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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 2024 r.

Date: 07/05/2025

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General information

The following summary is a collection of non-financial information from Netguru, which the company has been monitoring and publishing since 2022 as part of voluntary reporting, included in the management report. The structure of this statement reflects that of previous years and enables the comparison of activities and indicators in the areas of society, corporate governance, and the environment. However, it is not a report based on ESRS standards. At the same time, the company is preparing to report in accordance with the CSRD Directive and ESRS standards for 2025. In the second half of 2025, the company plans to finalize its first double materiality analysis.

Since 2020, Netguru has held a B Corporation certification, and since 2022, the company has formally included in its articles of association a commitment to have a long-term and positive impact on the world, as well as to consider the voice of stakeholders in the decision-making process. In 2024, the company successfully passed its B Corporation recertification, increasing its original score from 81.9 points to 89.4 points. The goal of the following summary is to provide transparent ESG information for the company's stakeholders.

At Netguru, the responsibility for overseeing and implementing sustainability-related activities, monitoring changes and market requirements in this area, is assigned to the Sustainability & ESG Lead, who reports to the Head of Talent Acquisition, who also serves as the Head of People. At the same time, certain sustainability-related tasks (e.g., equal opportunities, measuring carbon footprint) are assigned to individuals in various, most appropriate teams within the company. Netguru actively shares its experience in sustainability during conferences, webinars, and on the company blog.

Information on social issues and corporate governance

Organizational structure, team diversity and employee turnover

Data as of the end of 2024:

- Netguru Team: 363 people (employees and contractor), including:
 - 41% women;
 - 86% people aged between 20 and 40, 14% people over 40
 - 18 foreigners
 - 266 people in technology roles, including 32% women
- Leadership positions: 27 people, 70% women
- Managerial positions: 19 people, 42% women
- Top management (Core Team): 6 people, including 1 woman (two women on maternity leave replaced by men, one change mid-year)
- Netguru Board: 2 people (one woman and one man)
- Supervisory Board: 3 people (2 men and 1 woman)

Gender Pay Gap

Since 2022, the company has been monitoring the raw gender pay gap, which examines the structural differences in the wages of women and men. For 2024, this gap stands at 36%. This figure arises from the overrepresentation of men in

technical teams—better paid—while women constitute the majority in administrative and supporting roles, which are generally lower paid in the market.

Additionally, the company monitors the adjusted pay gap, calculated as the difference between the median total earnings of women and men, expressed as a percentage of men's total earnings. This calculation is based on data from organizational units that are gender-diverse, excluding data from units that are homogeneous in terms of gender to avoid influencing the pay gap calculations. In 2024, this gap stood at 23%. In gender-diverse Delivery teams (excluding support teams), the adjusted pay gap in 2024 was 16%.

In 2024, the company joined the Women's Empowerment Principles Companies | WEPs and committed to making changes towards gender equality and empowering women in the workplace, in the market, and in the community. The company established a Working Group that is preparing to implement the provisions of the pay transparency directive.

Employee Turnover as of the End of 2024: 18.2% – the number of voluntary departures (the number of individuals who left the company, despite having an ongoing contract) during the period, relative to the average number of employees during that period.

Employee Opinion Survey and Engagement – eNPS: -29; Engagement Index: 42.

In its quarterly employee surveys, Netguru uses the eNPS (Employee Net Promoter Score) and the Engagement Index. The eNPS helps measure how the company is perceived by employees and whether employees act as its ambassadors in the labor market. The eNPS is measured on a scale from -100 to +100, with a question about the willingness to recommend the company to friends/family, answered on a scale from 0 to 10. In Q4 2024, Netguru's eNPS improved compared to the same period last year (-53), reaching -29. At the same time, the Engagement Index, which is more comprehensive and shows the level of loyalty, motivation, and willingness to stay with the company, remained the same as the previous year, standing at 42%.

Actions Supporting Diversity, Mental Health, and Employee Inclusion in 2024:

Netguru S.A. is building an organizational culture that fosters integration, supports participation in social life, and promotes support for diversity outside the company.

Most of the activities described in the 2023 report remain active, and additionally, in 2024:

- The company introduced an internal role of Wellbeing Officers, who are ambassadors for promoting well-being within the company.
- Educational activities were held in November 2024 to mark Mental Health Day.
- The company discontinued regular surveys such as the Happiness Index and Project Happiness Index.

Internal due diligence procedures and consulting teams in the Company

- **Whistleblowing Mechanism (Speak Up).** In 2024, the Speak Up Committee reviewed two reports.

