



Report of the Management Board of Selvita S.A.
on the activities of Selvita Capital Group
Part 2. Selvita Group's Sustainability Report for 2025

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Key events 2025

>1,700 projects 944/1,000 in the CyberVadis assessment

>23,000 training hours 25 training hours per employee

79% of employees on permanent contracts

0 serious or fatal accidents

✓



Commitment to the Science Based Targets initiative (SBTi)

✓

Implementation of the Sustainable Procurement Policy

✓

Bronze medal in the EcoVadis assessment


Key targets for 2026

Update of the Group's Strategy 2026+



1 Further strengthening integrated drug discovery services

- continued focus on an integrated, comprehensive CRO (end-to-end) offer
- developing competencies in key therapeutic areas, including oncology and immunology
- AI-powered development of drug discovery
- maintaining the highest scientific, quality and regulatory standards in all projects

2 Further development of unique scientific and technological competences

- further development of highly specialized scientific teams
- investments in advanced research platforms and methodologies thanks to the obtained grant funding
- strengthening interdisciplinary cooperation in the field of drug discovery and development
- continuing talent development and know-how retention

3 Strong presence in key global markets

- strengthening Selvita's position in major markets, including the United States and the United Kingdom
- deepening long-term relationships with global customers in the pharmaceutical and biotechnology sectors
- selective expansion based on customer needs and in line with Selvita's scientific and operational competence

4 Further integration of sustainability into the Group's strategy

- development of the sustainable framework as an integral part of the 2026+ Strategy
- preparing to set climate targets in line with the Science Based Targets (SBTi) initiative
- developing ESG data quality

Dear Shareholders and Friends of the Selvita Group

The year 2025 was an important stage for the Selvita Group in further maturing our approach to sustainability. Despite the challenging market environment, we have consistently strengthened ESG fundamentals, treating them as an integral part of our long-term strategy.

In 2025, we prepared a Sustainability Report in accordance with the requirements of the CSRD Directive and ESRS standards. This was another step towards full transparency and consistency of non-financial reporting, including an update of the double materiality analysis, a comprehensive understanding of greenhouse gas emissions in Scopes 1, 2 and 3, as well as an in-depth approach to the description of ESG activities.

In the environmental area, we continued to develop a systemic approach to monitoring and reporting the impact of our operations on climate, energy consumption and natural resources. Conducting full carbon footprint calculations across the Group's entire scope of operations and starting preparations for setting climate targets in line with the Science Based Targets initiative (SBTi) methodology are an important milestone in the development of our approach to environmental impact management.

The year 2025 also brought measurable progress in the social area. We have consistently invested in the development of scientific and specialist competences, occupational health and safety, as well as in building an organizational culture based on equality, dialogue and respect for diversity. As a multi-jurisdictional organization, we attach particular importance to consistent employment standards, talent development and the protection of employees' rights.

As a science-driven organization, our most important contribution to sustainability remains constant: supporting the discovery and development of innovative therapies in areas of relevant, unmet medical needs. In 2025, we carried out research projects in the areas of, among others, oncology, immunology, metabolic and inflammatory diseases, while maintaining the highest standards of quality, accountability and regulatory compliance. We believe that responsible science is one of the most sustainable and viable ways to create value for society.

Looking to the future, we remain committed to further improving our approach to ESG. We will continue to integrate sustainability into strategic planning, risk management and business continuity systems, responding to growing stakeholder expectations and changing regulatory and market conditions.

I would like to thank the employees of the Selvita Group for their commitment and responsibility, and our customers and partners for their trust. We are convinced that long-term success in the CRO industry will be shared by organizations that are able to consistently combine scientific excellence with responsible, transparent and ethical business conduct.



Yours sincerely,
Dawid Radziszewski
General Counsel
Member of the Management
Board responsible for sustainable
development in the Selvita Group

1



General information

- 1.1. General basis for preparing the sustainability report . 07
- 1.2. Management structure in the Selvita Group . 09
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[ESRS 2]

General disclosure of information

1.1. General basis for preparing the sustainability report

TABLE 1.
Subsidiaries

Subsidiaries	Headquarters	Type of business	Shares as of December 31, 2025
Selvita Services sp. z o.o.	Krakow (Poland)	service	100%
Selvita d.o.o.	Zagreb (Croatia)	service	100%
Selvita Ltd.	Cambridge (United Kingdom)	service	100%
Selvita Inc.	Cambridge (United States)	service	100%
PozLab sp. z o.o.	Złotniki (Poland)	service	100%

[BP-1]

The Sustainability Report for 2025 (hereinafter: the "Report" or the "Sustainability Report") has been prepared for the Selvita S.A. Capital Group in accordance with:



Art. 49b and Article 55(2b) - (2c) of the Accounting Act of September 29, 1994 (consolidate text Journal of Laws of 2023, item 120);



Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088;



ESRS standards, introduced by Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023.

The Report was prepared on a consolidated basis. This means that all information, data, indicators and statements refer to the Selvita Group, unless otherwise indicated. The scope of consolidation is identical to the scope of the consolidated financial statements for the last financial year.

The Report is prepared on an annual basis and includes data on the sustainability of the Selvita Group for the period from January 1, 2025 to December 31, 2025.

As of December 31, 2025, the Selvita Group comprised six companies: the parent company Selvita S.A. and five subsidiaries of Selvita S.A. Whenever the Report refers to Selvita, the Selvita Group or the Group, it should be under-

stood as the parent company Selvita S.A. together with its subsidiaries covered by the consolidation.

This Report applies to the value chain at the level of own operations and relevant upstream and downstream elements.

The Group did not avail itself of the option to omit information regarding intellectual property, know-how or innovation results, nor information on upcoming events or matters during negotiations.

[BP-2]

Scope and comparability of data

Selvita applied the transitional provision related to Chapter 5 "Value Chain", which is justified by the dispersed structure of suppliers and the lack of production processes in the Group's operations. The specificity of the business model and the service nature of the business, in which customers have considerable freedom of choice, as well as a diversified supplier base, make it impossible to develop value-chain metrics in detail.

The Group used all available, reasonable and documentable information, including analyses and proxy indicators. None of the quantitative or monetary measures used are characterized by a high level of measurement uncertainty. In the absence of data, estimation methods were applied. The methodology for estimating part of the Scope 3 GHG emissions data is described in Chapter 2.1.4. of the Report.

No deviations from the medium and long-term time horizons set out in ESRS 1, section 6.4 have been introduced. It was therefore assumed that:

- short time horizon: 1 year;
- medium time horizon: 1 - 5 years;
- long time horizon: over 5 years.

Consideration of provisions subject to phased implementation

With respect to provisions being implemented on a phased basis, the Group applies the exemptions provided for in Commission Delegated Regulation (EU) 2025/1416 of July 11, 2025, amending Delegated Regulation (EU) 2023/2772

as regards the postponement of the date of application of the disclosure requirements for certain undertakings.

Accordingly, the Group omits disclosures concerning the expected financial effects arising from impacts, risks and opportunities related to the disclosures set out in E1-9, E2-6, E3-5, E4-6 and E5-6.

Corrections

In this Report, the Group corrects the information presented in Selvita's sustainability reports for 2023 and 2024. The correction consists in adding disclosures that were missing from the reports for 2023 and 2024, and which were required under Article 8(6) and (7) of the Regulation (EU) 2021/2178 on the content and manner of presentation of taxonomic disclosures, to the extent indicated in Annex XII to this Regulation (as applicable in 2023 and 2024). As the scope and content of the disclosures for 2023, 2024 and 2025 are identical, in order to avoid duplication of data, the table resulting from Annex XII with the relevant information was presented once, in Chapter 2.6. of the Report, regarding EU Taxonomy.

Moreover, in 2025 the Group made changes to the preparation and presentation of information with respect to the year 2024. The scope of these changes and the reasons for them are described alongside the presentation of individual metrics in the topical standards.

Where justified, these changes also included corrections of errors identified after the publication of the 2024 data. These corrections were implemented in accordance with ESRS requirements, ensuring comparability of data and appropriate restatement of comparative information, where possible.

External verification

The Sustainability Report has been independently reviewed externally. This process was carried out by the auditor – BDO sp. z o.o. sp.k., in accordance with the National Standard for Sustainability Reporting Attestation Services 3002PL.

1.2. Management structure in the Selvita Group



Bogusław Sieczkowski

PRESIDENT OF THE
MANAGEMENT BOARD

Bogusław Sieczkowski is a co-founder and President of the Management Board of Selvita S.A. He manages the entire Selvita business and is responsible for its strategic development. His main task is to set the directions of the organization's development, as well as supervise the achievement of business and operational goals. Other members of the Management Board report directly to the President of the Management Board.

ESG role: Responsible for the overall oversight of the ESG area, including the integration of sustainability goals into the Group's operations. He makes sure that the ESG policy is consistent with Selvita's long-term development directions.

Experience: He has over 25 years of experience in managing organizations from the high-tech sector. Prior to founding Selvita, he worked for over a decade in technology companies, inter alia as Vice President of the Management Board of Comarch Internet Ventures S.A., where he created the first ASP services platform in Poland, and as a director at Comarch S.A., responsible for the implementation of projects for leading scientific centers and global financial institutions.

Education and achievements: He completed MBA studies at the Wharton School, Teesside University, and the Krakow School of Economics, as well as master's studies at the Jagiellonian University. He is certified in Project Management Professional (PMP). He was awarded the Knight's Cross of the Order of Polonia Restituta (Krzyż Kawalerski Orderu Odrodzenia Polski).



Miłosz Gruca, PhD

MEMBER OF THE MANAGEMENT
BOARD / GLOBAL HEAD OF DRUG
DEVELOPMENT & PROTEIN SCIENCES

Miłosz Gruca is responsible for global supervision of the drug development segment and services dedicated to biological medicines. He manages teams implementing projects in the area of research and development, ensuring the highest quality of services provided.

ESG role: Supports transparency of ESG communication with stakeholders and ensures the development of the service offering in accordance with the principles of sustainable development.

Experience: Associated with Selvita since 2007. Previously to his current role, he was the Chief Commercial Officer, responsible for business development and the range of services in the field of drug discovery and regulation. As Director of the Biology Department, he introduced comprehensive biological and analytical services to the Group's portfolio.

Education: A graduate of the Jagiellonian University (Master of Biotechnology, Doctor of Biochemistry). He also completed Executive MBA studies at the Stockholm University School of Business and at the Krakow Business School of the University of Economics.

[GOV-1]

Members of the Management Board

As of December 31, 2025, the Management Board of Selvita S.A. was composed of 6 members:



Adrijana Vinter, PhD

MEMBER OF THE MANAGEMENT BOARD / GLOBAL HEAD OF DRUG DISCOVERY

Adrijana Vinter leads the global drug discovery area, being responsible for the development of the Group's offering, management of interdisciplinary research teams and supervision of the implementation of research projects.

ESG role: Implements new technologies and processes in line with ESG goals, supporting innovation and sustainability in research activities.

Experience: Since 2017, she has been the Managing Director at Fidelta, a subsidiary of Selvita S.A., and in 2022 she became Global Head of Drug Discovery and was appointed to the Management Board of Selvita S.A. Previously, she worked at PLIVA as a scientist in the field of medicinal chemistry, and then headed the business development department at Fidelta.

Education: Doctor of Organic Chemistry (University of Zagreb), MBA (Cotrugli Business School). She is the author of numerous scientific publications.



Dawid Radziszewski

MEMBER OF THE MANAGEMENT BOARD / GENERAL COUNSEL

Dawid Radziszewski manages all of the Group's legal matters, including mergers and acquisitions, intellectual property rights protection and capital market issues.

ESG role: Responsible for coordinating ESG issues in the organization, in particular ensuring compliance with applicable regulations, reporting processes, as well as preparing analyses and recommendations in this area. It is also involved in implementing appropriate practices, procedures and policies and raising ESG awareness among employees.

Experience: At Selvita since 2015, Member of the Management Board since 2019. Previously, he worked at WKB Wierciński, Kwieciński, Baehr, specializing in M&A transactions and corporate law, as well as at the Allerhand Institute.

Education: Advocate, graduate of the Jagiellonian University and the University of Heidelberg (LL.M.); he also studied at the University of Zurich. Laureate of the "RISING STARS Lawyers – Leaders of Tomorrow 2018" competition. He completed postgraduate studies at the Jagiellonian University in the field of molecular biology.



