spyrosoft Group does not identify individuals with specific characteristics, working in particular contexts, or carrying out particular activities that would be characterised by a higher exposure to harm.

The companies within the Spyrosoft Group have not entered into any global framework agreements on workers' rights.

Results of the sustainability survey carried out in connection with the preparation of the 2024 sustainability statement

The survey carried out as part of the double materiality assessment, reflecting the engagement of own workforce, provided important information on the perception of the organisation's positive and negative impacts on relations with employees and associates through the lens of the individual sustainability aspects.

It is particularly worth noting that the final assessment of own workforce aspects, taking into account both the organisation's internal expert assessment and the assessment expressed by representatives of own workforce in the dedicated surveys, did not result in the identification of negative impacts. This confirms the value and effectiveness of the actions taken to avoid negative impacts and to strive to ensure positive impacts in relation to relations with own workforce.

In addition, as part of the survey, employees had the opportunity to individually highlight specific issues or factors that were particularly important to them. In response, some employees raised the following issues, among others:

- **Maintaining work-life balance** – the need for greater commitment to activities supporting employee well-being.
- **Diversity, equity and inclusion (DEI)** – the responses indicated expectations for greater transparency of existing rules and the intensification of communication and educational activities in this area. In response to these signals, further initiatives are planned to strengthen employee engagement and build competences in this area, including among managers, supporting the development of conscious and responsible leadership.
- **Employee benefits and recognition** – expectations were raised regarding the possibility of expanding the benefits and incentive schemes offered.

In response to the identified needs, and in the context of the continuous improvement of human capital management practices, the Spyrosoft Group plans to carry out the following initiatives over the coming quarters:

- **Diversity and inclusion policy** – intensifying communication and educational activities aimed at raising employee awareness of diversity, equity and inclusion.

- **Additional benefits and incentive schemes** – reviewing and analysing current benefits and recognition mechanisms.
- **Internal communication** – strengthening information and educational activities relating to the organisation's values and the Company's long-term strategic objectives.

In response to the identified needs, and as part of the continuous development of human capital management practices, the Spyrosoft Group has implemented, and continues to develop, the following initiatives:

- **Diversity and inclusiveness (implemented and ongoing)** – conducting workshops to raise employee awareness of diversity, equity and inclusiveness, as well as dedicated sessions for managers (including Line Managers, Project Managers, Back Office department heads and Directors) on upcoming legal changes relating to workplace conduct and anti-bullying regulations. These activities have been implemented and are regularly continued in order to strengthen an inclusive working environment.
- **Employee well-being and organisational culture (implemented and ongoing; further development planned)** – launching the "Healthy Mind & Enabling Workspace" programme, comprising a structured cycle of internal workshops and initiatives run on a quarterly basis. The programme covers topics such as communication, resilience, collaboration, mental health, psychological safety, and diversity and inclusiveness, supporting the development of both teams and individual employees. The activities carried out under the programme are being run in 2026 and will continue in 2027, with further expansion of scope planned in response to identified needs.
- **Internal communication (implemented and ongoing)** – continuously strengthening communication activities through regular global meetings held every quarter (or more frequently if required), during which business results, organisational priorities and key changes are discussed. In April 2026, an additional session was held to present the Group's 2026–2028 strategy. These practices are firmly embedded within the organisation and will continue in the future to ensure transparency and organisational cohesion.

The rights and interests of employees are an integral part of the Spyrosoft Group's business model and represent one of the key pillars for delivering the organisation's strategy. The following parts of the report present detailed information on aspects relating to own workforce.

3.1.3. COMMUNICATION WITH EMPLOYEES

SBM-2 – Interests and views of stakeholders

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

Within the Spyrosoft Group, internal communication plays a key role in strengthening employee engagement and fostering openness and transparency, elements that directly help shape a positive working environment and support the organisation's long-term stability. Recognising the diversity of its own workforce across different locations and countries, the organisation is committed to providing communication that is accessible, open and adapted to local circumstances, while maintaining consistency of key messages across the Group.

The organisation's decentralised structure (different legal entities operating in different locations) fosters autonomy in tailoring communication practices to cultural and operational circumstances, supporting a sense of local ownership and relevance. The ability to adapt to local needs strengthens the cohesion of the global team and supports the implementation of best practices consistent with employee expectations and company values.

The organisation prioritises open, two-way communication, in which employees are not only well informed about the Company's objectives, policies and current events, but are also encouraged to engage in active dialogue, share their views and put forward ideas. This approach is key to building trust and fostering inclusiveness and a culture of continuous improvement.

Communication within the organisation takes place at many levels – from day-to-day team collaboration and coordination between departments, to dialogue between different functions or projects that supports the delivery of business objectives. The online collaboration tools implemented enable employees to stay connected and highly productive, while at the same time ensuring the real-time exchange of information and community-building at both global and local level.

Through these actions and efforts, internal communication serves not only as a practical tool but also as a strategic pillar for empowering employees and supporting their well-being and organisational integrity.

Views expressed by employees through the individual communication channels are taken into account in the process of managing material impacts and risks relating to own workforce.

The body responsible for organising effective communication channels within the Spyrosoft Group is the Management Board. Technical support for the available communication tools is provided by the IT team. Internal communication activities across the Group are coordinated by a person acting as Communication Coordinator, responsible for planning, preparing and coordinating key communication initiatives, as well as for supporting consistent messaging and the effective flow of information between the different levels of

the organisation and its locations. This role is carried out in close cooperation with the People Operations team, which supports the implementation of communication activities in a manner consistent with the broader workforce management processes and initiatives.

Formal communication channels and access to information

Guided by the principles of transparency, openness and responsible management, the organisation provides structured and easily accessible communication channels that enable employees to stay up to date and to actively engage in the life of the organisation. The organisation applies a multi-channel communication strategy tailored to the varied needs of geographically dispersed teams, with an emphasis on clarity, consistency and regular access to relevant information.

The main formal communication channels include:

- **Email** – the primary tool for communicating official company announcements, updates from management, and key information on the organisation's development.
- **Microsoft Teams** – the central platform for day-to-day collaboration, team and project meetings, and thematic discussion groups. It enables both structured and informal communication across locations.
- **Company newsletters** – regularly distributed bulletins containing curated information on the Company's key achievements, successes, upcoming initiatives, and activities aimed at employees.
- **Intranet** – an internal knowledge base containing policies, procedures, training materials, work-related information and internal news. It serves as a permanent point of reference for all employees.
- **Regular local meetings** – organised at office level to provide employees at all locations with timely and relevant updates tailored to their local operating context.
- **Quarterly Global Catch-Up Meeting** – a Group-wide *all-hands* meeting during which management presents strategic updates and progress on objectives and answers questions raised by employees, thereby supporting transparency and trust.

Informal communication and grassroots forms of engagement

In addition to formal communication structures, the Spyrosoft Group recognises the value of informal, community-based communication channels that strengthen a sense of belonging, support well-being, and foster the exchange of knowledge between employees. Informal spaces foster the development of an organisational culture based on collaboration and openness, which in turn strengthens team engagement.

To support open dialogue and knowledge-sharing between teams and locations, the organisation offers a range of informal communication opportunities, including:

- **Microsoft Teams community channels** – virtual spaces for casual conversation, interest groups and informal knowledge-sharing forums.

- **Office notice boards** – physical or digital boards with local news, announcements and event invitations.
- **Grassroots initiatives organised by employees**, such as:
 - film clubs enabling employees to watch films together and hold discussions,
 - board game meet-ups held regularly at the office,
 - meet-ups and communities focused on specific technologies, tools, platforms or programming languages, supporting knowledge-sharing among IT specialists,
 - participation in company-sponsored runs and sporting activities,
 - organised charity fundraisers and social campaigns.

These initiatives are not only welcomed but also actively supported by the organisation, which recognises their role in building a strong internal community.

The scope and form of communication, activities and events depend on the size and structure of the team and on local needs.

Communication transparency and effectiveness

The Spyrosoft Group systematically monitors and improves the effectiveness of its internal communication to ensure that it meets employees' needs and supports the delivery of organisational objectives. The following mechanisms are used to assess and optimise the quality of communication:

- **Monthly "pulse surveys"** – short, recurring surveys that monitor the current organisational/employee pulse, the perception of changes, and employees' general attitudes, supporting the rapid identification of areas requiring attention and corrective action.
- **Internal communication surveys** – structured assessments carried out to identify communication gaps, assess the reach and relevance of messages, and identify priority areas for improvement.
- **Anonymous pre-meeting surveys** – surveys carried out ahead of global meetings, enabling employees to ask questions, raise concerns and suggest topics to be covered, allowing communication to be tailored to employees' actual needs and expectations.
- **Annual meetings with Group companies** – regular meetings held with representatives of the individual entities within the Spyrosoft Group, aimed at understanding their specific internal communication needs and expectations, including the type, scope and frequency of information provided. These meetings provide a platform for discussing local perspectives, identifying areas requiring additional support or clarification, and ensuring that communication activities are tailored to the realities and priorities of each entity. The conclusions of these discussions are used to adapt communication practices and to better respond to employees' needs across different locations and organisational contexts.

- **Continuous optimisation of communication tools and channels** – involving regular content updates, format adjustments and usability improvements, in order to ensure the accessibility and effectiveness of the internal flow of information.

The Spyrosoft Group continuously improves its communication infrastructure to support open, two-way dialogue. Employees are encouraged to share their views, raise concerns and put forward their own ideas through both formal and informal mechanisms. These actions reflect the organisation's commitment to building an informed, engaged and cohesive team, in which communication is not merely a tool but also the foundation for the organisation's long-term development and shared success.

In addition, in connection with the preparation of the 2024 sustainability statement, some employees of the Spyrosoft Group were involved in the double materiality assessment process, giving them the opportunity to express their views on the importance of the individual sustainability matters for the Spyrosoft Group's business model and strategy.

In the process of managing material impacts relating to own workforce, the effectiveness of the actions and initiatives undertaken, as well as employee engagement, are monitored on an ongoing basis and discussed with employees, which is facilitated by open dialogue within the organisation and the numerous communication channels between employees and the organisation.

3.1.4. INDIRECT COMMUNICATION

S1-8 – Collective bargaining coverage and social dialogue

Within the Spyrosoft Group, internal communication is based on a transparent structure that ensures the efficient and consistent delivery of relevant information to employees. One of the key elements of this system is indirect communication, which connects employees with different parts of the organisation through established roles and processes. Project Managers and Line Managers act as the main communication links. They are responsible for conveying important information to teams, providing feedback, discussing project progress, and supporting employee development. Managers play a key role in guiding team members from the start of their employment, supporting their day-to-day work, and shaping a culture based on collaboration and engagement.

In addition, representatives of departments such as Recruitment, IT, People Operations, Payroll, Finance and Marketing provide employees with up-to-date information on operational matters, such as applicable rules and policies, work organisation, remuneration, and administrative processes. This approach ensures that all employees have access to the information they need to work effectively and develop professionally.

The communication structure is supported by regular team meetings, one-to-one conversations, and larger events such as the Global Catch Up, during which the Company's management shares information on business strategy, financial results and upcoming changes.

As a listed company, Spyrosoft S.A. also ensures transparency of information through formal reporting. Financial results and organisational updates are made available to employees in accordance with regulatory requirements, in order to support the open flow of information across the Company.

The structured approach described fosters a credible and transparent communication environment that strengthens consistency, trust and continuous improvement across the organisation.

There are no trade unions operating within the companies of the Spyrosoft Group, and no collective bargaining agreement has been concluded at any company (except for the Romanian company). At the end of 2024 and 2025, the collective agreement at the Romanian company covered 100% of that company's employees. This represented 4.4% of the Spyrosoft Group's employees at the end of 2025 and 8.6% of the Spyrosoft Group's employees at the end of 2024, respectively.

At selected companies within the Spyrosoft Group, employee representatives have been appointed in accordance with locally applicable regulations. Employee representatives have been appointed at the Polish companies (9 persons in total in 2025, compared with 8 in 2024) and in Romania (2 persons in total in 2025 and 2 in 2024), and it should therefore be assumed that all employees of these companies (333 in total at the end of 2025 and 346 at the end of 2024) were represented by designated representatives. The above headcount accounts for 67% of employees at the end of 2025 (72% of employees at the end of 2024). At the remaining companies, operating in accordance with national regulations, there is no obligation to appoint an employee representative where the headcount is below the level specified in the relevant national regulations.