- **Code of Ethics (Code of Conduct).** The company follows its established Code of Conduct, guiding ethical behavior across the organization.
- **Information Security Management System based on ISO 27001.**
- **General Compliance Policy.**
- **Netguru Consulting Group (NCG).** NCG represents employees and, since 2024, also serves as the Ethics Committee for projects. Over the course of the year, NCG held live-streamed company-wide meetings with senior management, which included Q&A sessions covering topics such as company situations and employee survey results. In addition, NCG served as a consultation point for those introducing changes within the company and managing projects. NCG consulted on: salary evaluation in 2024, changes in salary ranges, whistleblowing policy, new bonus scheme (for 2025), challenges around maintaining the Mindgram platform, and well-being policy. Members of NCG were also part of the committee responsible for selecting the NG Hero. In 2024, NCG evaluated four employee reports related to ethical concerns about four software projects. While Netguru did not abandon these projects due to potential negative impacts, they were ultimately not carried out for business reasons.

Pro publico bono activities

In 2024, the company did not initiate any new pro bono projects due to unfavorable business conditions and a lack of available team members (see Chapter 2 - Restructuring) who could be assigned to such projects. At the same time, the company completed a two-year pro bono collaboration on a mobile application for *Magazyn Pismo*. Additionally, the company supported two boot camps organized by the Tech To The Rescue Foundation for organizations working in the field of disaster management. The goal of these workshops was to equip the organizations with knowledge and skills in artificial intelligence to help improve the effectiveness and accuracy of their operations.

Engagement in pro bono and low bon activities	2024
Number of people involved in the above projects	12 people
Number of hours worked on the above projects	1360 hours

IT pro-bono

Netguru is a co-founder and co-funder of the Tech To The Rescue (TTTR) foundation, established in 2020 in response to the Covid pandemic and the growing need to support the NGO sector in digitalization. The TTTR foundation connects non-profit organizations with technology companies ready to support their digital development on a pro bono and low bono basis. In 2024, the TTTR foundation created 314 pro bono technology partnerships, delivering \$6.4 million in real value to non-profit organizations worldwide. TTTR is a primary source of pro bono and low bono projects for Netguru.

Cash and in-kind donations

The total value of cash and in-kind donations in 2024: 267,177 PLN

Largest cash donations in 2024:

- Endeavor Foundation: 50,000 USD (more details in chapter 2 - Significant Events)
- Tech To The Rescue Foundation: 15,000 EUR

Other beneficiaries of cash donations in 2024:

- Christian Association of Disabled People and Their Families and Friends "Ognisko"

- Polska Akcja Humanitarna
- “Zdążyć z Pomocą” Children’s Foundation
- Nienieodpowiedzialni Foundation

Beneficiaries of in-kind donations - computer equipment and interior furnishings in 2024:

- Dialog Foundation based in Białystok
- Miasto Poznań - Crisis Intervention Center
- Pogotowie Społeczne based in Poznań

Environmental impact and carbon footprint

Sources and CO2 emissions	2020	2021	2022	2023	2024
Total; CO2 emissions across all 3 scopes	391 tons	376 tons	362 tons	237 tons	99tons
Main sources of emissions					
Energy consumption in offices (scope 2)	238 tons	222 tons	152 tons	105 tons	30 tons
Energy consumption by laptops and monitors (scope 2)	36 tons	46 tons	73 tons	54 tons	32 tons
Business travels (scope 3)	36 tons	20 tons	113 tons	61 tons	26 tons
Data in cloud computing (scope 3)	31 tons	37 tons	5 tons	2,6 tons	1,39 tons

Since 2020, Netguru has been tracking its carbon footprint. The main sources of the company’s emissions are energy consumption in offices and at home (for remote workers) and business travel. Since 2020, the company’s carbon footprint has been decreasing each year. This is mainly due to the reduction of business travel or office space rental, depending on the year, as well as the adjustment of the carbon footprint related to the storage of digital data in the cloud—this has significantly decreased since calculations have been based on actual data provided by suppliers.

Most cloud data is stored on servers in cloud platforms such as GCP, AWS, and Azure, which ensure low emissions (or carbon neutrality). At the same time, for most AI projects, the company does not train its own large language models, which are the most energy-intensive activity. Instead, it uses pre-trained solutions from the Azure platform. The current carbon footprint of AI activities is relatively small and is included in the above summary. Employees and the company primarily use the three mentioned platforms, while other data is stored and processed in client and external project infrastructures.

Apart from the mentioned actions (reducing office space, reducing travel, selecting low-emission data storage servers), the company has no further opportunities for reducing emissions. The unavoidable CO2 emissions are offset using high-quality carbon credits through the agroforestry program in Belize, implemented by the Polish startup TerGo.

Poznań, 28 March 2025