Dariusz Kurdas

MEMBER OF THE MANAGEMENT BOARD / CHIEF FINANCIAL OFFICER

Dariusz Kurdas is responsible for the Group's financial management, including financial risk analysis, liquidity planning and implementation of the business continuity plan.

ESG role: Oversees ESG-related financial risk analysis and taxonomy in reporting.

Experience: Before joining Selvita, he gained experience in international companies, including KPMG and Nowy Styl Group. Since 2016, he had been associated with Liugong Dressta Machinery, where he served as Chief Financial Officer and Vice President of the Management Board, overseeing finance, accounting and controlling.

Education: He graduated in finance from the University of Economics in Kraków and the University of Tilburg. He is a chartered accountant and a licensed stockbroker.



Paul Overton, PhD

MEMBER OF THE MANAGEMENT BOARD / CHIEF COMMERCIAL OFFICER

Paul Overton is responsible for global sales development and management of sales teams, supporting the achievement of the Group's business objectives.

ESG role: Supports the development of new services and the optimization of sales processes in accordance with ESG principles.

Experience: Over 25 years of experience in managing CRO/CDMO companies, inter alia Sygnature Discovery, Eurofins, Evotec, Aptuit. He specializes in sales development and building strategic partnerships with biopharmaceutical companies.

Education: Graduate of the University of Bristol (Applied Biological Sciences) and the University of Surrey (PhD). Author of numerous articles and scientific papers in the field of biotechnology. He presented research results at international conferences.

As of December 31, 2025:

- The Management Board did not include a representative of employees and other persons performing work.
- 83% of the members of the Management Board of Selvita S.A. were men and 17% were women (5 men and 1 woman).
- 4 members of the Management Board were eligible for the age group in the range of 30-50 years (67%).
- 2 members of the Management Board were eligible for the age group over 50 years (33%).

As of December 31, 2024:

- The Management Board did not include a representative of employees and other persons performing work.
- 67% of the members of the Management Board of Selvita S.A. were men and 33% were women (4 men and 2 women).
- 5 members of the Management Board were eligible for the age group in the range of 30-50 years (83%).
- 1 member of the Management Board was eligible for the age group over 50 years (17%).

Members of the Supervisory Board

As of December 31, 2025, the Supervisory Board of Selvita S.A. was composed of 6 members:

Piotr Romanowski, PhD

CHAIRMAN OF THE SUPERVISORY BOARD

Experience: He has over 20 years of experience in strategic and investment consulting in the biotechnology, financial services and high-tech sectors. As a partner at McKinsey & Company and PwC, he specialized in strategy, restructuring and capital transactions. He was a member of the Management Board of Bank Millennium S.A. and a partner in Metropolitan Capital Solutions.

Education: Doctor of Molecular Biology (University of Cambridge) and Doctor of Medical Sciences in the field of cancer genetics (Medical University of Gdańsk).

Tadeusz Wesołowski, PhD

VICE-CHAIRMAN OF THE SUPERVISORY BOARD

Experience: Founder of PROSPER, which, after merging with Torfarm S.A., became part of the NEUCA S.A. Group – the leader of the pharmaceutical distribution market in Poland. He has many years of experience in creating and developing ventures in the pharmaceutical sector.

Education: Doctor of Technical Sciences, graduate of the Warsaw University of Technology.

Paweł Przewięźlikowski

MEMBER OF THE SUPERVISORY BOARD

Experience: Co-founder and CEO of Ryvu Therapeutics. Previously, he co-founded Selvita S.A. and served as the President of the Management Board of this company. He has extensive experience in strategic management and business development in the biotechnology industry. He also worked at Comarch, where he managed IT departments for the pharmaceutical and financial sectors. He was a co-founder and the first President of the Management Board of the Interia.pl portal.

Education and achievements: Graduate of AGH University of Science and Technology in Cracow (computer science); MBA studies (Teesside University, Cracow University of Economics). He was awarded the Knight's Cross of the Order of Polish Restituta (Krzyż Kawalerski Orderu Odrodzenia Polski). Winner of the EY Entrepreneur of the Year award in the New Technologies/Innovation category.

Rafał Chwast

INDEPENDENT MEMBER OF THE SUPERVISORY BOARD

Experience: He has many years of experience in financial management and capital raising. From 1997 to 2007, he was the Vice-President of the Management Board and Chief Financial Officer of Comarch, responsible for financial supervision of the group's companies and strategic acquisitions. He also served as the President of the Polish Association of Listed Companies and a member of the Capital Market Council. Currently, he is the Vice-President of the Management Board of the Nowy Styl Group.

Education: A graduate of the Cracow University of Economics (accounting) and the AGH University of Science and Technology in Cracow (computer science).

Wojciech Chabasiewicz

INDEPENDENT MEMBER OF THE SUPERVISORY BOARD

Experience: Attorney-at-law and partner at Chabasiewicz, Kowalska & Partners. He specializes in servicing the issue of shares and bonds, mergers and acquisitions, and restructurings. He advises on proceedings related to corporate conflicts. He is a judge of the Court of Arbitration at the National Depository for Securities S.A. (Krajowy Depozyt Papierów Wartościowych S.A.).

Education: A graduate of the Faculty of Law and Administration of the Jagiellonian University. Attorney-at-law.

Jacek Osowski

INDEPENDENT MEMBER OF THE SUPERVISORY BOARD

Experience: Investment advisor and statutory auditor with experience in investment strategies and equity transactions. He held managerial positions at IPOPEMA TFI S.A., PZU S.A. and PZU Asset Management S.A., as well as sat on the Management Board of Famur S.A.

Education: Graduate of the Warsaw School of Economics (finance and banking); MBA (University of Warsaw and University of Illinois). He has an investment advisor license, a CFA (Chartered Financial Analyst) certificate and a statutory auditor's license.

As of December 31, 2025:

- The percentage of independent members of the Supervisory Board was 50%.
- 100% of the Supervisory Board members were men.

As of December 31, 2024:

- The percentage of independent members of the Supervisory Board was 50%.
- 100% of the Supervisory Board members were men.

1.3. Sustainability management

[GOV-1] [GOV-2] [G1.GOV-1]

Selvita incorporates the principles of sustainable development into management processes, taking care of the control and implementation of the adopted goals. The statutory bodies of the Selvita Group companies and individual organizational units are involved in the creation of the ESG strategy. Currently, the General Counsel is responsible for this area and supervises all activities related to ESG.

Management Board

The Management Board manages the activities of Selvita S.A., represents the company externally and manages its assets.

Since sustainability concerns all areas of the Group's operations, the highest level responsible for ESG management is the President of the Management Board of Selvita S.A., who assigns tasks to the appropriate people.

The General Counsel, who reports to the President of the Management Board of Selvita S.A., is responsible for coordinating ESG issues in the organization, in particular for ensuring compliance with applicable regulations, reporting processes and preparing analyses and recommendations in this area. It is also involved in implementing appropriate practices, procedures and policies and raising ESG awareness among employees.

A special role in this regard is also played by the Chief Financial Officer, who deals with financial risks related to ESG, taxonomy and the implementation of the Business Continuity Plan.

ESG topics are discussed on an ongoing basis at Board meetings. In particularly important ESG issues, the Management Board adopts resolutions – in 2025, these were resolutions on the adoption of the Sustainable Procurement Policy, joining the SBTi initiative and approving the double materiality analysis. In addition, members of the Man-

agement Board participate in trainings and webinars. In January 2025, during the validation meeting, the Management Board approved the list of relevant topics indicated in the Chapter 1.7.3 of the Report. Part of the meeting was a workshop conducted by an external advisor. During this meeting, the principles of assessing the relevance of topics for reporting were discussed with the Management Board. The results of the work were also presented to confirm the relevance of the topics; particular attention was paid to the topics whose importance aroused the greatest discussions. In December 2025, the list of relevant topics was re-verified and the Management Board confirmed by way of a resolution that the analysis remains valid. In addition, in January 2026 the Management Board again took part in a training organized by an external consulting company. The training was aimed at deepening knowledge in the field of sustainable development, its relevance to business strategy and practice, as well as sustainable development strategy and the associated benefits. Key changes in the European Union's regulations on sustainability and ESG reporting were also discussed. The training contributed to increasing management awareness of the role of ESG in building credibility, competitive advantage and long-term value of the Group.

Supervisory Board

The Supervisory Board exercises constant supervision over the activities of Selvita S.A., in particular over the performance of duties by the Management Board and the compliance of activities with the provisions of law and the Articles of Association. Within its competences, the Supervisory

Board supports the implementation of Selvita's long-term interest and the principles of corporate governance.

General Meeting of Shareholders

The General Meeting of Shareholders is a body of Selvita S.A., within which shareholders exercise their corporate rights and make decisions on key matters related to the functioning and development of the company. Its responsibilities include, inter alia, approving the Management Board's report on the Group's activities, of which the sustainability report is an integral part. In this way, the General Meeting participates in the evaluation of the implementation of Selvita's strategy, including its approach to ESG issues. During the meetings, shareholders have the opportunity to express their expectations and opinions regarding sustainable development and the long-term directions of the Group's operations. This dialogue promotes transparency and the consideration of shareholders' perspective in the area of ESG.

Management Staff

The Legal Department and management are responsible for ensuring compliance with the regulations in force in Poland, and in Croatia, these tasks are carried out by the Compliance Officer in cooperation with the managers of individual units. Sustainable development covers all areas of the Selvita Group's operations, which is why its management and employees from various departments and organizational levels are actively involved in its implementation and monitoring. These people provide not only substantive but also organizational support in the implementation of ESG-related tasks, contributing to the effective imple-

mentation of adopted standards and initiatives. Cooperation with stakeholders is coordinated by dedicated organizational units, which are responsible for determining the frequency of contact and the form of engagement of individual groups of stakeholders. The responsibility for the proper implementation and compliance with the due diligence principles lies with the directors and managers of individual units, who supervise the activities of their teams and ensure that processes comply with the ESG principles adopted in the Group.

ESG Committee

The ESG Committee was established to coordinate sustainability activities in the Selvita Group. It is composed of people directly involved in the ESG area, representing various organizational units, which provides an interdisciplinary perspective in decision-making and the implementation of initiatives. The Committee currently comprises the General Counsel, who reports to the Chairman of the Management Board, Lawyer from the Legal Department, who reports to the General Counsel, and the Senior Health, Safety and Environment Protection Manager, who also reports to the General Counsel. The Committee meets periodically (on average every two weeks) to discuss current tasks, monitor the progress of ongoing projects and identify new areas for attention. The main tasks of the Committee include, inter alia, developing ESG recommendations, supervising the implementation of adopted standards and procedures, analysing risks and opportunities related to sustainable development, and monitoring changes in the law. The Committee's activities aim to ensure a consistent, effective

and responsible approach to ESG issues and to support the implementation of its sustainability strategy.

Employee representatives

Employee representatives act as liaisons between management and teams, providing employees' voice on matters related to the functioning of the Group. In Polish companies (Selvita S.A., Selvita Services sp. z o.o. and PozLab sp. z o.o.), employee representatives for general matters and for the OHS committee were elected. In Croatia (Selvita d.o.o.) there is a trade union. In the context of ESG, employee representatives provide feedback from teams on sustainability activities. They can also submit their own ideas and initiatives in this area. Their role is advisory and consultative, so that ESG activities are better tailored to the needs of employees. Employee representatives' feedback covers employment-related matters and health and safety issues, and are presented on an ongoing basis at meetings, for which minutes are taken. In addition, employee representatives are involved in the consultation process regarding changes to internal documents, such as the employment regulations or the list of hazardous work. Drafts of these documents are made available to them prior to formal approval, along with a request for comments and feedback. There is also ongoing communication via email, enabling the sharing of feedback and further clarification of the issues raised.

[GOV-3] [E1.GOV-3]

Remuneration of members of the Management Board and Supervisory Board

Currently, the remunerations of the members of the Management Board and the Supervisory Board are not linked to sustainable development. These remunerations are determined in accordance with the applicable regulations and the principles adopted by Selvita S.A. Their amount depends on the scope of responsibility, the function performed and the achievement of strategic targets. These issues are regulated by the Remuneration Policy for Members of the Management Board and Supervisory Board of Selvita S.A., which is generally available on the Internet.

The remuneration of the members of the Management Board of Selvita S.A. consists of two parts:

- fixed remuneration – a fixed, monthly salary for performing functions in the Management Board;
- variable remuneration – an additional part of the remuneration, depending on the results of Selvita S.A., the achievement of the set management targets or exceptional achievements of the Management Board, as well as on the situation in which the Management Board's actions have brought special benefits to Selvita S.A.