3.1.5. STRUCTURE OF OWN WORKFORCE

A summary relating to the Spyrosoft Group's own workforce is set out below.

Employees and associates – data in headcount as at the end of the period	2025			2024		
	Male	Female	Total	Male	Female	Total
–						
Employees	265	235	500	262	216	478
Civil-law contracts*	44	8	52	21	3	24
B2B (self-employment)	831	96	927	807	94	901

** includes associates engaged under contracts of mandate and specific-task contracts*

The organisation does not use the services of temporary employment agencies.

Among employees, the key groups include:

- Management
- Line Managers
- Project Managers
- "Back office" staff
- Engineers, including software engineers and other specialists such as analysts, developers, testers and UI/UX designers.

Among the individuals engaged under civil-law contracts included within own workforce, Software Engineers are identified as the primary group.

3.1.6. EMPLOYMENT POLICIES

SI-1 – Policies related to own workforce

Within the Spyrosoft Group, a comprehensive set of Group-level policies and guidelines applicable to all employees has been implemented. In addition, country-specific policies are in place, ensuring the organisation's full compliance, as an employer, with local legal and regulatory requirements.

Global rules and regulations	
DEI (Diversity, Equity & Inclusion) Policy	The DEI Policy aims to promote a culture of mutual respect, recognise diversity, ensure equal opportunities, counter exclusion, and prevent discrimination, with respect for all employees of the Spyrosoft Group. The policy also sets out the procedures for handling reports from employees, including reports of harassment, bullying, molestation or discrimination. Although this policy does not directly refer to "social origin" "skin colour" as separate categories, the Spyrosoft Group does not accept any form of discrimination, including those not literally listed in the document, including discrimination based on skin colour or social origin. In the future, the Issuer will consider supplementing the document with these provisions as part of a policy update, in order to more fully reflect the practices and values adopted in this regard.
Whistleblowing Policy	The Whistleblowing Policy provides a structured and confidential process enabling employees to report unethical, illegal or improper conduct within the organisation. It ensures that reports of abuse, corruption or policy breaches are handled without fear of retaliation. The policy sets out the procedure for submitting reports, ensuring anonymity, and a fair investigation process. Employees may report irregularities through designated channels, and all cases are treated confidentially and with due diligence.

Training Policy	The Training Policy has been developed to support employee development by offering structured training opportunities. It ensures the acquisition of the skills, knowledge and competences required for a given position and supporting career development. The policy covers mandatory compliance training, technical skills development, leadership programmes, and optional courses. Training may be delivered through internal platforms, external courses, workshops or mentoring programmes. Employees are encouraged to discuss their development needs with their supervisors and to jointly determine the forms of learning – including external courses and conferences – financed from the individual training budget provided by the Group.
Work from Anywhere Policy	The Work from Anywhere Policy allows employees to work remotely, at the office, or in a hybrid model. While most positions allow for flexibility, certain roles (such as managerial, administrative, payroll or People Operations positions) may require presence at the workplace. Employees are responsible for ensuring compliance with local tax and legal regulations when working from different locations. Cooperation and coordination with supervisors are key to maintaining efficiency and the smooth running of the business.
Business Travel Policy	The Business Travel Policy sets out guidelines for employees required to travel for business purposes. It ensures that all business trips are justified, cost-effective and duly approved. The policy covers travel booking procedures, expense reimbursement rules (flights, accommodation, meals and transport), and security-related matters. Employees must obtain approval before booking and retain receipts for expense settlement. For international travel, travel insurance, security measures and the need to have emergency contacts apply. Special guidelines apply to longer trips or overseas assignments. The Global Business Travel Policy sets out the rules and minimum standards applicable across the entire Spyrosoft Group. Where justified, it is supplemented by local guidelines, regulations or operating practices, taking into account the specific legal, tax, regulatory or organisational requirements applicable in a given country. In the event of any discrepancy, mandatory provisions of local law shall apply.
Country-specific rules and regulations – supplementary or additional, required by law	
Poland	Work Regulations – introduced pursuant to Article 104 § 2 of the Labour Code. The Work Regulations set out the organisation of work, internal order, and the rights and obligations of employees and the employer. They apply to all employees, regardless of position and contract type, ensuring compliance with labour law and company policies. Remuneration Regulations – based on Article 77 § 2 of the Labour Code, defines the rules for remuneration and work-related benefits, guaranteeing fair and transparent remuneration principles. It applies to all employees, regardless of position and contract type, with part-time employees receiving remuneration proportional to their working time. Occupational Risk Assessment – identifies hazards present in the workplace, sets out risk factors and the necessary occupational health and safety training. Its purpose is to ensure employee safety, compliance with

	regulations, and the implementation of preventive measures minimising occupational risk.
Croatia	Work Regulations – These regulations, in accordance with Croatian labour law and other applicable regulations, govern the rights, obligations and liability arising from the employment relationship, including: the prohibition of discrimination, the conclusion of employment contracts, working time and its scheduling, remote and teleworking, breaks and leave, non-competition, the protection of employees' life, health, privacy and dignity, remuneration, compensation and other monetary benefits for employees, organisational structure, the structure and role of positions within the company, inventions and technical improvements, termination of employment contracts, serious breaches of employee duties, liability and damages, the exercise of the rights and obligations arising from the employment relationship of the company's employees, and other rights set out in law and established in the company's internal general acts. Regulations on the Organisation and Systematisation of Job Positions – These regulations set out the organisation and systematisation of job positions within the company, establish the names of individual positions, basic job descriptions and task scopes, the fields and levels of professional qualifications, the required work experience, and other conditions necessary for concluding an employment contract, with particular reference to the regulations concerning the macro-, meso- and micro-organisational structure of the company.
Romania	Collective Labour Agreement – Governs working conditions, remuneration, working time, training, and dispute resolution. It sets out the rights and obligations of both the employer and employees. It supplements individual employment contracts. Internal Regulations – Establishes rules on work discipline and conduct within the Romanian company. It protects company property and the confidentiality of information. It also sets out the scope of authority of company representatives. Occupational Health and Safety (OHS) – Ensures a safe and healthy working environment. It contains guidelines on identifying and controlling hazards in the workplace. Its purpose is to prevent accidents and promote a culture of safety. Guidelines on Reporting Pregnancy and Contract Suspension – Describe the procedures for reporting pregnancy and taking maternity leave. They distinguish between maternity leave and contract suspension. They set out the required documentation and the employee's rights.
United Kingdom	Employment relationships at Spyrosoft UK are governed primarily by UK employment law (including the Employment Rights Act 1996, the Equality Act 2010, and the Working Time Regulations 1998) and individual employment contracts. The company does not currently operate under a collective labour agreement or trade union recognition. Given the size of the organisation, there is no obligation to introduce additional forms of collective employee representation beyond statutory requirements.

Legacy employment regulations

Certain employees may retain individual rights arising from historical organisational practices, contractual arrangements or previous benefit schemes. These arrangements may cover selected areas relating to employment, including:

- working time and work organisation,
- leave entitlements and absences,
- a hybrid working model or remote work,
- performance appraisal systems and employee reviews,
- selected benefits (e.g. private medical care, pension schemes).

The above entitlements remain individually in force where they were agreed contractually and may not be unilaterally changed without consultation and agreement between the parties.

Areas managed without separate local policies

The following areas are not always governed by separate internal policies and may be managed on the basis of legal provisions and contractual terms:

- working time and overtime,
- annual leave and statutory absences (e.g. sick leave, family leave),
- business travel and travel rules,
- disciplinary processes and termination of employment.

These areas are managed on the basis of UK employment law, individual contractual provisions, and case-by-case HR and legal analysis, in accordance with ACAS guidance where applicable.

Modern Slavery Act 2015 – Requires organisations to carry out due diligence, including regular audits and supply chain checks, in order to prevent forced labour and ensure compliance with ethical sourcing requirements.

National Minimum Wage and National Living Wage – These regulations require all employers to remunerate employees at rates no lower than the statutory minimum and living wage thresholds, updated annually.

Employment Rights Act 1996 – Provides statutory protection for employees, including rights relating to protection against unfair dismissal, redundancy pay, and the right to a written employment contract.

Equality Act 2010 – Prohibits discrimination in employment on grounds of age, race, sex, disability, religion or sexual orientation, and requires equal treatment and the promotion of inclusiveness in the workplace.

Health and Safety at Work Act 1974 – Requires employers to ensure the health, safety and welfare of employees by identifying and managing hazards and risks in the workplace.

Family Leave and Pay – UK legal provisions grant eligible employees the right to maternity, paternity, adoption and shared parental leave, as well as to the corresponding pay, subject to meeting the specified criteria.

Expenses Policy – Governs the reimbursement of reasonable and necessary business expenses, in accordance with HMRC rules and internal approval procedures.

Flexible Working Regulations – Grant employees the statutory right to request flexible working arrangements, including changes to working hours, place of work, or schedule.

	Company Policies and Procedures Handbook – an internal document that sets out the policies, expectations and values applicable to all employees, in order to create a consistent and transparent working environment. Health and Safety Policy – Sets out actions aimed at ensuring compliance with health and safety obligations towards employees, office visitors, and persons who may be affected by the company's operations, and ensures a safe and healthy working environment. Working Time Regulations 1998 – Govern employees' working time, rest breaks, and statutory annual leave entitlements, including a maximum average 48-hour working week, unless an opt-out agreement has been signed. Statutory Sick Pay (SSP) – Provides eligible employees with the right to statutory sick pay during periods of incapacity for work due to illness, subject to meeting the eligibility criteria. Data Protection Act 2018 and UK GDPR – Govern the collection, processing, storage and protection of employees' personal data, including obligations relating to data security, privacy and individuals' rights. Pensions Act 2008 (Auto-Enrolment) – Requires employers to automatically enrol eligible employees into a qualifying workplace pension scheme, and to make minimum employer contributions. Right to Work and Immigration Compliance – Requires employers to carry out appropriate right-to-work checks in accordance with UK immigration law, in order to prevent illegal employment. Redundancy and Consultation Requirements – Require the application of fair collective redundancy procedures, including consultation obligations and the payment of statutory redundancy pay, where applicable. Public Interest Disclosure Act 1998 (Whistleblowing) – Protects employees who disclose wrongdoing in the public interest from dismissal or other retaliatory action. Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE) – Protects employees' terms of employment in the event of the transfer of a business or part of a business to a new employer. Agency Workers Regulations 2010 – Grant agency workers the right to equal treatment with respect to basic working and employment conditions after completing the required qualifying period. Off-Payroll Working Rules (IR35) – Require medium-sized and large organisations to assess contractors' employment status for tax purposes and to ensure correct tax treatment.
Germany	General employment framework Employment relationships at Spyrosoft Solutions GmbH are governed primarily by German employment law, in particular the provisions of the Civil Code (BGB), the Working Time Act (Arbeitszeitgesetz), the Federal Leave Act (Bundesurlaubsgesetz) and individual employment contracts. The company is not covered by a collective labour agreement. As at the date of preparation of this report, the company does not have a works council (Betriebsrat). Individual employment terms

	Additional individual employment terms apply to some employees, arising from historical arrangements and obligations assumed by the company in accordance with applicable German law. These terms may cover selected matters relating to: • the organisation and recording of working time, • business travel, • leave and absences, • remote work, • employee appraisal processes, • selected additional benefits. Areas governed without separate local policies The company does not have separate local policies governing the following areas: • working time and overtime, • leave and statutory absences, • business travel, • disciplinary proceedings, • termination of employment. These areas are managed in accordance with applicable German employment law, contractual provisions, and the internal procedures in force within the Spyrosoft Group, taking into account individual legal and business circumstances.
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In the Company’s assessment, its employee-related policies are consistent with the relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights.

Not all companies within the Spyrosoft Group have provisions in their internal regulations directly addressing human trafficking, child labour or forced labour. Nevertheless, notwithstanding the absence of such internal regulations in this area, the Group opposes human trafficking and does not tolerate any form of forced labour or child labour.

Given its business model, the Spyrosoft Group does not identify groups of individuals within its own workforce that are particularly vulnerable to harm, and accordingly the policies and internal regulations relating to own workforce do not include specific commitments regarding the social inclusion of such groups within own workforce.

