netguru

Statement on non-financial information

extract from the full Directors' report on the operations of Netguru S.A.in the period from 1 January to 31 December 2025 r.

Date: 30/03/2026

Contents

Statement on non-financial information 1
- Introduction 1
- General Information 2
- Environmental Metrics 3
- Social Metrics 4
- Governance Metrics 5

Statement on non-financial information

Introduction

The following compilation presents a set of non-financial information for Netguru, which the Company has been monitoring and publishing since 2022 as part of voluntary reporting, included in the Management Board's activity report. The first sustainability statement covered data for 2022 and partially for 2021. The structure of previous statements was based on ESG reporting guidelines issued by the Warsaw Stock Exchange for listed companies.

This report is prepared based on the Voluntary Sustainability Reporting Standard for SMEs (VSME), published in December 2024 – using the basic module, on a single-entity basis.

The purpose of this compilation is to provide transparent information on sustainability and ESG to the Company's stakeholders, in accordance with VSME.

At Netguru, responsibility for broadly understood ESG, including non-financial reporting, internal practices and policies, consistency, and monitoring of market changes and requirements in this area, lies with the Head of Talent, who reports directly to the CEO.

General Information

B1 – Basis for Preparing the Report

B1: Module: Basic, single-entity

- Joint-stock company
- NACE code: J – 58.2 Software publishing
- Total assets (2025): PLN 60 630 334,59
- Revenue (sales) (2025): PLN 119 263 707,53
- Number of employees (as of 31 Dec 2025): 145
- Poland
- Poland

Sustainability-related commitments and certifications:

Since 2020, Netguru has held B Corporation certification. From 2022, the Company's statute formally includes a commitment to long-term, positive impact on the world and to considering stakeholder voices in decision-making. In 2024, the Company successfully renewed its B Corp certification, increasing its score from 81,9 to 89,4 points. The next recertification, based on updated B Corp standards, is scheduled for June 2027.

Since 2019, Netguru has been a member of the United Nations Global Compact, endorsing its 10 principles.

Since 2024, the Company has been a signatory of the Women's Empowerment Principles (WEPs).

Netguru S.A., with registered office in Poznań, ul. Małe Garbary 9, 61-756, entered in the Register of Entrepreneurs of the National Court Register maintained by the District Court for Poznań-Nowe Miasto and Wilda, 8th Commercial Division, under KRS No 0000745671, Tax ID No (NIP): 7781454968, Statistical ID No (REGON): 30082628000000, with share capital of PLN 108,310.23 (paid in full).

B2 – Practices, Policies, and Future Initiatives for a More Sustainable Economy

The Company's formal commitment to long-term positive social and environmental impact, and to incorporating stakeholder perspectives in decision-making, is embedded in the Company's statute. This commitment is part of the B Corporation certification requirements and ensures that business decisions consider not only financial aspects but also the impact on employees, clients, communities, and the natural environment.

Netguru has established an Ethics Committee for Projects, a formal mechanism for identifying and assessing potential concerns related to digital projects. The Committee is an interdisciplinary group of employees that reviews reports related to ethical issues, environmental impact, human rights, and other sustainability-related matters. In cases where concerns arise regarding the impact of the organization's activities, matters may be formally submitted to the Committee, which evaluates them and prepares recommendations for the CEO. This process provides a structured and transparent mechanism for raising and addressing issues that may have significant social or environmental impact.

The Company actively develops a culture that supports equal opportunities, diversity, and inclusion, with particular emphasis on empowering women in the workplace. Actions in this area include training programs for employees, including mandatory courses on preventing workplace bullying, discrimination, and other forms of unequal treatment. The organization also offers voluntary educational initiatives that support the development of an inclusive culture and a conscious, equitable work environment.

Environmental Metrics

B3 – Energy and Greenhouse Gas Emissions

- Scope 1 GHG emissions: 9,64 t CO2 e;
- Scope 2 GHG emissions: 50,51 t CO2 e;
- GHG intensity: 0.00000213 t CO2 e / EUR.

B4 – Air, Water, and Soil Pollution

Not applicable

B5 – Biodiversity

Not applicable

B6 – Water

Total water consumption: 43 m3.