For 2025, management targets were not established due to significant market volatility in the first half of 2025.

Members of the Supervisory Board, on the other hand, receive a fixed monthly remuneration.

[GOV-4]

Due diligence statement

TABLE 2.
Due Diligence Elements

Basic elements of the due diligence process	Points in the Report
Incorporating due diligence into corporate governance, strategy, and business model	1.7.3., 4.1.2.
Collaborate with stakeholders affected by the entity at all key stages of the due diligence process	1.3, 3.1.
Identification and assessment of adverse impacts	1.7.3
Take action to mitigate identified adverse impacts	1.7.3
Monitoring the effectiveness of these efforts and providing relevant information in this regard	1.7.3, 4.1.2, 4.1.3., 4.4

[GOV-5]

With regard to the internal control system and risk management related to the preparation of sustainability reporting, the Selvita Group applies similar principles to those used in the preparation of financial statements.

Although the Group does not have a formally described procedure for preparing and approving the sustainability report, internal practices are in place to ensure the consistency of the process and its compliance with applicable regulations. The preparation of the sustainability report is carried out by people from various areas, inter alia, health and safety, procurement, legal, human resources, controlling and finance, under the supervision of a Member of the Management Board – General Counsel. In addition, the report is subject to external verification by an independent auditor.

The main risks in sustainability reporting include:

- lack of complete or consistent data;
- human errors in data collection and processing
- difficulties resulting from a complex organizational structure;
- incorrect estimates when calculating indicators, e.g. carbon footprint;
- limited access to or delays in the transmission of data from the value chain.

To mitigate these risks, inter alia access controls in IT systems, assigning a specific person or department responsible for a given area, maintaining checklists and using an external platform to calculate the carbon footprint are used.

1.4. Selvita Group's business model

[SBM-1]


Selvita is one of the largest Contract Research Organizations (CROs) in Europe. The business model of Selvita Group is founded on the delivery of specialized research and development services that support pharmaceutical and biotechnology companies in the discovery and advancement of novel therapies.

The Group conducts research projects across multiple stages of the drug development continuum, leveraging the scientific expertise of its teams, state-of-the-art laboratory infrastructure, and advanced research technologies. Selvita's operations are focused on generating value through the development of innovative medical solutions, conducting research in accordance with rigorous quality and ethical standards, and fostering long-term partnerships with scientific and business stakeholders.



Selvita in numbers


19
years in the industry


7
locations


~900
employees and cooperating persons


>360
customers


>1,700
completed projects


28
nationalities


275
people with a doctoral degree


~15,300 m²
of research space

Services of the Selvita Group

TABLE 3.
Services of the Selvita Group

Drug Discovery	Drug Development
<p>The drug discovery is the initial stage in the process of developing new therapies. It involves the identification and design of chemical or biological compounds with potential efficacy in the treatment of specific diseases. It is a complex, multi-stage process that requires close cooperation between specialists from different fields of science.</p>	<p>The drug development area focuses on analytical and microbiological testing, as well as pharmaceutical formulation development within the GxP quality system (Good Practices, including risk assessment, documentation management and implementation of corrective actions). Activities cover both small-molecule and biological substances with diverse therapeutic profiles and may include development and validation of analytical methods, formulation development, quality control, batch release testing, stability studies, bioanalytical analyses and manufacturing in compliance with Good Manufacturing Practice (GMP).</p>



Drug Discovery

At the Selvita Group, the drug discovery process involves the design and evaluation of new chemical and biological molecules that can be used therapeutically. The work is carried out from the stage of validation of biological targets to the selection of clinical candidates. They include both full research programs and selected phases tailored to the needs of customers in the pharmaceutical, biotechnology and agrochemical sectors.

A material development in 2025 was the acquisition and implementation of High-Throughput Experimentation (HTE) technology. This capability extends the research methodologies. HTE enables rapid, parallel experimentation, using sub-gram reagent quantities, reducing solvent volumes, consumables, and overall chemical waste. By compressing experimental cycles and allowing fast iteration on reaction conditions, HTE also lowers the cumulative energy footprint associated with repeated synthesis, optimization, and scale-up trials.

Artificial intelligence and computing tools

The AI&CDD (Artificial Intelligence & Computational Drug Discovery) division supports the drug discovery process by implementing computational solutions and using artificial intelligence models. The scope of work includes the preparation of predictive models, tools for designing relationships and the development of bioinformatics competencies. Throughout 2025, Selvita has leveraged the TADAM (Target Aware Drug Affinity Model) to screen massive chem-

ical libraries, while also working to improve the efficiency of computational workflows. Beyond simple execution, Selvita has implemented automation for complex retrosynthetic pathways and reaction outcome predictions, reducing the need for manual intervention and supporting a more efficient transition from in silico design to the lab bench.

Selvita's core research architecture has been further bolstered by the integration of:

- DiffDock & MaSIF: these advanced generative and structural analysis models are now central to Selvita's 3D protein-ligand docking and molecular surface evaluations;
- QSAR/QSPR Platform: an environment for predicting molecular properties with high precision;
- ChemAIRS Implementation: Selvita has integrated the ChemAIRS AI/ML software, designed to enhance retrosynthetic analysis through intelligent route optimization.

Integrated Drug Discovery (IDD)

IDD projects include three main stages: identification of hits, development of lead relationships and their optimization. The work is carried out by teams combining chemical, biological and computational competences. Artificial intelligence-based models are used in the processes, which allow for the prior assessment of the properties of the designed compounds. *In vitro* and *in vivo* models are being developed in parallel to adapt them to current directions of therapy development.

ADME and pharmacokinetics

In the area of DMPK (Drug Metabolism and Pharmacokinetics), high-throughput *in vitro* ADME screening and *in vivo* pharmacokinetic (PK) studies are conducted to characterize absorption, distribution, metabolism and excretion profile early in the drug discovery pipelines. These include the evaluation of physicochemical properties, permeability and drug metabolism using integrated *in silico* and *in vitro* tools to enable early deselection of poor candidates. Combined predictive modeling with high throughput ADME and metabolite identification studies, provide robust data packages to design targeted *in vivo* PK and PD (pharmacodynamic) studies. New protocols in *in vivo* PK studies enabled the use of cannulated animals enabling controlled intravenous infusions alongside serial sampling in the same subject, improving strengthening the study design. Miniaturized and automated high throughput assay formats, combined with advanced bioanalytical technologies, reduced compound, solvent and sample consumption, while reducing screening cycles.

In vitro oncology

The team working in the field of *in vitro* oncology is conducting research on new therapeutic approaches, including lipid nanocarriers, protein degraders and Antibody-Drug Conjugates (ADC). In 2025, pilot studies using cancer samples obtained from patients and high-throughput screening campaigns were also conducted. Throughout 2025, the team advanced several innovative research methodologies and compiled multiple case studies. Among these developments were techniques related to

3D cell cultures, including tumor invasiveness assays using high-content imaging, as well as investigations into signaling pathways in neuro-oncology cell models under physiologically relevant conditions.

Additional case studies addressed, among others, the classification of DNA damage phenotypes associated with compound MoA, the development of a 192-kinase NanoBRET screening panel (in 384-well format) and the analysis of ADC efficacy and MoA. The team also established a new approach to target identification using an imaging-based platform that supports the selection of candidate protein targets and the characterization of compound mechanisms. In 2025, Selvita S.A. acquired a license for the Chemical Protein Stability Assay (CPSA) from Medicines Discovery Catapult (UK). CPSA is a technology used to assess target engagement, applicable at all stages of the drug discovery process to support drug development, screening and optimization.

In vivo oncology

As part of *in vivo* research, models of various cancers, inter alia brain, breast, lung and liver, are developed. The team works on syngenic models, as well as on the further development of PDX (Patient-Derived Xenograft) models. Metastasis models are also created to analyse the course of the disease and evaluate new therapies. The research is carried out in cooperation with ADME, histological and pharmacological *in vitro* teams, which allows for the implementation of translational projects. One of the areas of work is profiling the tumor microenvironment and preparing cell sublines resistant to treatment.



Immunology and metabolic diseases

In the areas of immunology, metabolic diseases, fibrosis and inflammation, Selvita's activities increasingly focus on precision-medicine approaches. In 2025, predictive models of therapeutic response and biomarker-guided study designs were further developed, allowing better alignment of experimental models with patient subpopulations. This approach improves translational relevance and supports the development of more effective and safer therapies. Pharmacology and Translational Research inherently integrate ESG principles by ensuring ethical patient involvement, regulatory-compliant data governance and scien-

tifically efficient models that reduce environmental and societal burden while accelerating access to safer therapies. At Selvita, Pharmacology and Translational Research is done by ethically governed, patient-derived research, strict regulatory compliance and scientifically efficient models that reduce burden while improving clinical relevance and patient benefit. By integrating *in vitro*, *in vivo* and translational research approaches across oncology, immunology, metabolic, respiratory and inflammatory diseases, Selvita contributes to the development of therapies addressing high unmet medical needs. The applied research strategies aim to shorten development timelines, improve patient

relevance and reduce the societal burden of chronic and severe diseases.

Respiratory disease research

Advanced preclinical models and inhalation platforms are used in respiratory disease research. The inhalation tower has been validated and is used to assess therapeutic responses in models of chronic respiratory diseases. The validated inhalation platform enables controlled and reproducible delivery of inhaled therapeutics, improving the quality and translatability of preclinical respiratory studies. This infrastructure supports the development of safer inhaled therapies and reduces the need for repeated exploratory studies.

In vivo pharmacology

In vivo pharmacology activities are conducted using refined, disease-relevant models and are closely integrated with *in vitro* and translational data. In 2025, increased use of advanced imaging techniques (PET and μ CT) enabled longitudinal assessment of disease progression and therapeutic response, supporting a reduction in animal numbers and study duration while improving data quality.

Omics laboratory and biomarker research

The omics laboratory uses MSI (Mass Spec Imaging) technology to provide spatial imaging of the distribution of drugs, metabolites and proteins. The laboratory develops integrated approaches combining omics with *in vivo* pharmacology and DMPK (Drug Metabolism and Pharmacokinetics), and works are being carried out on the identification of new biomarkers. The integration of omics technolo-

gies with *in vitro* and *in vivo* pharmacology strengthens translational decision-making and supports patient-relevant research. By enabling spatial and molecular characterization of tissues and therapeutic responses, these approaches contribute to earlier identification of clinically relevant biomarkers and reduce the risk of late-stage development failure.

Antibody discovery

The Antibody Team supports customers in the discovery, engineering and characterization of antibodies for therapeutic, diagnostic and research reagent applications. The team specializes in antibody discovery, using phage display technology and continues to expand its internal platform of specialized phage libraries, enabling the selection of candidates with desired properties. Its capabilities cover antibody expression and production, as well as comprehensive biophysical and functional characterization, including cell-based assays to assess biological activity. Close collaboration across biophysics, analytics and cell biology has enabled the development of a developability platform addressing market needs, incorporating advanced methods for assessment of a key parameters relevant to antibody development. The team is also expanding discovery and optimization approaches to additional protein formats, including VHH antibodies, providing integrated support for clients at early stages of biologics development.



Drug Development

Selvita provides contract services in pharmaceutical development and finished product quality testing, covering all stages of the medicinal product lifecycle. Activities are conducted in modern analytical facilities and in compliance with GMP requirements, ensuring adherence to applicable quality and regulatory standards. The contract-based model, without proprietary products, enables transparent process management, while the organizational structure and team expertise allow flexible adaptation to customer and regulatory requirements.

Small-Molecule Drug Product Development

Selvita conducts contract projects in formulation development and optimization of medicinal products, applying principles of efficient resource utilization, reduction of material losses and compliance with international regulatory requirements. The design of composition and manufacturing processes, physicochemical characterization of formulations and identification of critical process parameters (CPPs) are carried out to enhance product stability and mitigate quality risks at later lifecycle stages. Specialization in non-sterile dosage forms – particularly solid oral forms, as well as semi-solid and liquid forms – allows focused expertise and process optimization with regard to end-user safety. An important element of customer support includes stability studies conducted in accordance with International Council for Harmonisation (ICH) guidelines, development and validation of analytical methods

and impurity characterization. These activities support patient safety, transparency of regulatory documentation and responsible product commercialization. Contract manufacturing of investigational medicinal products for clinical trials is performed at a scale enabling efficient use of limited quantities of active pharmaceutical ingredients, contributing to reduced waste generation and environmental impact. Through interdisciplinary expert teams, Selvita provides comprehensive CMC (Chemistry, Manufacturing and Controls) support, assisting customers in meeting regulatory authority requirements and strengthening process governance and documentation quality.