3.1.7. TARGETS RELATED TO OWN WORKFORCE

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

As at the date of preparation of this statement, the Spyrosoft Group has not defined formal strategic targets in the area of own workforce.

3.1.8. PROCESSES FOR MITIGATING NEGATIVE IMPACTS AND CHANNELS FOR RAISING CONCERNS BY OWN WORKFORCE

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

The system – enabling the anonymous reporting of irregularities and whistleblower protection

The system enabling the anonymous reporting of irregularities and whistleblower protection is a key element of the organisation's approach to transparency, accountability and integrity. It provides employees with safe, confidential and anonymous channels for reporting any irregularities, unethical conduct, fraud or breaches. Reports may be submitted by both internal and external parties, including business partners, associates and other third parties. Reports may concern matters such as:

- Corruption – e.g. accepting bribes in exchange for employment or the award of contracts,
- Breach of confidentiality – e.g. leaking confidential information to competitors,
- Conflict of interest – e.g. awarding contracts to companies affiliated with employees,
- Fraud – e.g. falsifying financial reports or misappropriating funds.

Employees can report such cases through the dedicated "SpeakUp" mailbox, which ensures full anonymity and confidentiality. Reports are treated with the utmost seriousness, and the reporting process complies with the established rules.

A common Whistleblowing System operates within the Spyrosoft Capital Group, implemented in accordance with the Whistleblowing Policy introduced in 2024. This policy was developed in accordance with the requirements of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the so-called Whistleblower Protection Directive). Its purpose is to provide effective protection for whistleblowers, promote transparency, and prevent abuse.

The policy has been developed in accordance with the national regulations of the countries in which the Group operates. It sets out the procedures for reporting potential irregularities, abuse or other conduct in breach of legal provisions, ethical principles or sustainability standards. The document governs the process for receiving reports, whistleblower protection, and the conduct of investigations, in particular with regard to breaches of human rights, environmental protection, and anti-corruption.

The policy guarantees full anonymity and safety for whistleblowers and ensures that no retaliation is taken against persons who report in good faith. The communication channels set out in the policy include:

- a dedicated email address for reporting breaches,
- confidential written correspondence,
- direct contact or an online meeting with the Whistleblowing Officer.

The whistleblowing process described in the policy comprises the following stages:

- Report – Employees report irregularities through the designated channels.
- Acknowledgement – Every report is promptly acknowledged, and if necessary, the whistleblower may be asked for additional information within 7 days.
- Investigation process – The investigation begins promptly and typically takes up to 3 months. In exceptional cases, it may be extended to 6 months.
- Reporting of investigation results – Once the investigation is complete, a report is provided to the relevant persons within 7 days.
- Decisions on further action – Decisions on further proceedings and remedial actions are made based on the investigation results.
- Protection of whistleblowers – Whistleblowers are protected against any form of retaliation, and their identity remains confidential.

In the organisation's assessment, the persons responsible for analysing the above reports have the necessary knowledge and competences to handle them. Accordingly, no dedicated training on handling reports under the system implemented in accordance with the Whistleblowing Policy, or on the functioning of the system itself, was carried out in 2024–2025.

The policy document is available to business partners on request and to employees through the internal intranet platform. Information on the applicable codes and policies, including the main reporting channels, is also provided to new employees during onboarding training. The companies within the Spyrosoft Group have not conducted employee surveys on awareness of, and trust in, the above arrangements.

The Whistleblowing Officer is responsible for the proper implementation of, and oversight over, the policy, and is involved in every report together with an independent two-person team.

Protection of whistleblowers

Whistleblowers are protected against any form of retaliation. The reporting process is designed to ensure full anonymity and to protect the employee's interests, and reports are treated with the utmost seriousness. Once a report has been submitted, the whistleblower receives confirmation that the case has been registered. Every report is analysed individually, fairly and impartially, with full respect for the rights of all parties involved. This process is carried out in accordance with applicable legal provisions and the established rules.

The investigation team comprises appropriately trained experts whose task is to examine the case thoroughly and diligently. Once the analysis is complete, the team decides on the

merits of the complaint, which is formalised in a report containing the findings and reasoning. This report is then forwarded to the relevant member of the Management Board, who decides on the appropriate measures to be taken against the person subject to the investigation.

The internal regulations adopted with respect to own workforce in no way limit the possibility of applying adequate remedies for human rights impacts. Full compliance with applicable national regulations is ensured in this respect. An important aspect relating to this matter is the operation of the whistleblowing mechanism described above.

3.1.9. ACTIONS RELATED TO OWN WORKFORCE

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

The organisation carries out actions and initiatives relating to own workforce in the following areas:

- Communication and information-sharing using the Global Catch Up tool
- Adopting fair pay as the overarching approach to employee relations
- Managing development, competences and training
- Establishing non-wage benefits
- Adopting a strategic approach to mental health and well-being
- Strengthening engagement and monitoring satisfaction levels

In each of the above areas, the organisation takes specific actions and initiatives aimed at supporting employees and creating a friendly and sustainable working environment.

In the process of managing material impacts relating to own workforce, the effectiveness of the actions and initiatives undertaken, as well as employee engagement, is monitored on an ongoing basis and discussed with employees, which is facilitated by open dialogue within the organisation and the numerous communication channels between employees and the organisation. Thanks to the feedback obtained on the effectiveness of the actions and initiatives carried out, the organisation can respond on an ongoing basis to employees' needs in terms of creating safe and satisfying working conditions and an appropriate level of employee engagement.

3.1.10. CHARACTERISTICS OF THE EMPLOYEES OF THE SPYROSOFT GROUP

SI-6 – Characteristics of the undertaking's employees

SI-12 – Persons with disabilities

The table below presents information on the number of employees within the Spyrosoft Group in 2024–2025, in headcount as at the end of the reporting period.

Gender	Number of employees	Number of employees
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	in 2025	in 2024
Male	265	262
Female	235	216
Other	0	0
not disclosed	0	0
total employees	500	478

The breakdown of the Spyrosoft Group's employees by geographic location is presented below.

Location	Headcount as at the end of 2025	Headcount as at the end of 2024
Poland	311	324
United Kingdom	83	74
Other	106	80
Total Employees	500	478

The breakdown by location above shows only those locations employing at least 50 employees, representing at least 10% of the total number of employees.

Information on the forms of employment within the Spyrosoft Group as at the end of the reporting period is presented below.

The numerical data on own workforce comes from an internal system comprising an HR and payroll module. This data was then generated in the form of dedicated spreadsheets. Information on the type of employment data or the methodology for calculating the individual metrics is set out in the following tables presenting the relevant figures.

Data category	2025			2024			2024/2025	
-	Female	Male	Total	Female	Male	Total	other*	not disclosed
number of employees (headcount)	235	265	500	216	262	478	0	0

number of employees on permanent contracts (headcount)	229	217	446	199	221	420	0	0
number of employees on fixed-term contracts (fixed-term and probationary contracts)	6	48	54	17	41	58	0	0
number of employees with no guaranteed hours (headcount)	0	0	0	0	0	0	0	0
number of full-time employees (headcount)	222	262	484	208	257	465	0	0
number of part-time employees (headcount)	13	3	16	9	4	13	0	0

Employee departures

Data category	2025	2024
Number of employees (headcount) who left the organisation during the reporting period	101	97
turnover rate	21%	22%

** the rate was calculated as the ratio of the number of persons leaving during the reporting period to the average headcount during the reporting period, with average headcount calculated as the average of the headcount at the end of each successive day of the reporting period.*

The Issuer clarifies that the above rate relates solely to data on employees engaged with the organisation under an employment contract.

Persons with disabilities

At the end of 2025, the Spyrosoft Group employed 4 persons (i.e. 0.8% of employees at the end of the reporting period) with a disability certificate, working as a Procurement Specialist and Software Engineer. In 2024, this figure was 5 persons, or 1% of employees at the end of the reporting period, respectively.

The percentage of persons with disabilities among employees, calculated as the above number of persons with a disability certificate divided by the average number of persons employed within the Spyrosoft Group, with average headcount calculated as the average of the headcount at the end of each successive day of the reporting period.

3.1.II. TERMS OF EMPLOYMENT

SI-10 – Adequate wages

SI-11 – Social protection

SI-15 – Work-life balance metrics

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

The Spyrosoft Group has developed a uniform remuneration system aimed at promoting fair, transparent and consistent pay practices across all Group entities. This system is based on the principles of meritocracy, non-discrimination and equal treatment, with particular emphasis on gender pay neutrality. These standards are further reinforced by the organisation's Work Regulations and are fully consistent with the provisions of human rights law.

The key principles guiding the organisation's approach to equal pay include:

- Pay transparency – Pay ranges are clearly defined and communicated, taking into account the role, country of employment and seniority level. Remuneration structures reflect professional experience, skills and the scope of responsibility.
- Role-based pay structure – Remuneration and access to roles/positions are based solely on the employee's competences, performance and the achievement of agreed objectives. Spyrosoft is committed to maintaining pay equality, including a 1:1 ratio of women's to men's pay for comparable roles with equivalent levels of responsibility and career paths.
- Regular market analyses – Remuneration levels are reviewed at least once a year to ensure they remain competitive, fair and consistent with current market standards.

- The right to equality – This principle applies to all employment practices, including recruitment, working conditions, access to development opportunities, pay and benefits, and promotion within the organisation.

Through this approach, the Spyrosoft Group ensures fair and equal pay for all employees, reinforcing its commitment to inclusive growth and responsible business conduct.

All employees of the Spyrosoft Group receive adequate pay in accordance with the applicable reference benchmarks.

All employees within the Spyrosoft Group are covered by the required social protection against loss of income caused by the following major life events, for example: sickness, unemployment starting while the employee is working for the undertaking, employment injury and acquired disability, parental leave, and retirement, depending on national regulations.

In 2024–2025, the Spyrosoft Group did not apply measures to mitigate the negative impacts on its own workforce of the transition to a greener, climate-neutral economy.

Information on entitlement to, and take-up of, family-related leave is set out below.

Family-related leave	2025			2024		
	Male	Female	Total	Male	Female	Total
–						
percentage of employees entitled to take family-related leave	100%	100%	100%	100%	100%	100%
percentage of eligible employees who took family-related leave	7.55%	13.62%	21.16%	0.78%	4.28%	5.06%

The increase in the percentage of employees who took family-related leave compared with the previous year is mainly related to growing employee awareness of parental entitlements and the sharing of family leave.

For the purposes of the disclosures in this point, the Group has assumed that all of its employees are entitled to take family-related leave. In this respect, the Group companies do not apply individual criteria.

Remuneration metrics

Data category	2025	2024
-	pay gap indicator	
Total	31.28	26.83

The pay gap indicator was calculated in accordance with the following methodology:

(Average gross monthly rate for male employees – average gross monthly rate for female employees)

----- x 100

Average gross monthly rate for male employees

The ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees (excluding that highest-paid individual) within the Spyrosoft Group in 2025 was 3.7 (4.09 in 2024).

The Spyrosoft Group continuously monitors its remuneration structure to ensure it is fair and consistent with the principle of equal pay for work of equal value. Analyses are conducted on an ongoing basis to assess pay and employment equity across key demographic categories, such as gender, age and nationality. These assessments support the Company's commitment to countering discrimination and ensuring equal treatment among employees.

In addition, exit interviews are regularly conducted with departing employees to identify trends, understand the reasons for turnover, and provide input for future improvements to the employee experience and retention strategies.

The observed differences in average pay levels between women and men within the Spyrosoft Group reflect structural factors characteristic of the IT industry. These include, among others, geographic distribution, differences in roles and responsibilities, and different levels of representation of women and men across departments and job families.

A key factor affecting average pay levels is the organisational structure: a significant proportion of men are employed in software delivery departments – typically associated with higher market rates owing to their technical complexity – while women are more frequently represented in support functions, which are subject to different remuneration levels reflecting the nature and market value of these roles.

The Spyrosoft Group carries out detailed reviews of all the elements that may contribute to pay differences, including role type, seniority level and functional area. These reviews and the related analyses also take into account market expectations regarding pay conditions. The result of these actions is to ensure that pay practices remain fair, non-discriminatory, and consistent with the principle of equal pay for work of equal value.

Non-wage benefits

Regardless of the type of employment contract (full-time vs part-time), employees of the Spyrosoft Group receive additional benefits, examples of which are set out below.