B7 – Resource Use, Circular Economy, and Waste Management

Netguru S.A., with registered office in Poznań, ul. Małe Garbary 9, 61-756, entered in the Register of Entrepreneurs of the National Court Register maintained by the District Court for Poznań-Nowe Miasto and Wilda, 8th Commercial Division, under KRS No 0000745671, Tax ID No (NIP): 7781454968, Statistical ID No (REGON): 30082628000000, with share capital of PLN 108,310.23 (paid in full).

As a tenant, detailed data on waste generation are unavailable; waste is neither weighed nor recorded at the tenant level. Netguru occupies 17,72% of the second floor and 6,85% of the first floor, which is used to estimate its potential share in waste generation.

Waste management in the building is carried out by the ;andlord, who submits a declaration regarding the fee for municipal waste management to the relevant city office. Waste is segregated in accordance with applicable legal regulations and collected by a specialized external operator according to the municipal collection schedule and the declared number and capacity of containers. The Company supports activities related to selective waste collection and the efficient use of resources in the course of its daily office operations.

Computer equipment, consumables, and office infrastructure elements, including cables and electrical devices that have reached the end of their useful life, are sent for disposal in accordance with applicable legal regulations and handed over to certified entities responsible for managing electronic waste and other types of waste requiring special handling.

Social Metrics

B8 – Workforce Overview

Employees on employment contracts in Poland: 145, including:

- Permanent contracts: 141; temporary contracts: 4;
- Women: 97; men: 48.

A characteristic of the sector in which the Company operates is the frequent engagement of individuals running sole proprietorships, including freelancers, to carry out selected projects. This complements the employment of permanent staff and allows the Company to flexibly adjust resources to business needs. The number of individuals collaborating on the basis of sole proprietorships at the end of 2025 was 163.

Employee turnover (on employment contracts): 26.2%

B9 – Occupational Health and Safety

Work-related accidents: 0;

Fatalities: 0.

B10 – Compensation, Collective Bargaining, and Training

All Company employees receive remuneration equal to or higher than the applicable statutory minimum wage in Poland, calculated on a full-time equivalent basis, in accordance with national labor law. This principle is further ensured in the Company's remuneration regulations.

In previous periods, the Company voluntarily reported the gender pay gap to increase transparency and support pay equity. In the current reporting period, due to changes in the scale of operations and a significant reorganization of the employment structure, the Company did not conduct a full pay gap analysis according to the previous methodology. At the same time, in light of new regulations on pay transparency, the Company is working on adjusting its approach to monitoring pay equity to

Netguru S.A., with registered office in Poznań, ul. Małe Garbary 9, 61-756, entered in the Register of Entrepreneurs of the National Court Register maintained by the District Court for Poznań-Nowe Miasto and Wilda, 8th Commercial Division, under KRS No 0000745671, Tax ID No (NIP): 7781454968, Statistical ID No (REGON): 30082628000000, with share capital of PLN 108,310.23 (paid in full).

align with future regulatory requirements and market standards. The Company plans to resume reporting on the pay gap after implementing the updated methodology, starting with data for 2026.

All new employees complete a mandatory onboarding training program (4 hours in the first month) and a 1.5-hour mandatory anti-harassment and anti-discrimination course.

The Company also offers voluntary, asynchronous training courses that employees can complete at their convenience. These include five one-hour courses covering topics such as organizational culture, internal and client communication, giving feedback, sustainability, HR and payroll processes, and delivery practices for operational teams. The program aims to deepen employees' understanding of the organization's practical functioning, support skills development, and foster a conscious and inclusive workplace culture.

Governance Metrics

B11 – Convictions or Fines for Anti-Corruption or Anti-Bribery Violations

Not applicable

President of the Management Board
Jakub Filipowski

Member of the Management Board, CFO
Małgorzata Madalińska-Piętka

Poznań, 30 March 2026

Netguru S.A., with registered office in Poznań, ul. Małe Garbary 9, 61-756, entered in the Register of Entrepreneurs of the National Court Register maintained by the District Court for Poznań-Nowe Miasto and Wilda, 8th Commercial Division, under KRS No 0000745671, Tax ID No (NIP): 7781454968, Statistical ID No (REGON): 30082628000000, with share capital of PLN 108,310.23 (paid in full).