Biologics Research Platform

The analytical laboratory specializing in large molecules and biopharmaceuticals operates in a manner that supports the development of safe and effective biological therapies, addressing significant public health needs. The scope of services includes comprehensive structural and physicochemical characterization of biological drugs, enabling assessment of their quality, stability and regulatory compliance. Analyses of protein structure, post-translational modifications, glycosylation and physicochemical properties allow early identification of quality risks, translating into improved patient safety and responsible lifecycle management. The laboratory also performs stability, purity and integrity studies of biological products, identifying process-related impurities and degradation products. These activities support GMP compliance and quality transparency. In the area of biologics formulation development, Selvita conducts preformulation studies, container closure integrity testing (CCIT), and evaluation of drug deliv-



ery system functionality, contributing to improved safety of use and product durability. As part of the platform, the Biological Research Laboratory supports innovative therapy development through the development and validation of cellular models and biological methods. Activities are performed in accordance with ICH guidelines and GMP principles, strengthening quality governance and corporate responsibility toward regulators and patients. Stability and forced degradation studies enable assessment of biologics' resistance to external factors, which is critical for their safety and clinical efficacy.

Small-Molecule Research Platform

Analytical laboratories in Kraków and Złotniki conduct projects supporting the development of small-molecule medicinal products in accordance with responsible quality management principles. Activities include development, validation and transfer of analytical methods, as well as routine analysis of active substances, raw materials and finished products. Working in compliance with GMP, current ICH guidelines and the Quality by Design (QbD) approach enables systematic mitigation of quality risks and increased process reproducibility. Advanced analytical infrastructure and team expertise allow identification and assessment of

impurities, including genotoxic substances, nitrosamines, and pyrrolizidine alkaloids. Precise trace analysis supports patient safety and the Group's responsibility in protecting public health.

Quality Control Laboratories

Quality control laboratories operate in compliance with Good Manufacturing Practice (GMP) principles and play a key role in Selvita Group's quality management system. Their responsibility is to ensure that all materials and products meet defined quality and regulatory requirements before release to subsequent production stages or to the market. Quality control covers both small-molecule products and biological drugs, supporting patient safety and reliability of quality data. The scope includes testing of starting materials, intermediates, finished products and stability studies. All processes are based on detailed documentation and are subject to regular internal and external audits, strengthening corporate governance and operational transparency. The microbiology laboratory performs environmental monitoring of manufacturing areas, microbiological purity testing, sterility testing and endotoxin level determination. These activities are essential for ensuring the safety of pharmaceutical products, regulatory compliance and protection of patient health.

Agrochemical Laboratory

In response to the needs of the agricultural and agrochemical sector, Selvita leverages its analytical and research expertise to support the development of safe and regulatory-compliant agrochemical products. The Agrochemical Laboratory operates in accordance with Good

Laboratory Practice (GLP) principles. Its scope includes development and validation of analytical methods, stability studies, material certification and impurity identification, supporting safe product use in agriculture. Specialized analytical equipment, regularly qualified and subject to GLP audits, ensures reliability of test results and transparency of processes.

Description of significant markets and customer groups served

As a leading CRO (Contract Research Organisation), Selvita delivers integrated services supporting drug discovery and development. The Group's expertise covers target validation, *in vitro* and *in vivo* research, safety and efficacy assessment, as well as pharmacokinetics. In addition, Selvita provides comprehensive analytical support for pharmaceutical customers, including quality control release testing for investigational and commercial products, as well as formulation development for small molecule therapies.



1. Pharmaceutical Companies

Large and mid-sized pharmaceutical companies: Selvita collaborates with established pharmaceutical organizations to streamline and accelerate preclinical development. The Group offers comprehensive, end-to-end solutions – from target validation through clinical candidate selection – helping to shorten development timelines and mitigate R&D risks. Services include DMPK (Drug Metabolism and Pharmacokinetics) studies, supporting drug metabolism and pharmacokinetics evaluation, finished product quality testing, as well as the development and validation of analytical and biological methods throughout the entire drug lifecycle. Selvita also provides formulation development and optimization for small molecule drug products, as well as contract manufacturing of investigational medicinal products to enable the execution of clinical trials.

Emerging biopharmaceutical companies: Early-stage and virtual pharmaceutical companies leverage Selvita's infrastructure and scientific expertise to advance innovative therapeutic programs without maintaining internal preclinical facilities. The Group delivers comprehensive analytical and bioanalytical method development and validation, alongside quality testing of active substances and finished biological products, supporting growth and regulatory readiness in the biopharmaceutical sector.



2. Biotechnology Companies

Biotech start-ups: Dynamic biotechnology ventures rely on Selvita's customized research services and therapeutic area expertise, including oncology, infectious diseases, inflammation, metabolic disorders such as obesity and diabetes, and fibrosis. These services support target validation and progression of clinical candidates. Selvita conducts detailed characterization and structural analysis of large molecules, offers extensive physicochemical testing, and performs assessments of purity, integrity and impurity profiling.

Specialized biotechnology companies: The Group supports companies focused on small molecules and advanced therapeutic modalities, including PROTACs, molecular glues, targeted protein degraders, antibody–drug conjugates (ADCs) and RNA-based therapies. Tailored preclinical models and advanced scientific capabilities are provided to address complex development challenges. Selvita develops cellular models for biological activity assessment, supports CMC processes, advances preformulation and formulation development of biologics, and evaluates the functionality of drug delivery systems.



3. Agrochemical and cosmetic industry

Agrochemical manufacturers: Selvita provides chemical and analytical services that facilitate the development of crop protection products. Capabilities include impurity and metabolite identification and synthesis, as well as development of novel synthetic pathways. Method validation, certification, and single- and five-batch analyses are performed in accordance with GLP (Good Laboratory Practice) standards.

Cosmetic Industry: For cosmetic ingredient developers, Selvita delivers custom synthesis and analytical chemistry services. Laboratory-scale synthesis and comprehensive chemical analyses ensure high product quality and support innovation initiatives.



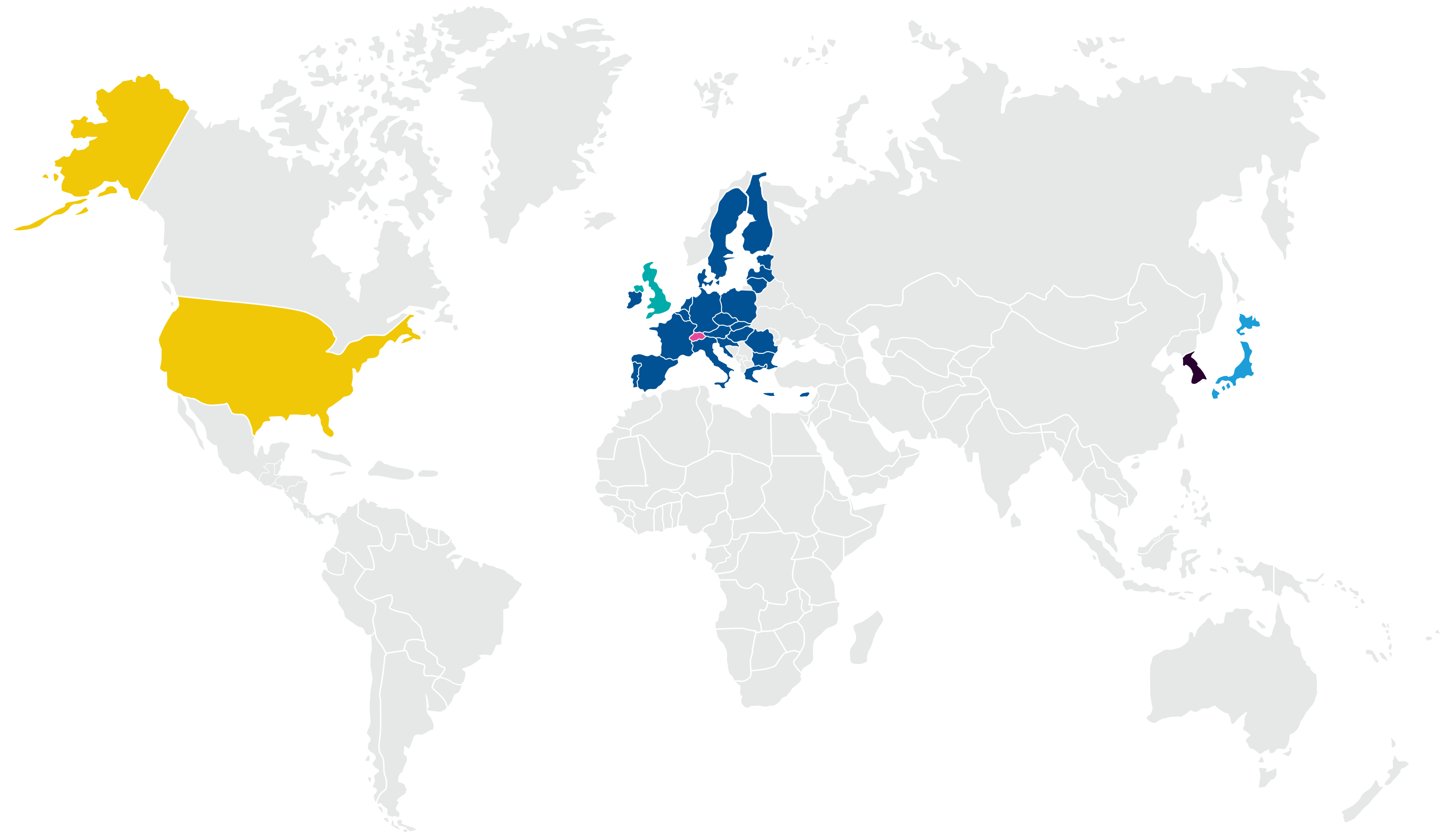
4. Academic and Research Institutions

Universities and Academic Laboratories: Selvita engages in fundamental and translational research projects aimed at converting scientific discoveries into practical therapeutic applications. The Group provides access to advanced technologies, including high-throughput screening platforms and specialized disease models, supporting the transition from laboratory research to clinical relevance. Selvita also collaborates with academic institutions under various scientific grant programs.