Poland	• Private medical care • Subsidy for the Multisport / Medcover card • Financial assistance from the Company Social Benefits Fund • Subsidy for the purchase of contact lenses or glasses
Romania	• Meal vouchers • Medical subscription • Reimbursement of the cost of glasses • Discounts on selected products or services (restaurants, bookshops, etc.)
Croatia	• Paid annual medical check-ups with an annual health check budget, or paid optional additional health insurance • Subsidy for a gym membership or the Multisport card • Subsidy for the purchase of glasses • Bonuses such as: holiday bonuses, a childbirth bonus, financial assistance in the event of the death of an employee's immediate family member • Contributions to a voluntary pension fund • Covering transport costs for employees working under a hybrid model
United Kingdom	• Private health insurance • Life insurance • A 10% pension contribution paid by the employer under a group scheme, based on qualifying earnings • Free annual flu vaccination • Free eye test • An increased annual leave entitlement • Discounts at selected shops and on services • Extended paid family leave
Germany	• Company pension scheme (Entgeltumwandlung – salary sacrifice model) • 30 days of annual leave (above the statutory minimum) • Flexible working time (a flexitime system based on working time accounts)

- Remote work (home office or on-site work at the client as a standard working model)
- Subsidy for computer-use glasses.

3.1.12. CHARACTERISTICS OF OTHER WORKERS

SI-7 – Characteristics of non-employees in the undertaking's own workforce

The numerical data on own workforce, including data on civil-law contracts entered into and B2B associates, comes from an internal system comprising an HR and payroll module. This data was then generated in the form of dedicated spreadsheets.

Information on the other categories of individuals forming part of own workforce is presented below.

The data below is presented in headcount as at the end of the reporting period.

Other own workforce of the Spyrosoft Group	2025	2024
civil-law contracts – contracts of mandate	52	24
civil-law contracts – B2B	927	901
temporary workers	0	0

At the end of the reporting period, most of the individuals working with the Spyrosoft Group did so under civil-law contracts in a B2B model (927 persons), compared with 52 persons engaged under contracts of mandate. The organisation adapts its operating model to dynamically changing market conditions and client needs. It focuses on building stable, long-term professional relationships, while also making use of flexible forms of cooperation such as civil-law contracts and cooperation with freelancers. This approach enables projects to be delivered efficiently and allows the organisation to respond effectively to periodic increases in order volumes.

The predominance of the B2B cooperation model is consistent with industry standards in the IT sector and supports the organisation's ability to access specialist knowledge, while offering contractors a high degree of professional independence and operational flexibility. This structure also enables the Company to build lasting partnerships with qualified specialists, which is consistent with its long-term business objectives and talent development.

3.1.13. DIVERSITY METRICS

SI-9 – Diversity metrics

Within the Spyrosoft Group, diversity and equality are the foundations on which the organisation's culture is built. The organisation promotes openness and mutual respect, believing that differences between people, both visible and invisible, are a source of strength. Thanks to the varied experiences, ideas and perspectives that each team member brings, the Group is able to create innovative solutions and effectively deliver its business objectives.

To ensure compliance with the principles of equality and diversity, the organisation regularly monitors metrics relating to the representation of different groups. In addition, the organisation gathers employee feedback on equal opportunities, working culture, and experiences relating to respect, inclusiveness and fair treatment, including aspects relating to discrimination, bullying and harassment, primarily through surveys and ongoing dialogue. The organisation's actions include initiatives supporting inclusiveness, equality, and the elimination of all forms of workplace discrimination. The information gathered in this way is regularly analysed and used to continuously improve the approach, so as to ensure that every employee of the Spyrosoft Group has equal opportunities for development and promotion.

The organisation's actions include initiatives supporting inclusiveness, equality, and the elimination of all forms of workplace discrimination. The results of the actions taken are regularly analysed in order to continuously improve the approach and ensure that every employee within the Spyrosoft Group has an equal opportunity to develop.

Information on diversity among senior management and coordinating staff within the Spyrosoft Group at the end of 2024 and 2025 is presented below.

Given the specific nature of the Spyrosoft Group's business model, based both on employment and on cooperation with individuals providing services under civil-law contracts, including in a B2B format, the diversity information is presented covering both of these groups. The data covers employees performing senior and middle management functions, as well as associates who, in the course of the services they provide, perform coordinating roles in competence or project areas ("persons performing coordinating roles"). Presenting the data in this way serves solely the purpose of sustainability reporting and does not affect the legal characterisation of the basis of cooperation with individual persons.

Senior management*	2025			2024		
	Number**	Percentage of management	Percentage of employees	Number**	Percentage of senior management	Percentage of employees

		and coordinating staff at senior level	and associates		and coordinating staff	and associates
Male	69	93%	4.67%	48	96%	3.42%
Female	5	7%	0.34%	2	4%	0.14%
Total	74	100%	n/a	50	100%	n/a

** senior management understood as one and two levels below the administrative and supervisory bodies, and coordinating staff in equivalent positions*

*** this figure includes individuals forming part of management and coordinating staff regardless of the form of cooperation with companies within the Spyrosoft Group (i.e. employment contract, B2B, appointment)*

Information on diversity among so-called middle management, comprising the positions of Line Manager, Site Manager, Head, Director, and employees at Lead and Principal seniority level, as well as equivalent positions among coordinating staff, is presented below.

Middle management*	2025***			2024***		
-	Number**	Percentage of middle management and coordinating staff	Percentage of employees and associates	Number**	Percentage of middle management and coordinating staff	Percentage of employees and associates
Female	64	18	4%	53	16%	5%
Male	289	82%	20%	269	84%	21%
Total	353	100%	n/a	322	100%	n/a

** middle management comprises the positions of Line Manager, Site Manager, Head, Director, and employees at Lead and Principal seniority level and coordinating staff in equivalent positions*

*** this figure includes individuals forming part of middle management and coordinating staff regardless of the form of cooperation with companies within the Spyrosoft Group (i.e. employment contract, B2B, appointment)*

**** data covering cooperation with Spyrosoft Group companies based on employment contract, B2B and appointment*

Age structure of the Spyrosoft Group's employees as at the end of the reporting period, in headcount	2025*	2024
under 30	99	135
30–50	351	332
over 50	18	11
Total	468	478
* data excluding Carimus, acquired during 2025 LLC		

Based on the data presented in the table on the age structure of the Spyrosoft Group's employees in 2025, employees aged 30–50 represent the largest group within the organisation, which may indicate professional maturity and experience. This group numbers 351 persons, representing approximately 70% of the total number of employees. The Company also actively employs individuals at the start of their careers (employees under 30 represent approximately 20% of the total number of employees).

3.1.14. TRAINING AND SKILLS DEVELOPMENT

S1-13 – Training and skills development metrics

The Spyrosoft Group consistently develops a strong learning culture that supports employee retention, organisational agility and high performance. A key strategic objective is to build organisational agility through comprehensive competence development at every stage of employees' careers. Learning and Development (L&D) activities strengthen the internal talent base, supporting both individual employee development and the achievement of business objectives. Competence development priorities are defined through a structured process that takes into account the organisation's strategy, market trends and client needs, ensuring that all educational initiatives are directly linked to business needs. Learning & Development activities support employees throughout the entire employment cycle – from onboarding, through upskilling and reskilling, to internal mobility – enabling long-term employability and organisational adaptability.

The tools and processes used in this area include:

1. Development Directions

The organisation carries out an annual process for setting Development Directions across all companies within the Group. This structured, recurring exercise enables development investment to be aligned with business priorities. By systematically linking strategic objectives with key competence needs, the organisation makes data-driven decisions on

areas for development investment. This ensures that resources are allocated where they deliver tangible, measurable value. This process draws on input from multiple levels of the organisation, including management, business unit leaders, line managers and technology experts, ensuring that development priorities reflect both strategic objectives and operational needs. Decisions on areas for development investment are based on consolidated data from this process, supporting structured, data-driven resource allocation.

2. Skills Matrix

The Skills Matrix forms the foundation of employee development. The document was developed by experts and tailored to the roles specified within the organisation. The matrix is used by line managers to assess employees' competences and to co-create individual development paths during 1:1 meetings with employees. This ensures that the learning process focuses on the strategic and key competences for each role. The Skills Matrix is periodically reviewed and updated with the involvement of domain experts and technical leads, so that it reflects changing market trends, client requirements and emerging new technologies.

3. Individual Development Paths and Budgets

Each employee receives an individual annual development budget, determined based on their role and organisational level and awarded in a structured annual cycle. Development plans are set during regular 1:1 meetings with supervisors and reflect role requirements, performance, and career aspirations, while remaining consistent with the Development Directions, the Company's strategy, and business needs. Use of the budget is subject to a standard approval process involving both the employee and their line manager. Budget utilisation is monitored centrally to ensure compliance with internal policies and the effective allocation of resources.

4. 5Di Learning Design Framework

The organisation applies the 5Di model as a structured framework for designing, delivering and continuously improving educational initiatives. This approach ensures that development activities are relevant, measurable, and closely linked to business needs. Inspired by the principles of the Software Development Life Cycle, the model supports the design of educational solutions that address real business challenges, including:

- Defining the business challenge.
- Discovering the needs of learning process participants.
- Designing the solution together with stakeholders.
- Developing practical, testable interventions.

- Delivery using engaging, participant-focused methods.
- Iterating based on feedback and data.

The model is part of a broader, full competence development cycle, covering needs identification, planning, delivery, and evaluation of the effectiveness of development activities. Success criteria are defined at the design stage of each initiative to ensure alignment with expected business outcomes. Each educational initiative is continuously evaluated based on participant feedback and measurable results.

5. Training delivery methods and topics

The organisation offers a wide range of learning formats and training topics, including:

- Development of technical, soft, managerial and language skills.
- Onboarding, upskilling, reskilling, and domain-specific learning.
- Internal knowledge-sharing: Academies, "Power Hours", "Communities of Practice" and "Internal Mobility".
- Use of high-quality external training providers, vetted and recommended based on employee feedback and the L&D department's assessment.
- Online and in-person learning opportunities.

Educational initiatives are prioritised and delivered in line with the Development Directions, ensuring that training investment focuses on the competences of the highest strategic and operational importance. The organisation combines internal and external forms of learning to ensure both scalability and a flexible response to changing business needs.

6. Internal Company Academies

Internal academies are a key element of the organisation's educational ecosystem, offering structured, hybrid programmes led by internal experts. These programmes focus on developing market-relevant competences and combine mentoring, hands-on projects and carefully curated educational materials to ensure maximum practical value. They support scalable competence-building and strengthen knowledge-sharing across the organisation.

All of these practices are described in detail in the internal L&D Strategy document.

A summary of the training and skills development metrics within the Spyrosoft Group in 2024–2025 is presented below.

Data category	2025	2024
-	Employment contracts	Employment contracts

-	Male	Female	Male	Female
total number of employees who took part in regular performance and career development reviews	115	85	146	93
percentage of employees who took part in regular performance and career development reviews*	43%	36%	56%	43%
average number of training hours per employee**	The "average number of training hours per employee" metric is not applicable in the context of the organisation. Training is highly individualised and tailored to each employee's specific development needs and seniority level. Instead of tracking hours, the organisation uses an annual training budget model. Each employee is awarded an individual annual training budget, the amount of which increases with seniority level. This approach allows for a more flexible and targeted approach to development, tailored to individual development paths and business priorities.			
* the total number of employees who took part in regular performance and career development reviews divided by the average number of employees				
** the total number of training hours offered to, and completed by, employees by gender category divided by the total number of employees by gender category				

The metric on the participation of employees in regular performance and career development reviews shows that 36% of female employees on employment contracts (85 out of 235) and 43% of male employees on employment contracts (115 out of 265) took part. This represents a decrease compared with the previous year's levels of 43% for women (93 out of 216) and 56% for men (146 out of 262).

It should be noted that the data presented is currently subject to certain limitations relating to the existing model for recording development conversations and employee appraisals. As a result, the completeness and comparability of some of the information may be limited. The Company is currently working on implementing a new module within its internal system that will enable more consistent recording and documentation of development conversations. The aim of this work is to further increase the quality, completeness and comparability of the data reported in future reporting periods. At the same time, there are

indications that the actual percentage of employees taking part in performance and career development conversations is higher than the currently available data suggests.