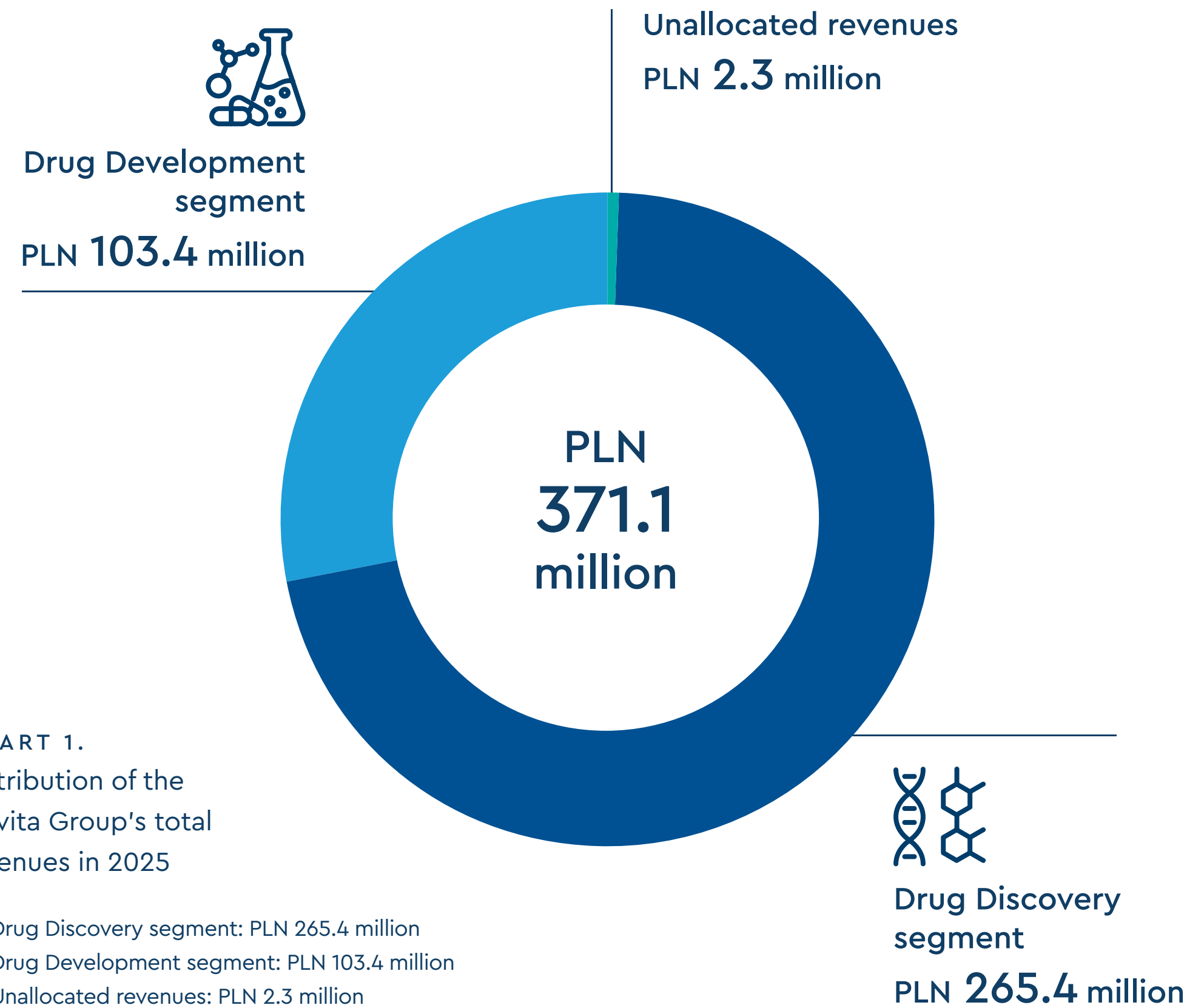
Geographic markets

Selvita operates on a global scale, with a strong presence in key innovation-driven markets that generate significant demand for preclinical research services:

- **United States:** a leading global center for biotechnology innovation and pharmaceutical R&D;
- **United Kingdom:** distinguished by a high academic level and pioneering research, particularly in oncology, rare diseases, and advanced therapies;
- **Switzerland:** the headquarters of many global leaders in the pharmaceutical and life sciences industries;
- **European Union (EU) Member States:** both biotech start-ups and multinational pharmaceutical corporations, with strong demand for innovation-driven pre-clinical research;
- **Japan:** a global leader in pharmaceutical research, biotechnology and precision medicine, with increasing reliance on external preclinical expertise;
- **South Korea:** a growing force in biopharmaceutical innovation, particularly in biosimilars, cell and gene therapies, and small molecule drug development.

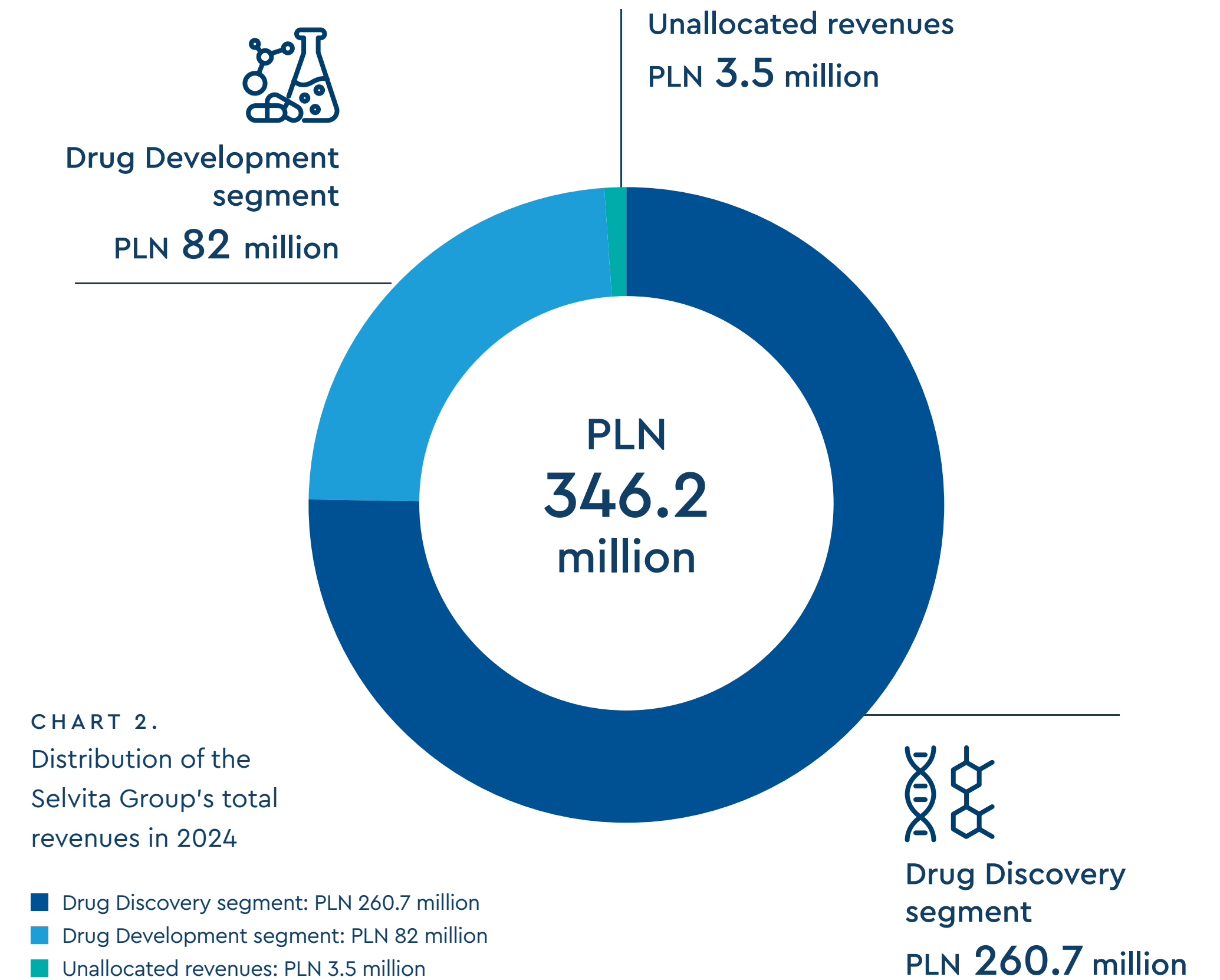


Distribution of the Selvita Group's total revenues in 2025



Total revenue in the Selvita Group: PLN 371.1 million

Distribution of the Selvita Group's total revenues in 2024



Total revenue in the Selvita Group: PLN 346.2 million

Sales breakdown by geographical region in 2025

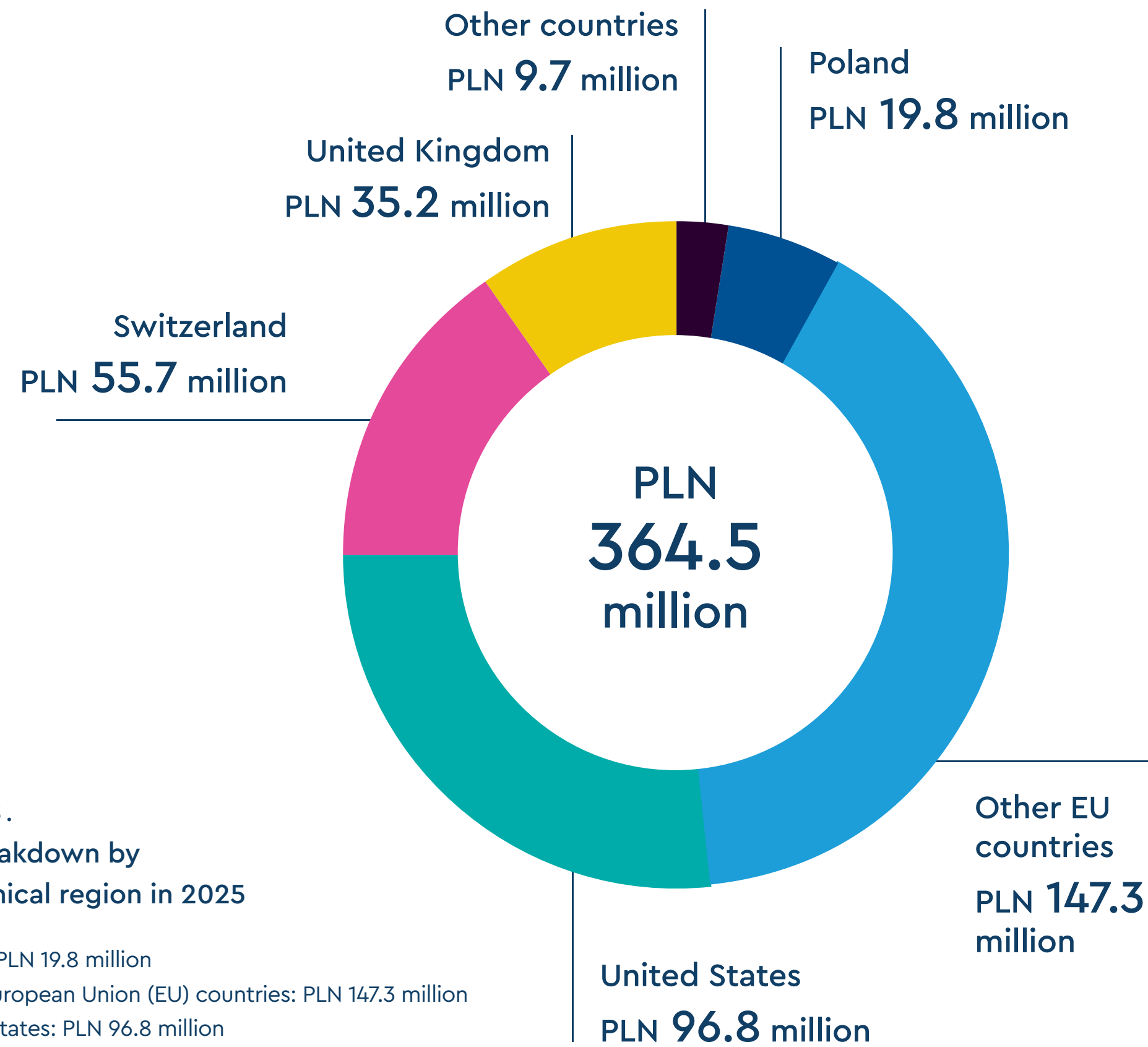


CHART 3.
Sales breakdown by geographical region in 2025

- Poland: PLN 19.8 million
- Other European Union (EU) countries: PLN 147.3 million
- United States: PLN 96.8 million
- Switzerland: PLN 55.7 million
- United Kingdom: PLN 35.2 million
- Other countries: PLN 9.7 million