First, in 2025 approximately 30% of employees changed seniority level or scope of responsibility, which typically involves a development or appraisal conversation. Second, the use of the training budget remains at a high level, close to the assumed values. Using development funds always requires agreeing a development plan with a supervisor, which means that in many cases a conversation on competence development and career path takes place that may not have been formally recorded in the data sources currently in use. Accordingly, the Company estimates that at least 50% of employees take part in a conversation on performance, competence development or career planning during the year. The implementation of a new system solution will allow this metric to be monitored more precisely and will ensure greater completeness of the data reported in the future.

3.1.15. INCIDENTS, COMPLAINTS AND SEVERE IMPACTS ON HUMAN RIGHTS

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

In 2024–2025, within the Spyrosoft Group:

- no cases of discrimination, including harassment, were reported;
- no complaints were lodged by the Spyrosoft Group's own workforce through concern-raising channels, nor were any complaints filed with national contact points for the OECD Guidelines for Multinational Enterprises, and accordingly no fines, penalties or damages were imposed in this respect;
- no severe incidents relating to respect for human rights connected with own workforce were identified, and accordingly no fines, penalties or damages were imposed in this respect.

3.1.16. WORKPLACE SAFETY

SI-4 – Taking action on material impacts, risks and opportunities

SI-14 – Health and safety metrics

SI-1 – Policies related to own workforce

No occupational health and safety management system has been established within the companies of the Spyrosoft Group. Nor have the companies within the Spyrosoft Group adopted OHS policies, which is related to the relatively low accident risk typical of the nature of their operations. Nevertheless, it is a general principle that the Group companies ensure full compliance of their occupational safety activities with the applicable local regulations, and, in the case of Poland, with the applicable Occupational Risk Assessment for specific groups of positions.

Health and safety metrics	Period	
	2025	2024
-		
Accidents among employees	0	0
Accidents	0	0
Serious accidents	0	0
Fatal accidents	0	0
Collective accidents	0	0
Number of recordable cases of work-related ill health	0	0
Total number of accidents	0	0
Accidents among non-employees	0	0
Accidents	0	0
Serious accidents	0	0
Fatal accidents/	0	0
Collective accidents	0	0
Number of recordable cases of work-related ill health	0	0
Total number of accidents	0	0

Other OHS data	Period	
	2025	2024
-		
Rate of work-related injuries (accidents at work)*	0	0

* the accident rate was calculated as the number of accidents divided by the total number of hours worked by employees forming own workforce, multiplied by 1,000,000.

3.2. WORKERS IN THE VALUE CHAIN

3.2.1. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO WORKERS IN THE VALUE CHAIN

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

A description of the process for identifying and assessing the individual sustainability aspects (including those relating to value chain workers), the criteria adopted for this process, and the assumptions accompanying them, are described in point 1.13, *Double materiality assessment*.

With respect to value chain workers, the double materiality assessment process identified material positive impacts of medium materiality in respect of all the aspects covered by AR 16 of ESRS 2. No material negative impacts, nor any material risks or opportunities relating to value chain workers, were identified.

It is worth noting that the above assessment also takes into account the assessments of selected clients, suppliers, investors and financial institutions, as value chain stakeholders involved in the double materiality assessment process.

Through its business relationships, the Spyrosoft Group is able to exert indirect influence on counterparties through contractual commitments (in particular, with respect to suppliers, through commitments to specific standards of conduct and activities described in the *Supplier Code of Conduct*, which was established at Capital Group level in 2025). In practice, however, the extent of the influence of the Spyrosoft Group companies on counterparties is very limited, owing to the competitiveness of the industry in which it operates and the lack of practical tools for enforcing certain standards of conduct or behaviour. This refers in particular to the ability to influence global IT hardware manufacturers, the providers of services used by the Spyrosoft Group, or clients, among which large international companies should be noted.

Accordingly, with respect to value chain workers, it is essential to build appropriate direct relationships with counterparties' employees. In dealings with counterparties' representatives, it is therefore important to build relationships that reflect reliability, respect, fairness and respect for the human rights of every person with whom the Spyrosoft Group works. The shaping of relationships with counterparties' employees is primarily based on the principles set out in the *Code of Conduct and Business Ethics*, which sets out the organisation's key standards and values in the context of conducting business.

In their cooperation with suppliers and clients, all parties involved, as a rule, seek to build long-term relationships, which may contribute to greater employment stability on the part of both the Spyrosoft Group and its suppliers and clients. The relationship maintained with some counterparties spans many years.

The identified impacts on value chain workers arise directly from the business model and are general in nature, i.e. these impacts are not limited to specific countries or geographic

regions. Nor have any special circumstances been identified relating to the type of entities in the value chain or the location of operations that would limit or increase the material impacts described above.

The management of actual and potential impacts on value chain workers takes into account the priority of avoiding negative impact and involves identifying areas with a heightened risk of an incident involving a breach of human rights provisions. This process includes analyses of the locally applicable laws and industry practices, as well as ongoing monitoring of the feedback obtained through cooperation with value chain workers. An additional tool in this area is the organisation's whistleblowing system, also available to external stakeholders, which enables the identification of incidents that could result in potential irregularities.

The Spyrosoft Group does not identify any impacts on value chain workers that could result from the transition to greener, climate-neutral operations.

In the course of its operations and business model, as well as in the double materiality assessment carried out prior to the preparation of the previous sustainability statement, no value chain workers whom the Spyrosoft Group companies have or could have an effect on were identified as having specific characteristics, working in particular contexts, or carrying out particular activities that could expose them to a higher risk of harm.

In the Company's assessment, all value chain workers on whom the organisation may have a material effect, including effects related to the entity's own operations and value chain, also through its products or services and its business relationships, are covered by the scope of the disclosure in this section.

3.2.2. INTERNAL REGULATIONS RELATED TO WORKERS IN THE VALUE CHAIN

S2-1 – Policies related to value chain workers

S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions

S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Spyrosoft Group, as well as its individual companies, do not have separate policies relating to value chain workers. However, account should be taken of the *Code of Conduct and Business Ethics* in force at Spyrosoft Group level. This code sets out the principles and standards under which the Company conducts its business. The code defines the organisation's key standards and values in the context of conducting business, covering: avoiding conflicts of interest, fair competition, combating bribery and corruption, protecting confidential information, ensuring a safe working environment, and respecting human rights.

Additional information on the principles and values covered by the aforementioned code is set out in point 3.4.1, *Corporate culture and policies related to the conduct of business*.

Owing to the industry, the nature and scale of operations, and the absence of identified material negative impacts in this area, developing dedicated, separate policies at the level of the individual companies within the Spyrosoft Group has to date been considered unwarranted.

In the context of relations with counterparties' representatives, it is worth noting the , *Supplier Code of Conduct* in force at Group level, which sets out the general requirements for suppliers in the context of business cooperation.

Supplier Code of Conduct It applies to all direct and indirect suppliers, including their subcontractors, and all other entities supplying goods, services or materials. By entering into cooperation, a supplier undertakes to comply with all applicable laws and regulations, as well as the principles and regulations set out in the Code.

These principles cover the following areas and matters:

- Human rights and working conditions:
 - Child and young worker labour
 - Modern slavery
 - Diversity, equity and inclusion
 - Prohibition of discrimination and harassment
 - Women's rights
 - Whistleblowing and protection against retaliation
 - Health and safety
 - Wages and benefits
 - Working hours
- Business ethics
 - Anti-corruption and anti-money laundering
 - Conflicts of interest
 - Fair competition and antitrust rules
 - Counterfeit parts and responsible sourcing of materials
 - Data protection and data security
 - Protection of intellectual property
 - Export controls and economic sanctions
 - Financial accountability and reliable record-keeping
 - Freedom of association and collective bargaining
 - Disclosure of information
 - Use of private or public security forces
 - Land, forest and water rights, and forced displacement
 - Rights of minorities and indigenous peoples

- Applicable requirements for suppliers to pass on standards along the supply chain
- Definition and implementation of similar standards towards their own first-tier suppliers.

The general obligation for all suppliers arising from the Code covers (in addition to the fulfilment of contractual obligations) also ensuring that suppliers comply with all applicable laws, the principles set out in the Code, as well as project-specific principles and standards, including the relevant client requirements.

Additional information on this internal regulation is set out in point 3.4.5, *Management of supplier relations*.

Within none of the companies in the Spyrosoft Group has a formal system for verifying compliance by suppliers and other entities in the value chain with the principles set out in the Supplier Code of Conduct been implemented. In this respect, it is assumed that counterparties' practices are consistent with the values and principles described in the aforementioned codes, and are also in line with applicable law and with market standards and industry practices. The text of the Code explicitly states that it is an integral part of the contractual documentation with the supplier, necessary to establish a business relationship with Spyrosoft.

It should be noted that an important element in ensuring compliance with requirements in this area is the whistleblowing system made available, which enables employees, associates, and also external parties (counterparties' representatives) to report irregularities and potential breaches of ethical principles, and which operates at Spyrosoft Group level.

All reports submitted through the whistleblowing system are subject to a verification procedure. Where the situation so requires, appropriate remedial action is taken.

In 2024–2025, the companies within the Spyrosoft Group did not receive any reports of:

- breaches of the guidelines and declarations referred to above within its upstream and downstream value chain relating to value chain workers;
- serious human rights issues and incidents relating to the entity's upstream and downstream value chain.

Subject to the aspects described above, no additional commitments or initiatives have been identified relating to the general approach to respecting the human rights of value chain workers, including their labour rights, engagement with value chain workers, and measures aimed at ensuring or enabling remedy for human rights impacts.

Notwithstanding the absence, in the internal regulations governing relations with value chain workers, of provisions literally referring to human trafficking, the Spyrosoft Group

opposes this phenomenon and all its manifestations. In particular, compliance with the requirements of applicable law is ensured in this respect.

The full text of the Code is made available to software development suppliers as part of the contractual documentation, and the Code is additionally provided on request; these regulations are also made available to employees through the internal intranet platform.

Ensuring proper relationships with value chain workers through the actions and initiatives taken by the companies within the Spyrosoft Group is essential to delivering the organisation's strategy, which is based on proper cooperation with a broad range of counterparties.

The Spyrosoft Group has not set any targets relating to value chain workers, which is related to its limited effect on value chain workers (in particular with respect to negative impacts), as well as the absence of material risks and opportunities relating to this area.

The internal regulations relating to value chain workers in no way limit the possibility of applying adequate remedies for human rights impacts. Full compliance with applicable national regulations is ensured in this respect.

The Spyrosoft Group has not established comprehensive action plans, nor has it allocated specific resources for managing material impacts on value chain workers.

3.2.3. CHARACTERISTICS OF WORKERS IN THE VALUE CHAIN

The Spyrosoft Group works with clients through the B2B channel, in particular from the following sectors: finance, automotive, Industry 4.0, media and entertainment, telemedicine, HR and education, geospatial services, and robotics. Clients come primarily from the United Kingdom, Germany, the USA and Scandinavia. During 2025, the Group served almost 320 clients.

In 2025, the Group's main suppliers were IT specialists, subcontractors providing IT services, property managers offering office space for rent, and companies supplying computer equipment.

As a rule, there are no counterparties' employees permanently working at the individual operating locations of the Group companies who are not also part of its own workforce. Information on B2B associates carrying out software development work on behalf of the Spyrosoft Group companies, included within the own workforce, is presented in section 3.1 of this statement, devoted to disclosures under ESRS S1.

Counterparties' employees, including for example client representatives, logistics service providers, maintenance personnel, or business support service providers, occasionally visit the companies' individual offices.

In 2025, the companies within the Spyrosoft Group were not party to any joint venture or special-purpose vehicle.

Given its business model and the location of its operations, the Spyrosoft Group does not identify any geographic areas in which there is a significant risk of child labour or forced or compulsory labour among value chain workers.

3.2.4. PROCESSES FOR COOPERATING WITH PERSONS PERFORMING WORK IN THE VALUE CHAIN

SBM-2 – Interests and views of stakeholders

S2-2 – Processes for engaging with value chain workers about impacts

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

The Spyrosoft Group, as well as its individual companies, have not implemented a general process for engaging with value chain workers.

Engagement with value chain workers takes place within the business relationships established in the course of delivering specific projects.