Sales breakdown by geographical region in 2024

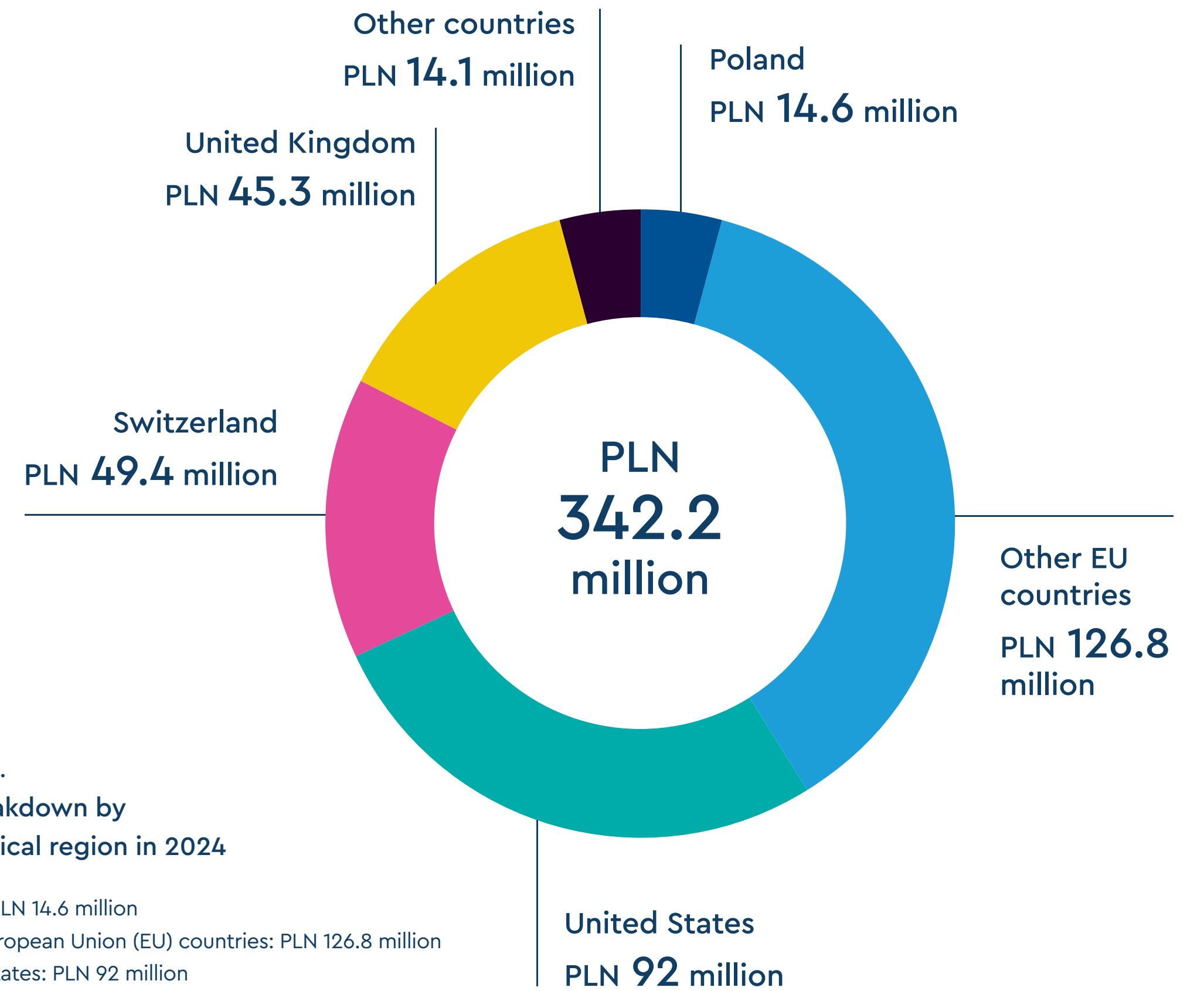
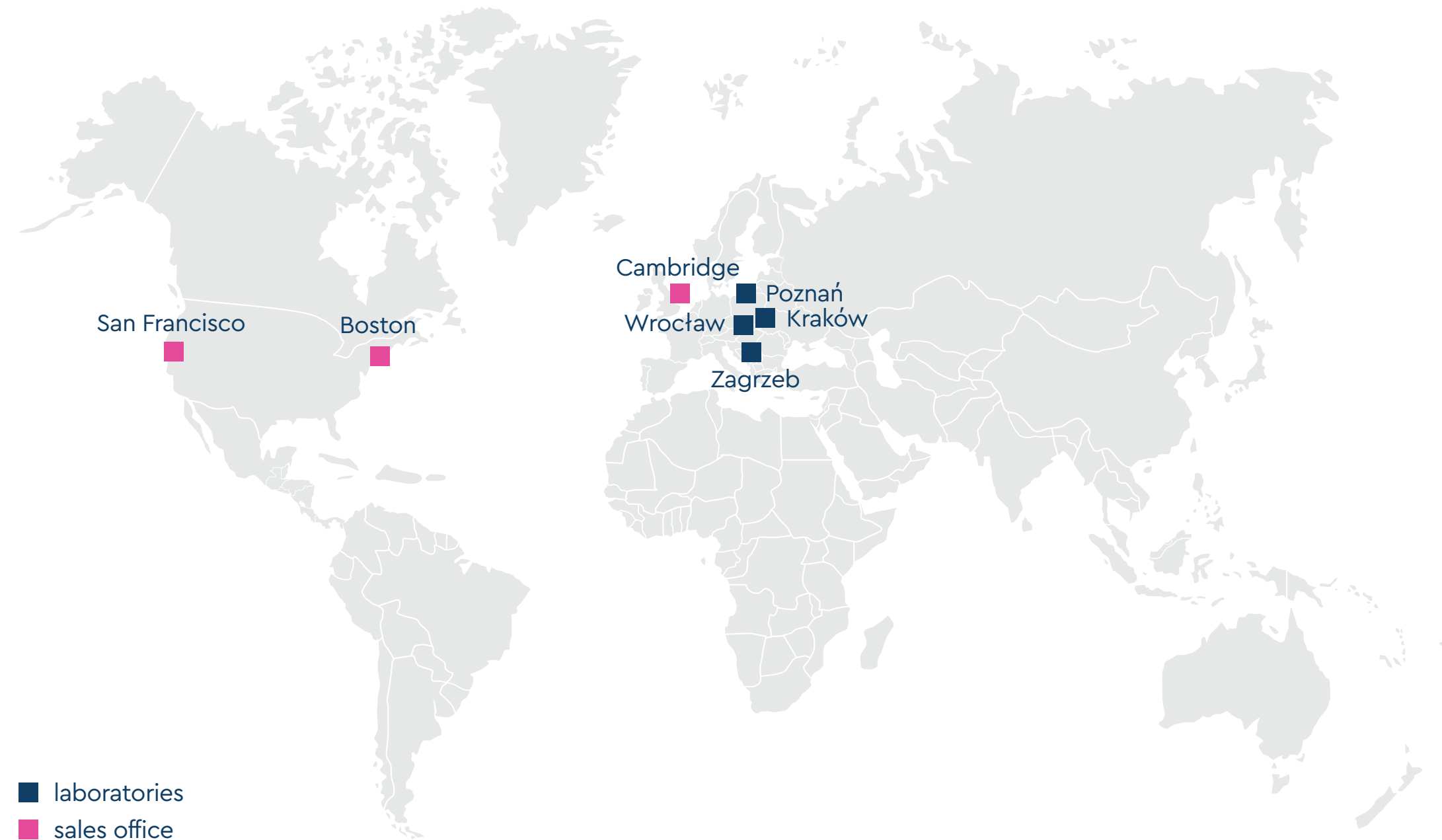


CHART 4.
Sales breakdown by geographical region in 2024

- Poland: PLN 14.6 million
- Other European Union (EU) countries: PLN 126.8 million
- United States: PLN 92 million
- Switzerland: PLN 49.4 million
- United Kingdom: PLN 45.3 million
- Other countries: PLN 14.1 million

Structure of the Selvita Group

The parent company is **Selvita S.A.** with its registered office in Krakow – its main area of activity is drug discovery and, to a lesser extent, drug development.



The subsidiaries that have been consolidated:

Selvita Services sp. z o.o.

with its registered office in Kraków – focuses on services related to drug development, including analytical development of small and large molecules, quality control of large molecules, cell and molecular biology, as well as bioanalytics;

Selvita d.o.o.

with its registered office in Zagreb – deals with services related to drug discovery, including chemical research, DMPK (Drug Metabolism and Pharmacokinetics), *in vitro* pharmacology and translational studies, *in vivo* pharmacology and toxicology;

Selvita Inc.

sales offices in Boston and San Francisco;

Selvita Ltd.

sales office in Cambridge;

PozLab sp z o.o.

with its registered office in Złotniki – a CDMO (Contract Development and Manufacturing Organization). The company's activities focus on three key areas: pharmaceutical product development (including the manufacture of medicinal products), quality control and microbiological testing.

In addition, Selvita S.A. holds 46.74% shares in Ardigen S.A., which has not been consolidated. Ardigen S.A. is an AI CRO

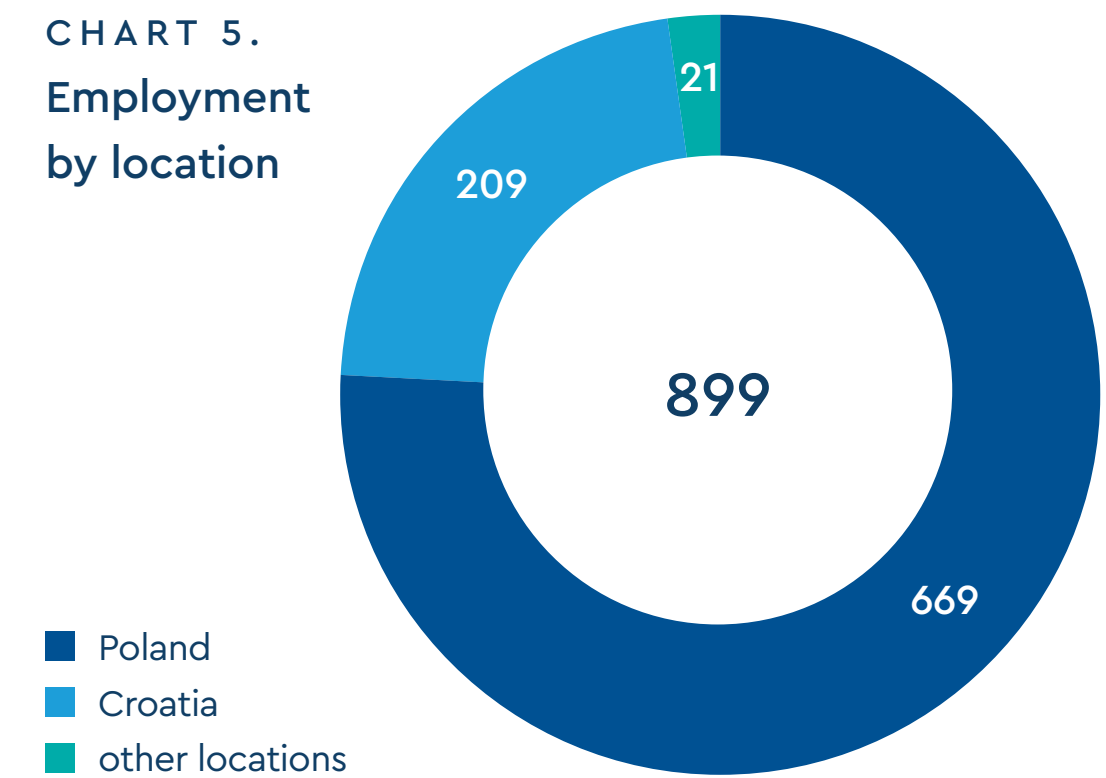
company that supports scientists in discovering innovative drugs and developing the concept of personalized medicine. In analytical reports, Ardigen is listed among the top 5% of companies operating on the global AI market in the area of Drug Discovery.

The Selvita Group does not operate in the fossil fuel, chemical production, controversial weapons manufacturing, or tobacco cultivation and production sectors.