Counterparties' employees are involved in carrying out the individual activities required to properly perform the subject matter of the contract and the obligations arising from it, to the extent required by the scope of the given project and cooperation. Cooperation therefore includes ongoing business contacts, the frequency and form of which are agreed between the parties based on the planned schedule of activities and the scope and scale of the given project delivered for clients.

Numerous forms of communication are used in cooperating with value chain workers – in-person meetings and communication using supporting IT tools, in line with best industry standards and practices. In the case of complex projects, information received from counterparties' representatives delegated to ongoing cooperation with the Spyrosoft Group companies is cascaded down to the individual teams, units and positions operating within the client's organisation.

Avoiding negative impacts on value chain workers is related to actions taken based on the Spyrosoft Group's ethical values and standards and ensuring compliance with applicable regulations. In this respect, the analysis of potential non-conformities relating to legal and contractual obligations, as well as ethical standards, primarily takes place. Preventing negative impacts on value chain workers involves both actions carried out by the Spyrosoft Group's employees and the promotion of desired values and standards of conduct among counterparties, through the incorporation into business relationships of the previously mentioned codes dedicated respectively to business conduct and to suppliers.

The effects of the actions taken relating to value chain workers were assessed in the double materiality assessment process by identifying only material positive impacts. The absence

of identified material negative impacts (also taking into account stakeholders' assessments) indicates the adequacy and effectiveness of the actions taken. Accordingly, it remains the Spyrosoft Group's intention to maintain the preventive nature of the actions taken, in order to continue to avoid material negative impacts. In order to prevent potential negative impacts on value chain workers, the Spyrosoft Group analyses the legal environment and industry practices, and adapts its internal regulations to best market standards.

In addition to the requirements arising from the regulatory environment, the Spyrosoft Group also takes into account the direct feedback of value chain workers engaged in business relationships with the organisation, through ongoing communication with the employees of the Spyrosoft Group companies.

In addition, the Spyrosoft Group monitors reports of potential and actual incidents, which are or may be submitted through the whistleblowing system. The companies within the Spyrosoft Group observe the regulatory requirements on reporting legal breaches, including under whistleblower protection legislation.

The whistleblowing system is described in detail in point 3.1.8, *Processes for mitigating negative impacts and channels for raising concerns by own workforce*

The body responsible for the proper conduct of communication with counterparties, including their employees, is the Management Board of the individual companies within the Spyrosoft Group. Day-to-day communication with counterparties and their representatives is, in turn, the responsibility of project managers and the managers running the individual business lines assigned to cooperate with specific clients.

The Group has not implemented dedicated processes to further support the availability, at the workplace of value chain workers, of the communication channels described above, as these channels are freely accessible to all interested parties.

With respect to monitoring reports and resolving any problems, as well as assessing the effectiveness of the reporting channels, the general rules governing the operation of the whistleblowing system described above apply.

In particular, owing to the absence of negative impacts and the limited extent of its influence on relations between counterparties and their employees, the Spyrosoft Group has not organised a process for directly gathering the views and opinions of value chain workers. In this respect, however, it is worth noting the openness to communication on the part of counterparties' representatives and the ability to freely submit reports to Spyrosoft using various communication channels.

Of relevance to this context is the fact that representatives of the Spyrosoft Group's value chain (including suppliers and clients) were involved in the materiality assessment process carried out for the 2024 statement, through participation in a survey. In this survey,

counterparties' representatives had the opportunity to express their views on the assessment of the organisation's impact on its environment through the lens of the individual sustainability matters. The views of counterparties obtained through this survey were taken into account in the final results of the impact materiality assessment.

In 2025, the companies within the Spyrosoft Group did not conduct a survey of value chain workers' awareness of, and trust in, the communication structures as a means of raising their concerns or needs and having them resolved or taken into account. With respect to protecting persons using the whistleblowing system within the value chain against retaliation, the general whistleblower protection principles operating within the organisation apply.

The effectiveness of the actions and initiatives taken to ensure positive impacts on value chain workers is assessed through ongoing business contacts, as well as through the verification of reports submitted through the whistleblowing system.

The companies within the Spyrosoft Group have not entered into any global framework agreements or agreements with global trade union federations relating to respect for the human rights of value chain workers.

Given the nature of its operations and business model, the Spyrosoft Group does not identify any value chain workers who may be particularly exposed to impacts or who may be marginalised.

3.3. CONSUMERS AND END-USERS

3.3.1. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS

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

S4-4 – Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions

A description of the process for identifying and assessing the individual sustainability aspects (including those relating to consumers and end-users), the criteria adopted for this process, and the assumptions accompanying them, are described in point 1.13, *Double materiality assessment*.

With respect to consumers and end-users, the double materiality assessment process identified:

- positive impacts (assessed as being of medium materiality) relating to the aspects of access to information and access to products and services relating to end-users;
- a positive impact (assessed as being of high materiality) and an opportunity (medium materiality) relating to responsible marketing practices.

It is worth noting that the above assessments also take into account feedback relating to the involvement of selected clients of the Spyrosoft Group in the materiality assessment process.

Under the Spyrosoft Group's business model, the entity responsible for the solutions made available to end-users (i.e. their specific parameters and functionalities) is always an external party, i.e. the client. The role of the Spyrosoft Group companies, on the other hand, is to provide the clients for whom the services are performed with all the necessary technical documentation and user instructions. The positive impacts in the area of ensuring access to information of appropriate quality relate to the Spyrosoft Group companies ensuring compliance with contractual requirements and industry practices with respect to providing clients (and ultimately users) with all the information necessary on the technologies used and the functionalities included in the IT solutions delivered.

As with the aspect described above, the key decisions regarding ensuring the availability of products and services to consumers and end-users are made by the clients for whom the IT projects are delivered. Access to the solutions offered by the individual companies within the Spyrosoft Group follows directly from contractual obligations and from the specification, purpose and functionality of the given solution. As service providers, the companies within the Spyrosoft Group do not restrict access to their solutions contrary to contractual provisions. Full compliance with contractual provisions and industry practice is ensured in this respect.

Under the business model, marketing activities at Spyrosoft Group level are addressed to business entities. Marketing activities do not target individuals – in particular end-users – and therefore also do not target particularly vulnerable recipients (including children or the elderly).

Nevertheless, the Spyrosoft Group carries out marketing activities in respect of which a positive impact has been identified, relating to conducting activities in compliance with applicable regulations and best practices in marketing and communication. The overarching principle in relations with stakeholders is open, reliable and honest communication involving active dialogue. The positive effect on the organisation's finances is related to reliable communication activities, which help build the image of a trustworthy and reliable business partner and employer – which in turn translates, or may translate, into lower future costs of establishing cooperation with counterparties and associates. The opportunities in this area do not relate to specific groups of consumers or end-users – they are general in nature.

The impacts and the opportunity described above arise directly from the Spyrosoft Group's business model, although they are not literally set out at the level of the organisation's strategy. The positive impacts are systemic in nature. The identified types of impact are general in nature, and their occurrence is not limited to selected regions. No end-users with

specific characteristics or using particular products or services who could be exposed to a higher risk of harm have been identified, nor have any end-users who are particularly vulnerable to impacts or marginalised been identified. The Issuer declares that these disclosures cover all groups for which a material impact has been identified.

3.3.2. RELATIONS WITH CONSUMERS AND END-USERS

SBM-2 – Interests and views of stakeholders

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

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

The Spyrosoft Group does not address its offering to individuals – its clients are companies and organisations of various sizes. Accordingly, there is no consumer stakeholder within the Spyrosoft Group's value chain.

End-users, in turn, are the persons using the solutions delivered to clients. There are therefore two key groups of end-users:

- employees/representatives of clients who are substantively responsible for a given project (including its parameters, functionalities and business continuity);
- individuals using the solutions delivered to clients, in particular in the following sectors: automotive, finance, geospatial information, Industry 4.0, media, robotics and the chemical industry, high tech & software, telemedicine, e-mobility and renewable energy sources, defence, security & aerospace, AdTech & MarTech, AgriTech, and retail.

With respect to the second of the categories indicated above (i.e. individuals using the solutions delivered to clients), it should be noted that the companies within the Spyrosoft Group do not have a relationship with such users. In every case, it is the client that is responsible for designing and maintaining the given IT solution.

Consequently, with respect to consumers and end-users who are not employees/representatives of clients:

- no policies relating to consumers/end-users have been adopted at the companies within the Spyrosoft Group;
- no targets relating to consumers/end-users have been established;
- no dedicated channel for consumers/end-users to raise concerns has been established;
- no general process for engaging with consumers/end-users has been implemented.

The key relationships with end-users therefore comprise the employees and associates of the Spyrosoft Group and the employees and associates of clients.

Relationships with users of the solutions delivered by the Spyrosoft Group who are employees/representatives of clients involve cooperation principles and communication channels typical of business activity. In the process of developing, implementing and maintaining a given solution, close cooperation takes place between the Spyrosoft Group companies and the clients and designated persons, aimed at performing the subject matter of the contract or order in accordance with the assumptions adopted. Information on the Spyrosoft Group's relationships with clients' employees/representatives is described in section 3.2, *Workers in the value chain*.

Cooperation with end-users who are clients' representatives is based on the ongoing communication required for the projects being delivered and on tailoring the parameters and functionalities of the solutions developed to the needs and expectations of recipients. In the course of ongoing cooperation, activities are carried out to maintain the appropriate quality of the solutions delivered. In addition to contractual requirements, the activities making up the process of developing a given solution are shaped by user feedback and by current legal regulations and industry standards.

The services offered by the companies within the Spyrosoft Group are not harmful in nature and do not involve an increased risk of chronic diseases. Nor does the Spyrosoft Group carry out marketing activities targeted directly at consumers, in particular children, individuals in financial difficulty, or other vulnerable groups.

The ultimate recipients of the IT solutions offered by the Spyrosoft Group are not end-users of products or services which, by their nature, would pose a threat to health, privacy or safety.

The internal regulations relating to end-users (similarly to the regulations relating to value chain workers) do not contain literal references to the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. Nevertheless, it is a general principle that applicable laws and industry standards are observed in relations with this stakeholder group, and that the ethical principles adopted, set out respectively in the Supplier Code of Conduct described in point 3.2.2, *Internal regulations related to workers in the value chain*, and in the Code of Conduct and Business Ethics, described in point 3.4.1, *Corporate culture and policies related to the conduct of business*, are complied with.

These regulations do not contain provisions, including commitments relating to human rights, that would be material to end-users.

3.3.3. COOPERATION WITH END-USERS

S4-2 – Processes for engaging with consumers and end-users about impacts

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

S4-4 – Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions

Ongoing cooperation

As explained earlier, the Spyrosoft Group's cooperation Spyrosoft Group's business model with end-users in practice concerns the group of persons who are clients' representatives.

It is a general principle that reports from individuals using publicly available solutions delivered by the Spyrosoft Group to its clients are directed straight to the clients, as the administrators of the IT systems responsible for the given solution. Only at a further stage (where the subject matter of the given report so requires) is it forwarded to the relevant specialists working within the individual business lines of the Spyrosoft Group.

In view of the above, there are no processes for direct engagement with end-users other than clients' employees/representatives. Accordingly, it is not considered warranted to organise a general process for engaging with end-users other than clients'/customers' representatives.

Cooperation with clients (and therefore also with their representatives) is carried out using a range of communication channels, described in point 3.2.4, *Processes for cooperating with persons performing work in the value chain*.

As explained in point 3.2.4, *Processes for engaging with value chain workers*, the body responsible for the proper conduct of communication with end-users (i.e. counterparties' representatives) is the Management Board of the individual companies within the Spyrosoft Group. Day-to-day communication with counterparties and their representatives is, in turn, the responsibility of project managers and the managers running the individual business lines assigned to cooperate with specific clients.

In the process of developing new IT solutions, it is not possible to avoid technical errors. Accordingly, an important aspect of cooperation in project work is responding effectively and promptly to user feedback expressed through reports of operational irregularities or identified errors. Properly handled reports of potential errors make it possible to develop solutions that meet the requirements of clients and users.

It is a general principle that, between the companies within the Spyrosoft Group involved in cooperation with clients and the ultimate individual users, there is a client acting as the administrator and owner of the given solution. It is to the client (the administrator of the given solution) that the companies within the Spyrosoft Group are accountable for the performance of the work, its appropriate quality, and any remedial, complaint-handling or corrective actions. In view of the above, no processes have been established for remedying negative impacts that would involve end-users.

In view of the above, the formalised aspect of accountability for the work performed exists between the companies within the Spyrosoft Group and clients. This relationship is set out in detail at contractual level and arises both from regulatory requirements and from industry practice.

The primary instruments used in the process of remedying errors or identified irregularities that may arise in connection with the use of a delivered solution are, respectively, the quality warranty and the statutory warranty for the work performed, granted to clients under contractual obligations on precisely defined contractual terms.

In the course of cooperation with clients, a defined method operates for accepting work and, on the terms set out in the contracts, raising objections relating to the functioning of the IT solutions delivered.

Clients are able to lodge a complaint if they suspect that a product or service does not meet the terms of the contract. A formal *Procedure for Handling Complaints from Clients and Users* has been implemented as part of the established quality management system. The procedure describes in detail the process of receiving, recording within the system, assessing and handling complaints, and providing feedback, and also describes the roles and responsibilities in the process, in order to ensure that regulatory requirements are met and to minimise risk to users.

Reported errors are handled, analysed and promptly rectified in order to provide the client and end-user with a solution of a satisfactory level of quality and functionality.

No instances of non-compliance with regulations concerning the impact of the Spyrosoft Group's ongoing operations and services on public health and safety were identified during the reporting period either.

Client satisfaction

The effectiveness of cooperation with clients and end-users is assessed on an ongoing basis in the course of performing the subject matter of the contract or order to which the cooperation between the parties relates. This ongoing assessment allows for a flexible response to clients' expectations.

In addition, the effectiveness of cooperation is assessed through a recurring client satisfaction survey, aimed at improving the cooperation process with counterparties.

The Spyrosoft Group operates a Net Promoter Score (NPS) process. The Net Promoter Score (NPS) is a market research metric based on a survey in which respondents rate the likelihood of recommending a company, product or service. NPS is most commonly interpreted and used as a customer loyalty indicator.

Existing clients can be an important source of business growth for the organisation through the recommendations they may pass on to other companies about Spyrosoft. In order to

make use of this potential, the organisation has decided to introduce a regular measurement of clients' willingness to recommend Spyrosoft's services, and a measurement of their assessment of the quality of cooperation.

The NPS survey helps the organisation:

- obtain feedback,
- better understand clients' views,
- identify clients who may recommend Spyrosoft,
- increase the number of recommendations received,
- measure Spyrosoft's effectiveness as a service provider.

The NPS survey is sent at least once a year to selected active Spyrosoft clients.

The results of the NPS survey are reported in a dedicated tool and then analysed by segment by the Marketing Team.

Managing risk relating to IT system downtime and arising from technological disruptions

An aspect that may materially affect end-users is the stability of the IT solutions offered. Any incidents of IT system downtime temporarily suspending cooperation with counterparties could have specific financial consequences for the Spyrosoft Group and its clients. Such incidents could also negatively affect the image of the Spyrosoft Group companies as a proven and reliable business partner.

The Spyrosoft Group addresses the aspect of ensuring the business continuity of the individual IT systems through a number of ongoing actions to implement organisational and technical measures (business continuity plans, disaster recovery, redundancy, data recovery, simulation tests).

The Spyrosoft Group has implemented a formal *Business Continuity Strategy*. The document describes the strategy developed to maintain business continuity in the event of extraordinary situations, including responsibilities and priorities should adverse events occur.

In addition, the organisation has a defined *Disaster Recovery Plan*. This plan is designed to support the organisation in carrying out the processes for restoring system functionality in response to adverse situations, in order to protect its business IT infrastructure. The document sets out strategies for minimising the impact of failures, so that the organisation can continue operating and resume key operations as quickly as possible, while maintaining all information security measures.

Disaster recovery testing is carried out at regular intervals and is provided by the IT department.

In addition, the organisation has implemented a Backup Policy describing in detail the rules for creating data backups and the procedures for verifying them. This policy ensures a consistent approach to data protection and the effective recovery of information in the event of incidents.

Whistleblowing

A common whistleblowing system operates across all companies within the Spyrosoft Capital Group, introduced in September 2024 under the Whistleblowing Policy.

The intention is that, where irregularities reported through the above system are confirmed, action is taken to eliminate them and to reduce the risk of a similar case occurring in the future.

The principles of this policy, its implementation and the way in which reports are handled are described in detail in point 3.1.8, *Processes for mitigating negative impacts and channels for raising concerns by own workforce*.

In relations with end-users, the general principles of stakeholder engagement are applied, based on ensuring compliance with the law, industry practices, contractual provisions, counterparties' codes of ethics, as well as the internal cooperation principles set out in the policy and supplier code referred to in the previous point.

The Spyrosoft Group has not established specific action plans and resources for managing its material impacts on end-users.

Through the operating whistleblowing system, the Spyrosoft Group has not received any reports of serious human rights issues and incidents relating to end-users. The Spyrosoft Group has not recorded any instances of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises, relating to consumers or end-users.

With respect to monitoring reports and resolving any problems, as well as assessing the effectiveness of the reporting channels, the general rules governing the operation of the whistleblowing system described above apply.

In 2025, the companies within the Spyrosoft Group did not conduct a survey of end-users' awareness of, and trust in, the communication structures as a means of raising their concerns or needs and having them resolved or taken into account. With respect to protecting persons using the whistleblowing system against retaliation, the general whistleblower protection principles operating within the organisation apply.

Countering digital inequality

The entirety of the Spyrosoft Group's business is related to supporting its clients' digital transformation. As such, its core business is dedicated to bridging and countering digital inequality. This is particularly significant given that a significant group of clients are SMEs, i.e. entities only just beginning their digital transformation process. This matter is regarded as an opportunity and a prospect for a positive effect on the organisation's finances.

3.4. INFORMATION RELATED TO CORPORATE GOVERNANCE

3.4.1. CORPORATE CULTURE AND POLICIES RELATED TO THE CONDUCT OF BUSINESS

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

G1-1 – Business conduct policies and corporate culture

In the double materiality assessment, the corporate culture aspect was assessed as a material positive impact (high materiality). The material positive impact was identified through the lens of the corporate solutions implemented, reporting transparency, the Company's status as a public company, and its openness to promoting the Spyrosoft Group's values among its stakeholders. This impact covers all stakeholders with whom the Spyrosoft Group has relationships.

In 2025, the Business Ethics Policy previously in effect at the subsidiary Spyrosoft Solutions was replaced by a Group-wide Code of Business Conduct and Ethics (Code of Ethics). This code sets out the common principles and standards of ethical conduct applicable across the entire Spyrosoft Group. The Code of Ethics defines expectations regarding behaviour and decision-making and provides a framework for acting in compliance with applicable laws, regulations and internal policies.

Owing to differences in legal and regulatory requirements between jurisdictions, the application of the Code of Ethics may vary at local level. Where applicable local laws or regulations impose stricter requirements than those set out in this Code, the local requirements apply. At the same time, where the Code of Ethics or related internal policies establish higher standards, those standards apply, provided that their application would not result in a breach of local law.

The owner of the Code of Ethics is the Company's CEO, while oversight of its application is exercised jointly by the Spyrosoft Management Board. A Compliance Team has been established within the Quality Department, which supports the implementation of the Code of Ethics, provides guidance, and coordinates periodic reviews of the Code of Ethics to reflect changes in applicable law, stakeholder expectations, and identified ethical and compliance risks.

The Code sets out the principles and standards governing the way Spyrosoft conducts its business worldwide. It reflects a commitment to acting honestly, transparently and

responsibly, in line with international standards such as the United Nations Convention against Corruption (UNCAC) and the OECD Guidelines for Multinational Enterprises.

All employees, members of the Company's governing bodies, contractors and partners (collectively "personnel") are required to:

- be familiar with the Code (communication on the applicability of the Code is included in onboarding activities and public availability of the document is ensured) and comply with it;
- be guided by our values: Integrity, Accountability, Fairness, Compliance, and Sustainability;
- report any suspicion or instance of breaches without fear of retaliation.

The Code of Ethics sets out standards in the following areas: (i) anti-corruption and anti-bribery, (ii) conflicts of interest, (iii) fair competition, (iv) transparency and financial integrity, (v) human rights and labour practices, and (vi) privacy and data protection.

The full text of the Code of Ethics is made available to business partners on request and is available to employees on the internal intranet platform and on the Company's website.

The Code of Ethics is a fundamental aspect of the corporate culture. The implementation, monitoring and development of business ethics principles are key elements of the Spyrosoft Group's corporate strategy. The Management Board plays an overarching role in defining the Company's objectives and strategic direction, is responsible for approving policies and codes, and supports their implementation at Capital Group level. At Capital Group level, the organisation has a Compliance Officer role, responsible for developing and monitoring policies and codes in consultation with representatives of all companies within the Group.

Members of the administrative, management and supervisory bodies possess appropriate expertise, enabling them to make decisions in a manner consistent with the principles of responsible business conduct. Information on their experience relating to sectors, products and geographic location has been made available on the Company's website under the *Investor Relations* tab, in the sections devoted respectively to information on the Company's Management Board and Supervisory Board – spyro-soft.com/pl/relacje-inwestorskie#spyrosoft.

Information on the codes and policies applicable within the organisation is provided to new employees during onboarding training. It is ultimately planned to develop a programme of recurring training on corporate governance-related policies and codes in future reporting periods.

3.4.2. WHISTLEBLOWING SYSTEM AND WHISTLEBLOWER PROTECTION

In the double materiality assessment, the whistleblower protection aspect was assessed as a material positive impact (high materiality) and a risk of medium materiality.

The whistleblowing arrangements applied at Spyrosoft Group level represent a positive effect on stakeholders. In 2024, a policy dedicated to whistleblowers, i.e. the Whistleblowing Policy, was adopted, and a whistleblowing system was established. This system can be used by both internal stakeholders and persons outside the organisation, i.e. in particular value chain workers.

The negative effect on the organisation's finances (risk) identified in the double materiality assessment covers the possibility of sanctions being imposed for non-compliance. However, this risk is assessed as low, given the actions taken to ensure the operation of an effective and secure whistleblowing system.

A common whistleblowing system operates across all companies within the Spyrosoft Capital Group, introduced in 2024 under the Whistleblowing Policy. The principles of this policy, its implementation and the way in which reports are handled are described in detail in section 3.1.8, *Processes for mitigating negative impacts and channels for raising concerns by own workforce*.

3.4.3. COMPLIANCE

In order to ensure compliance with applicable regulations, changes in the law and new regulations relating to the Group's areas and locations of operation are continuously monitored within the Spyrosoft Group. The processes carried out at the individual companies within the Spyrosoft Group are adapted in advance to legislative requirements.

The key objective of the actions taken in this area is to protect the organisation from the consequences of regulatory breaches in the form of sanctions – in particular financial sanctions. In addition, this results in shaping the organisation's image as a reliable and trustworthy business partner, which in turn translates into the ability to establish relationships with new clients and counterparties.

3.4.4. ANTI-CORRUPTION

3.4.4.1. ACTIONS, POLICIES AND INITIATIVES

G1-3 – Prevention and detection of corruption and bribery

In the double materiality assessment, the anti-corruption aspect was assessed as a material positive impact (high materiality) and a risk and opportunity of medium materiality.

The positive impact on the environment is related to the corporate solutions implemented and the transparency of operations in the area of anti-corruption.

The effect on the organisation's finances identified in the risk category (negative impact), in turn, is related to the potentially significant consequences of corruption incidents for the organisation. Nevertheless, the risk of their occurrence is assessed as very low, given the actions taken to mitigate this category of risk, which are related to the positive impacts. The positive effect on the organisation's finances (opportunity), in turn, relates to the ongoing

benefits associated with building the image of a responsible organisation and a trustworthy and reliable business partner, which is particularly important given the international structure of the Spyrosoft Group's client base.

In 2025, a common Anti-Corruption and Bribery Policy was implemented at Spyrosoft Group level.

This policy is consistent with:

- the 10th principle of the UN Global Compact (UNGC) on anti-corruption;
- the United Nations Convention against Corruption (UNCAC);
- the OECD Anti-Bribery Convention;
- the UK Bribery Act 2010;
- the US Foreign Corrupt Practices Act (FCPA).

The full text of the policy is made available on the Company's website.

During the past reporting period, the Group did not carry out any training dedicated to anti-corruption. In future reporting periods, it is planned to develop and implement a training programme covering, among other topics, anti-corruption and anti-bribery.