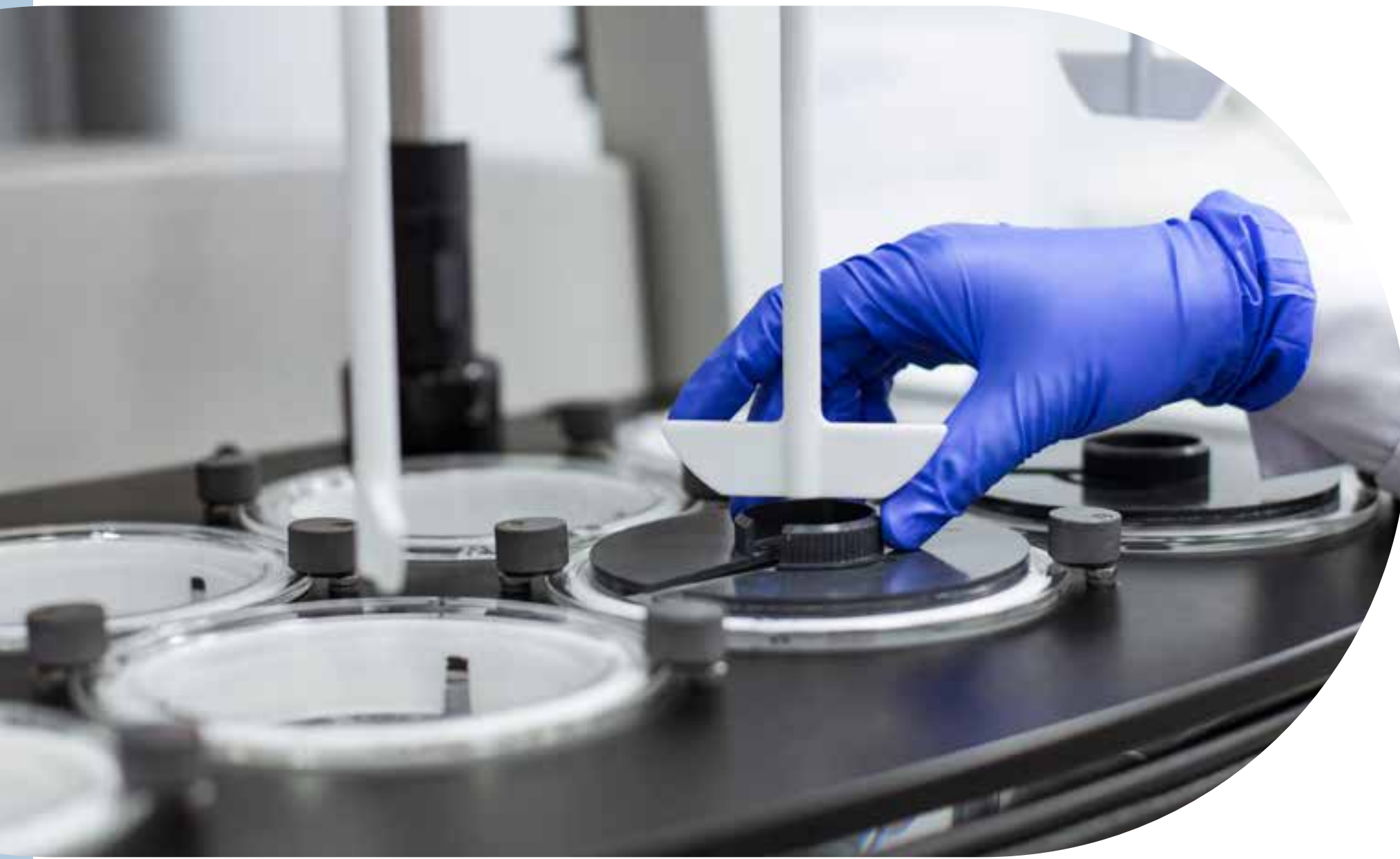
As of December 31, 2025, the Selvita Group employed or cooperated on the basis of contracts other than an employment contract with 899 people in the following locations:

- Poland – 669 people;
- Croatia – 209 people;
- other locations – 21 people.

CHART 5. Employment by location



1.5. Selvita Group's value chain



[SBM-1]

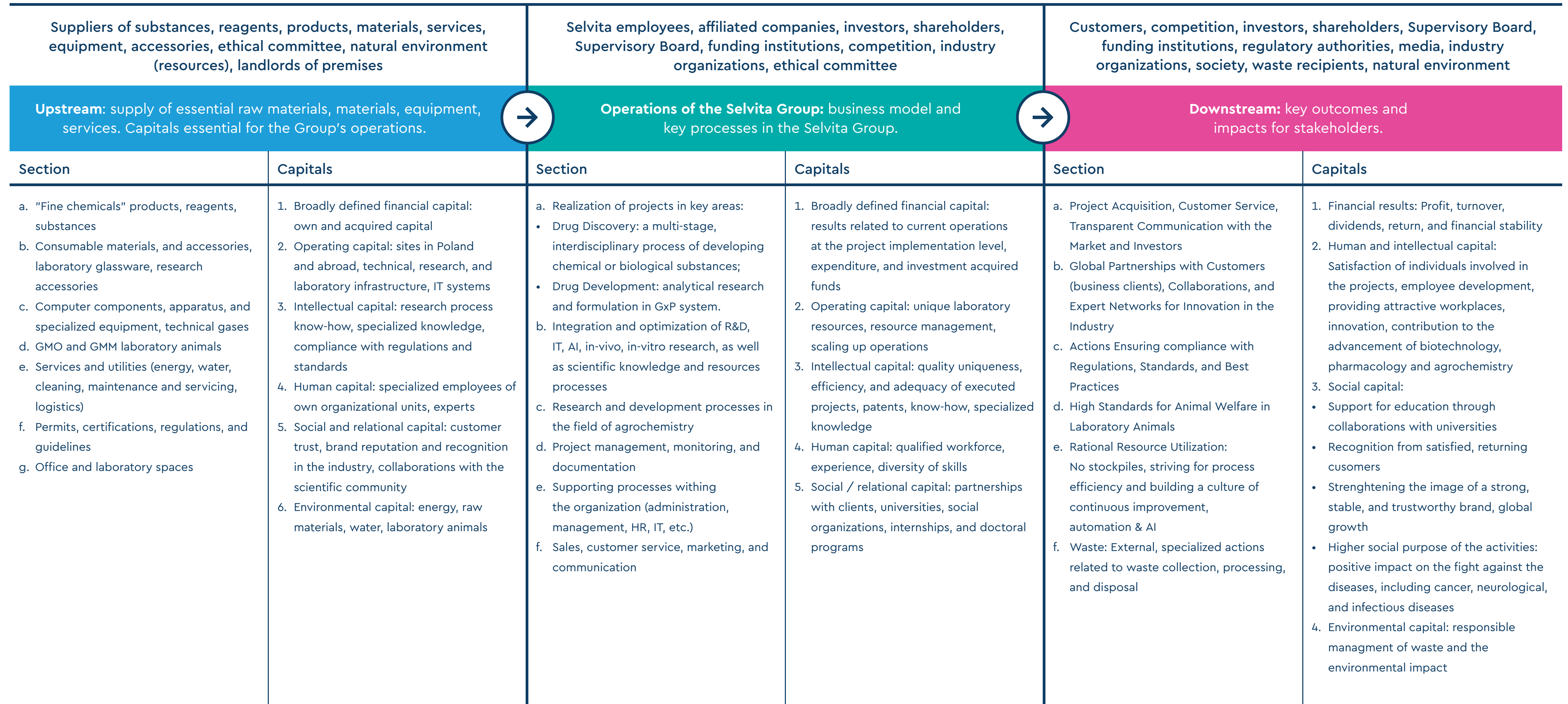
The development of the Selvita Group is based on a comprehensive value creation model that covers the entire process – from the supply of raw materials to the final effects and results for stakeholders.

- 1. Upstream:** At the beginning of the chain are the resources and capital necessary for the functioning of the Group. These include the supply of reagents, substances, materials, equipment, mineral resources, fuels, energy and business support services.
- 2. Operational processes in the Selvita Group:** In the middle part of the chain, there are key processes carried out as part of the Group's operational activities. They are the ones who transform the delivered resources into services and projects for customers.
- 3. Downstream:** At the end of the chain are the results of the Group's activities. It defines who the customers are, for what purpose they use the services, as well as what the main categories of waste are generated in the course of their business. The final product is a service in the form of a project carried out together with the customer.

The value chain model presented later in the Report is based on the analysis of material flows and is the basis for calculating greenhouse gas emissions.

Business model and value creation in the Selvita Group

Identified key stakeholders present at the various stages of the value chain



1.6. Selvita Group's strategy



[SBM-1]

In 2025, the Selvita Group did not finalize a new development strategy. Although extensive analytical and conceptual work was undertaken throughout the year, the Management Board concluded that the high volatility of the markets in which the Group operates, combined with persistent uncertainty regarding industry trends and client funding cycles, made the publication of a long-term strategic plan premature. The global CRO and biotech sectors continued to experience significant fluctuations, particularly in early-stage R&D financing, which impacted the visibility of demand and constrained the ability to make durable, forward-looking commitments.

However, the strategic considerations conducted in 2024–2025 resulted in several material organizational adjustments. Among the most important actions was the closure of laboratory in Poznań, following a detailed assessment of its future development prospects and alignment with the Group's evolving priorities. Furthermore, Selvita implemented a series of workforce optimizations, affecting both scientific and administrative teams. These measures were necessary to strengthen operational resilience, improve cost efficiency, and ensure the Group maintains flexibility in navigating dynamic market conditions.

At the same time, Selvita continued its internal work on a long-term strategic framework, supported by management-level dialogues and external market analyses. These efforts highlighted the need for renewed focus, bold choices, and reinforced client-centric and patient-centric thinking as essential components of the Group's future direction. The work on the new strategy remains ongoing and will also integrate insights from the double material-

ity assessment, the significant impacts, risks and opportunities, and the preparation for setting climate targets in line with the Science Based Targets initiative (SBTi) methodology.

Despite the absence of a formally adopted strategy in 2025, the actions undertaken during the year laid the groundwork for a comprehensive strategic plan to be published once market conditions stabilize and long-term scenarios can be assessed with adequate confidence.

Selvita's strategic context and long-term ambition

Selvita aims to consolidate its position as a leading international preclinical Contract Research Organization, accelerating the development of innovative therapies for patients worldwide. The Group's long-term ambition is driven by its multidisciplinary expertise, its ability to operate efficiently across the drug discovery and development value chain, and its investment in cutting-edge scientific technologies, including advanced artificial intelligence tools.

While the full strategic update has not yet been completed, Selvita remains committed to strengthening its competitive advantages and adapting its operating model to the rapidly changing environment of the global life science industry.

Strategic priorities of the Group

1

Building a comprehensive and focused portfolio of drug discovery and development services

Selvita continues to evolve its integrated offering in drug discovery and development. In 2025, the Group reassessed its service portfolio to identify areas with the highest value creation potential. This process reinforced the need to:

- further expand capabilities that differentiate Selvita in complex chemistry, *in vitro* pharmacology, ADME/PK, biopharmaceutical development, and computational sciences;
- ensure operational flexibility and cost efficiency, including the selective allocation of resources to the most promising scientific domains;
- better align the scope of services with client needs, industry trends, and changing capital availability in the biotech sector.

These actions represent an important step in strengthening the Group's long-term competitiveness.

2

Strengthening high value scientific capabilities and unique competences

Selvita's core strength lies in its scientific teams, and the Group maintains a strong commitment to developing expertise in high-impact therapeutic areas, such as oncology and neurology. The Group continues to build capabilities in:

- advanced structural biology;
- AI-driven drug design and data analysis;
- translational pharmacology;
- biological modalities, including antibody development and novel target evaluation;
- Integrated Drug Discovery programs, enabling end-to-end project execution.

In 2025, Selvita also undertook organizational adjustments aimed at safeguarding key scientific expertise while maintaining efficiency. Although the labor market in Poland and Croatia remains competitive and supportive of long-term talent development, the Group implemented targeted workforce reductions to adapt to changing market conditions and ensure the sustainability of its operations.

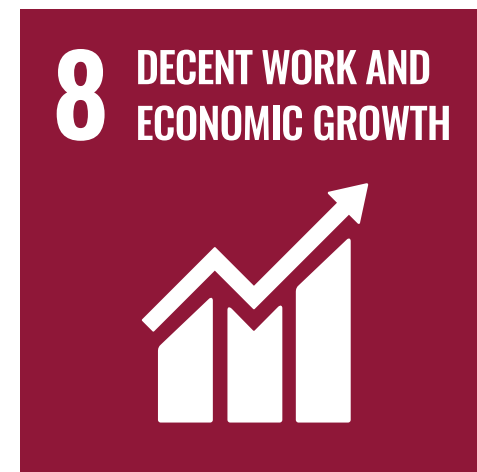
3

Presence in strategic global markets: United States and United Kingdom

Selvita continues to operate in major scientific hubs across Europe and the United States. The Group's presence in Boston and Cambridge remains a key enabler of direct client engagement, access to innovative biotech ecosystems, and deeper integration with global R&D pipelines.

As part of its strategic reflections in 2025, Selvita applied a more selective approach to geographic expansion, balancing long-term growth ambitions with cost discipline, market visibility, and operational efficiency.

Key strategic aspects related to sustainability



Strong scientific workforce – foundation for future growth

Selvita believes that its scientific teams form the backbone of long-term innovation. While the Group undertook organizational changes in 2025, its investment in the skills, expertise, and development potential of its employees remains a top priority. Selvita continues to operate in some of Europe's most dynamic research clusters, including Kraków, Wrocław, Zagreb, and Cambridge, supported by an increasingly well-educated life science talent base.

Artificial intelligence as a differentiator in drug discovery

The integration of artificial intelligence and machine learning has become a key differentiator of Selvita's scientific offering. These technologies:

- improve the efficiency of ongoing research programs;
- enable faster, more accurate predictions;
- support decision-making in early drug discovery;
- unlock new therapeutic possibilities, especially in rare and complex diseases.

This strategic direction aligns with industry trends and strengthens Selvita's position within the global innovation landscape.