The preliminary concept for the training programme provides for:

- strengthening training on applicable or new policies as part of the onboarding process,
- regularly reviewing the functions particularly exposed to corruption incidents owing to the scope of the tasks and duties performed,
- establishing recurring refresher training for selected roles, aimed at raising awareness of the risks in this area.

The following functions have currently been identified as being the most exposed to the risk of corruption and bribery within the Spyrosoft Group:

functions handling client service, client relations and sales,

business development functions,

functions responsible for managing bids/proposals,

functions responsible for supply chain management,

functions responsible for strategic management, comprising senior management in the areas of marketing, sales, recruitment, operations and technology.

The main risks may include bribes in negotiation processes, favouring particular suppliers, financial manipulation, abuse of position, or nepotism in recruitment processes.

All reports are handled in accordance with the provisions of the Whistleblowing Policy. The team handling the reports is independent of management structures, as it does not include any members of the Management Board. The organisation does not have procedures for the swift, independent and objective investigation of business conduct incidents, including corruption and bribery incidents, other than those set out in the Whistleblowing Policy. An investigation into a report begins promptly and typically takes up to 3 months. In exceptional cases, this period may be extended to 6 months. In accordance with the Whistleblowing Policy, the results of the investigation are provided to the relevant bodies within 7 days of its completion, in the form of a report.

3.4.4.2. INFORMATION ON INCIDENTS RELATED TO BREACHES OF REGULATIONS ON COMBATING CORRUPTION OR BRIBERY

G1-4 – Confirmed incidents of corruption or bribery

In 2025, the Group did not experience any of the following:

- convictions for violations of anti-corruption and anti-bribery laws;
- fines for violations of anti-corruption and anti-bribery laws;
- confirmed incidents of corruption or bribery;
- confirmed incidents where own workforce were dismissed or disciplined in connection with corruption or bribery incidents;
- confirmed incidents relating to contracts with business partners that were terminated or not renewed due to corruption- or bribery-related breaches;
- public legal cases regarding corruption or bribery brought against the Group's companies or its own workforce.

3.4.5. MANAGEMENT OF SUPPLIER RELATIONS

G1-2 – Management of relationships with suppliers

In the double materiality assessment process, the management of supplier relations aspect was assessed as a material positive impact (high materiality).

The positive effect is identified through cooperation with suppliers on market terms, the absence of dependence of suppliers on the Spyrosoft Group, and the absence of any abuse of the position of the ordering party. This effect is primarily related to a positive impact on suppliers' economic situation.

In 2025, the Group's main suppliers were IT specialists, subcontractors providing IT services, property managers offering office space for rent, and companies supplying computer equipment.

For computer hardware suppliers, the Group mainly uses the offering of large, well-established market players, with which relations are indirect in nature and are typically limited to the purchase of ready-made solutions. Much closer relationships exist with

software development service providers, with which cooperation can be long-term and is based on ongoing communication and the joint tailoring of solutions to the Group's needs.

In 2025, a Supplier Code of Conduct was adopted at Spyrosoft Group level, setting out the general requirements for suppliers in the context of business cooperation.

The Supplier Code of Conduct applies to all direct and indirect suppliers providing software engineering and advisory services to Spyrosoft, including their subcontractors. By entering into cooperation with Spyrosoft, suppliers undertake to comply with all applicable laws and with the principles and standards set out in the Supplier Code of Conduct. The Code contains guidelines for suppliers relating to the areas of human rights and working conditions, as well as business ethics and a responsible value chain.

The Supplier Code of Conduct forms an integral part of the contractual documentation for suppliers, necessary to establish a business relationship with Spyrosoft. Suppliers are required to communicate the content of the Code to their employees, in order to ensure compliance with its provisions.

The Management Board of the Parent Undertaking plays an overarching role in defining the Company's objectives and strategic direction, including with respect to ensuring proper relations with suppliers and subcontractors. The Management Board is responsible for approving policies and codes and supports their implementation at Capital Group level.

In 2025, social and environmental criteria were not taken into account in the supplier selection process at Spyrosoft Group level.

3.4.6. PAYMENTS TO SUPPLIERS

G1-6 – Payment practices

There are no documents within the Spyrosoft Group setting out payment policies towards suppliers, including policies aimed at preventing late payments.

Payment terms and settlement rules are set out in framework agreements with suppliers. These terms are standard for the given supplier groups, with the exception of the payment period, which ranges from 5 to 60 days, depending on the arrangements and the type of entity. Invoice payment deadlines are monitored to ensure they are settled on time. The supplier settlement process is standardised in terms of the receipt, processing and payment of invoices, maintaining appropriate time buffers between invoice receipt, processing, and the final payment deadline. In addition, procedures are applied to verify invoices for compliance and accuracy before they are processed by the Finance Department, aimed at eliminating delays arising from formal deficiencies. A tool is also in place to monitor the flow of selected documents, in order to prevent delays in receiving and processing invoices.

For hardware, these are purchases of standard market products available through regular retail. Payment terms are set by the supplier on the invoice and range from 14 to 28 days. In some cases, prepayments based on a pro forma invoice or immediate payments (online purchases) are used.

As at the end of 2025 and as at the date of preparation of this report, there are no outstanding legal proceedings relating to late payments.

A summary of the rules relating to payments to suppliers operating within the Spyrosoft Group is set out below.

As a rule, all liabilities to suppliers are settled no later than one day before the payment deadline required under the standard terms.

The standard contractual payment terms for the companies within the Spyrosoft Group are as follows:

- sole traders – 10 to 14 days from receipt of the invoice, regardless of country;
- third parties – 14 to 45 days from receipt of the invoice, depending on the arrangements, regardless of country;
- building leases – 1 to 60 days from receipt of the invoice, or automatic payment (standing order);
- equipment purchases – pro forma invoices or immediate payments, or 14–28 days from receipt of the invoice;
- internal payments (within the Capital Group) – 10 to 30 days from receipt of the invoice.

The percentage of payments made in accordance with these standard terms for the Polish companies in 2025 is presented below. Equivalent information for foreign companies will be presented in future sustainability statements.

Time band	2024		2025	
	Share of total payments	Cumulative share	Share of total payments	Cumulative share
payment on time	87.6%	87.6%	84.54%	84.54%
payment 1 day overdue	3.6%	91.2%	2.79%	87.32%
payment up to 10 days overdue	7.3%	98.5%	9.65%	96.97%
payment more than 10 days overdue	1.5%	100%	3.03%	100%

Set-offs of mutual liabilities and receivables are applied between related entities within the Group, most often between Spyrosoft Solutions S.A. and Spyrosoft Solutions GmbH, and in the case of settlements between Group companies and Spyrosoft LTD.

3.5. OTHER SUSTAINABILITY MATTERS

3.5.1. MANAGEMENT OF OTHER MATTERS

In the double materiality assessment, one entity-specific matter was identified for the Spyrosoft Group, namely corporate social responsibility.

The detailed criteria of the assessment process for the individual aspects referred to below, and the assumptions accompanying them, are described in point 1.13, *Double materiality assessment*.

The corporate social responsibility aspect was assessed by an expert team established within the Spyrosoft Group for the purpose of preparing the sustainability reporting.

The initiatives and actions taken in managing this aspect are described in the following point. No dedicated policies, metrics or targets have been established for this aspect.

It is, however, a general principle to seek to ensure compliance with applicable regulations and to avoid or reduce the organisation's negative impact on its environment through the lens of the individual aspects.

3.5.2. CORPORATE SOCIAL RESPONSIBILITY

In the double materiality assessment, the corporate social responsibility aspect was assessed as a material positive impact (medium materiality).

Across the entire Spyrosoft Group, corporate social responsibility activities take various forms and are carried out in response to current local needs, employee engagement, and priorities identified within individual teams and locations. In addition to the initiatives already described in this report, the Group also undertakes actions such as supporting local social initiatives, charity fundraisers, volunteering activities, charity runs and other sporting initiatives with a social purpose, cooperation with schools and universities, and expert involvement in projects addressing specific local needs at a given time. These activities may change over time, depending on which initiatives employees wish to support and what is most relevant in a given place and at a given time.

The effect on the environment is achieved through cooperation with schools, universities and other educational institutions in supporting local communities. Charitable initiatives and activities are organised at various operating locations.

The organisation is actively involved in various charitable activities, focusing on supporting those in need and developing local communities.

Information on example initiatives in this area is set out below.

Cooperation with schools and universities

- The Company has for many years cooperated with, among others, Bialystok University of Technology, actively supporting the university with subject-matter expertise relating to modern technologies. As part of this cooperation, the Company's experts take part in preparing and reviewing questions for the "Bialystok IT Test", ensuring its high substantive quality. The Company also takes on university students for internships and placements, enabling them to gain valuable professional experience. The cooperation also includes involvement in developing and enhancing the study programme, so that the education provided is better tailored to the needs of the labour market. In addition, the Company provides financial support to the university through participation in events held on its premises.
- The organisation also cooperates actively and on a long-term basis with secondary schools (e.g. in cooperation with the SCI IT Technical School), supporting the development of young talent and building bridges between academia and professional practice, thereby introducing young people to the world of practical IT and modern technologies. As part of this cooperation, the organisation's employees give lectures and teach classes, sharing their knowledge and professional experience, take part in school open days as speakers, and act as judges in various themed competitions. An important element of the cooperation is also the organisation of work placements, which enable students to gain experience in a working environment and prepare better for entering the labour market. Through these activities, the organisation has a real effect on developing the competences of future specialists and supports local education.
- Cooperation with the West Pomeranian University of Technology is an example of the organisation's commitment to developing technical education and supporting young specialists in their careers. For years, the organisation has taken on ZUT students for placements, giving them the opportunity to gain real experience and work on technology projects. Among other things, the organisation has organised paid QT training for the Faculty of Computer Science, sharing specialist knowledge and enhancing participants' competences. Another initiative under this cooperation was offering software development work relating to the development of a simulator, aimed at the practical application of academic knowledge in a business setting. The ROBO team actively cooperates with university representatives, exchanging experience and jointly developing technological concepts. Representatives of the organisation are also available in an advisory capacity through participation in the

programme council, supporting the adaptation of courses and subjects to the dynamically changing realities of the labour market. The Company's experts also share their knowledge as speakers at lectures and debates. This is a comprehensive and active collaboration that bridges academia and business practice, bringing tangible benefits to both students and the organisation's teams.

Internship programmes are regularly organised in cooperation with local universities in foreign markets as well, mainly in technical areas, usually during the summer period. Under these programmes, students gain practical experience under the guidance of mentors who are experienced employees.

Supporting talent

As part of the activities supporting the development of talent and digital competences, recurring internship programmes are organised for individuals starting their careers. These initiatives enable participants to gain practical professional experience, support entry into the technology sector, and contribute to building the competences relevant to the development of the labour market and the digital economy.

Charitable initiatives

The organisation runs a recurring "Letters to Santa" campaign, in which employees fulfil the Christmas wishes of children in care homes, supporting those in need and promoting a culture of empathy. The Company also has a long-standing partnership with the "Słoneczna Przystań" care home, funding, among other things, winter breaks, trips and activities for the children. The Spyrosoft Group is also involved in blood donation initiatives, encouraging employees to support local healthcare systems and save lives. An important element of social engagement is the annual sports challenge, which promotes physical activity and enables funds to be raised for selected charitable causes. In addition, employees take part in charity runs such as the Movember Run and Ekiden, combining sporting activity with support for social initiatives.

Support for local communities also includes donations to recognised national charities as well as local organisations, such as hospices and environmental organisations. It supports social and charitable initiatives addressing the needs of local communities. These activities include support for organisations operating in areas such as healthcare, care for children and families, support for people in difficult life circumstances, medical research, environmental protection, and nature conservation. This engagement is carried out through financial support, participation in social initiatives, and cooperation with non-governmental organisations and local partners. The organisation also supports initiatives promoting diversity, equal opportunities and social inclusion. Through these activities, it seeks to have a positive social impact and to support the sustainable development of the communities in which it operates.

The scale of the charitable projects and contributions is not significant in financial terms.

Wroclaw, 28th July 2026

Konrad Weiske – President of the Management Board

Wojciech Bodnaruś – Member of the Management Board

Sebastian Łekawa – Member of the Management Board

Sławomir Podolski – Member of the Management Board