Access to research infrastructure

Efficient R&D operations rely on high-quality laboratory space. In recent years, Selvita has invested in modern, energy-efficient research infrastructure, incorporating sustainable solutions such as LED lighting, photovoltaic panels, and water-saving utilities.

Following market developments and external feedback, the Group applied a cautious approach to new infrastructure investments in 2025, prioritizing cost optimization and strategic flexibility.

Selvita's mission, sustainability alignment and future outlook

The Group's mission – supporting the development of safe and effective therapies – directly contributes to the UN Sustainable Development Goal of ensuring good health and well-being. Selvita's research activities reduce barriers to innovation and support equitable access to advanced drug discovery capabilities.

Looking ahead, Selvita will continue developing its comprehensive ESG-focused strategy, incorporating the results of the double materiality assessment and preparing for setting climate targets in line with SBTi methodology. The Group expects the new strategic framework to be completed once industry conditions allow for sound long-term planning.

1.7. Material ESG impacts, risks and opportunities



1.7.1. Materiality assessment

[IRO-1]

The Selvita Group conducted the first analysis of the double materiality of sustainability issues at the turn of 2024 and 2025. The methodology according to which the assessment was conducted, was adapted to the requirements of the CSRD Directive and ESRS standards. The analysis was carried out based on a due diligence process and with the support of an external advisor.

Significant impacts were considered to be those resulting from the Group's activities – both directly and through projects, services or business relationships. They are not limited to location or formal contracts, but cover all stages of the value chain, including the use and end-use of services. To ensure that all factors were taken into account, a qualitative analysis was also performed in addition to quantitative analysis.

Impact materiality perspective

Each impact was assessed in terms of the likelihood of its occurrence. If it did appear, it was considered real; if it may occur in the future – as potential. Potential impacts were analysed in terms of probability over three time horizons:

- short-term (up to a year);
- medium-term (1 – 5 years);
- long-term (over 5 years).

On the other hand, the probability of the impact was determined in five categories:

- less than 20% – unlikely;
- 20 – 40% – a low probability;
- 40 – 60% – a medium probability;
- 60 – 80% – a high probability;
- above 80% – a very high probability.

The source of information on the impacts, risks and opportunities in the value chain was primarily the knowledge and experience of the employees participating in the workshops. The expert knowledge of the advisors from the external company who conducted the workshops and the available industry and market analyses were also used.

Financial materiality perspective

The assessment of financial materiality was carried out on the basis of an analysis of the actual financial risks that may arise from the breach of legal regulations and the material reputational risks associated with improper decision-making. The analysis used the impacts and risks identified as part of the Group's operations.

Financial materiality was determined on the basis of two main criteria:

- probability of risk or opportunity on a scale of 0 – 3:
 - 0 – no probability of occurrence;
 - 1 – low probability (less than 30%);
 - 2 – medium probability (30 – 70%);
 - 3 – high probability (above 70%).

Probability was also assessed by time horizon, in accordance with the methodology used to assess impacts (short-, medium-, and long-term);

- financial consequences for the Group in the event of the materialization of a risk or opportunity on a scale of 0 - 3:
 - 0 – insignificant effect;
 - 1 – moderate effect;
 - 2 – high effect;
 - 3 – very high effect.

The financial thresholds were set in proportion to the scale of the Group's operations, taking into account the impact on financial results, costs and a availability of capital, cash flow and business development.

A risk or opportunity is considered financially material if there is a medium or high probability of occurrence and a high or very high financial impact.

Incorporating the results of the materiality assessment into the overall risk management process

As part of the materiality analysis, the Selvita Group identified risks and opportunities related to sustainability in the areas of environmental (E), social (S) and corporate governance (G).

Each organizational unit pursues objectives in accordance with its scope of responsibilities and impact on the value chain. Companies from the Selvita Group are subject to regular audits and external controls in the areas of environmental protection, health and safety, quality and regulatory compliance, including audits carried out by customers

(pharmaceutical and biotechnology companies) and regulators (e.g. in relation to GMP (Good Manufacturing Practice) certification; see also the Chapter 4.1.2 of the Report). Systematic, internal ESG reviews support the optimization of processes and the improvement of sustainability strategies. These types of reviews are carried out annually when the Group begins its reporting process.

The Group has a Business Continuity Plan (BCP) that sets out procedures to ensure that it can recover quickly from disruptions. The plan is based on Business Impact Analysis (BIA) and provides guidance on testing, training and crisis response. The Chief Financial Officer is responsible for its effectiveness and compliance with good practices and national and international standards.

The BCP is supplemented by the following documents:

- Business Impact Analysis (BIA) – assessment of the impact of incidents on the business and determination of the recovery time of key processes;
- Continuity Risk Assessment – analysis of high-impact and low-probability risks;
- Business Continuity Management Framework – a business continuity management framework.

To some extent, ESG issues are already incorporated into the BCP, including matters related to climate change, human resources and technology. In the coming years, the Group plans to gradually introduce more detailed sustainability-related risks into the BCP.

Double materiality analysis – the basis for sustainability disclosures

The assessment of the materiality of issues related to sustainable development was carried out for all companies and branches of the Selvita Group in several stages:

1. Analysis of the context of operations – the Group's business model, strategy, operations and the entire value chain were examined. Business relationships and how value is created are included.
2. Identification of topics – key ESG areas were identified, taking into account stakeholder feedback (including through a dedicated study) and industry analysis (including benchmarking, business environment, industry standards and guidelines, and scientific publications). The stakeholder's data came from both existing communication channels (e.g. Pulse Check surveys, management evaluations, meetings with shareholders, breach reporting channels, including "Suggestion form") and from a dedicated opinion survey; this study was conducted in the form of anonymous surveys, in-depth interviews, and focus group meetings with key stakeholders such as employees, customers, suppliers, academics, financial institutions, and investors. The collected information was directly incorporated into the expert workshops (see point 3 below), where it was used to assess and prioritize key ESG issues in the respective areas.
3. Expert workshops – meetings with representatives of the Group's most important units and external advisors were organized. During the workshops, impacts, risks and opportunities in the areas of environmental, social and business ethics were assessed.

4. Confirmation of topics – the list of issues relevant to be disclosed in the sustainability report has been verified.
5. Summary of results – topics and subtopics for reporting were selected, areas of negative impacts were indicated, and preventive and mitigating actions were planned.
6. Approval of the methodology – the adopted methodology and the list of material topics were approved by the Management Board of Selvita S.A. during the validation meeting on January 21, 2025.
7. Selection of disclosure points – appropriate indicators and information are assigned to each material topic.

Update of the double materiality analysis

For the purposes of this Report, the Group has reviewed the double materiality analysis conducted at the turn of 2024 and 2025. In December 2025, the Management Board of Selvita S.A. confirmed by way of a resolution that the analysis and list of material topics remain valid. It forms the basis of the sustainability reporting process for 2025. The descriptions of material impacts, risks and opportunities (Chapter 1.7.3) were reviewed by the persons responsible for the respective areas and updated to reflect events and information from 2025.

[E1.IRO-1]

Climate change

In the 2025 reporting year, the Group updated its climate-related materiality assessment process, conducted in accordance with the principles adopted in the previous reporting period. The process included activities aimed at identifying and assessing climate-related impacts, risks and opportunities, including climate risks and greenhouse gas emissions, as well as potential benefits arising from the transition towards a low-carbon economy. As a result of the update, no material changes were identified compared to the assessment from the previous year.

In 2025, the Selvita Group continued work on developing its approach to managing climate-related risks – both physical and transition risks – as well as on the system for monitoring them, building on previously conducted analyses. The objective of these activities remains the gradual development of scientifically based, measurable and transparent decarbonization targets.

[E2.IRO-1]

Pollution

In 2025, the Group continued to apply the processes used to identify and assess material impacts, risks and opportunities related to environmental pollution, based on the results of the double materiality assessment conducted in the previous reporting period. These processes have not undergone any significant changes compared to 2024 and the conclusions previously drawn remain valid due to the consistent nature of the Group's research and development activities and the absence of material changes in the scale and operational profile of the Group.

The identification of impacts, risks and opportunities in the area of pollution is carried out with reference to the Group's own operations and, on a qualitative basis, its value chain. The process includes an analysis of potential emissions of pollutants to air, water and soil; risks associated with the use of chemicals and solvents; waste management, including hazardous and packaging waste; as well as incidental risks, such as unintended releases of substances into the environment.

The assessment of impacts and risks is based on a combination of qualitative data, expert knowledge and information derived from mandatory environmental reports and operational monitoring systems. The process also takes into account the results of stakeholder engagement activities, applicable and forthcoming regulatory requirements, as well as sector-specific conditions characteristic of the life sciences industry. With regard to the value chain, the Group relies on available sector analyses and industry publications, in the absence of quantitative environmental data from suppliers and end users of its services.

The identification and assessment process is supported by the Group's chemical management procedures, internal audits, risk reviews and ongoing supervision of laboratory and technical processes. As part of these activities, both potential negative environmental impacts and risks are identified, as well as opportunities, particularly those related to reducing the use of chemical substances, increasing recycling and waste recovery rates, including packaging waste, and applying materials and solutions with a lower environmental footprint. In 2025, this process was additionally linked to work on the development of a

comprehensive environmental policy for the Group, covering both pollution-related issues and climate change.

The Group continuously monitors factors that may affect the materiality of the identified impacts and risks, including regulatory, technological and organizational changes.

[E3.IRO-1]

Water and marine resources

In 2025, the Selvita Group conducted a review of its operational activities and the resources used in order to identify actual and potential impacts, risks and opportunities related to water and marine resources. This process included an analysis of the Group's own operations, including the nature of the activities performed and the manner in which water resources are used. The assessment was carried out taking into account the results of the double materiality analysis conducted in the previous reporting period, ensuring continuity of approach and consistency in the identification of relevant topics. As part of the analysis, actual and potential risks related to water use were assessed, with particular consideration given to the impacts of climate change, increasing pressure on water resources, the risk of water pollution and potential changes in the availability of water resources over the long term. The analysis did not identify any material business opportunities related to water or marine resources.

The purpose of the review was to gain a deeper understanding of the identified issues and to incorporate them into the Group's sustainable development management framework, in particular with regard to the ongoing mon-

itoring and management of environmental risks related to water.

[E4.IRO-1]

Biodiversity and ecosystems

The process for identifying and assessing material impacts, risks and opportunities related to biodiversity and ecosystems covered all entities within the Selvita Group, with a breakdown by main types of activities and geographical regions. The analysis confirmed that the Group still does not conduct operations in areas sensitive in terms of biodiversity, including protected areas, and that the nature of its activities does not result in direct degradation of habitats of various fauna and flora species or ecosystems. Consequently, no need was identified to implement additional mitigation measures aimed at preventing biodiversity loss.

As part of the assessment process, publicly available sources of knowledge were reviewed, including reports published by international organizations engaged in environmental and biodiversity protection, in order to gain a better understanding of global trends and potential risks. In addition, the analysis covered both actual and potential impacts resulting from current operations, historical activities and plans. The assessment of risks and opportunities was qualitative in nature and took into account the scale of the Group's activities, past operational experience and possible future events that could indirectly affect biodiversity. Selvita did not conduct scenario analysis related to biodiversity over the short-, medium- and long-term time horizons.

The Group complies with all obligations arising from the environmental permits it holds. As at the end of the reporting period, no systemic risks related to regulatory non-compliance in this area were identified.

Selvita does not conduct ongoing consultations with local communities, potentially affected by its activities. However, it has opinions obtained as part of the double materiality assessment. These opinions were analyzed and treated as a supporting element in identifying areas requiring further attention and potential actions to mitigate environmental risks.

[E5.IRO-1]

Circular economy

Selvita identified actual and potential environmental impacts related to resource use. In response to these challenges, the Group plans and implements solutions supporting circular economy principles, including measures aimed at reducing the amount of generated hazardous waste, increasing participation in recycling and recovery processes (particularly for hazardous waste), extending the life cycle of materials, increasing the share of materials with ECO certification and raising employee awareness regarding efficient resource use.

In 2025, the Selvita Group continued activities aimed at more efficient resource management and the gradual implementation of circular economy principles within its laboratory and operational activities. This area remains a significant element of environmental impact management, particularly in the context of the Group's research and development activities. As part of ongoing monitoring, key processes were analyzed with regard to resource

use, including chemical reagents, consumables and specialized laboratory equipment. The analysis also covered the volume and structure of generated waste, with particular emphasis on hazardous waste.

The conducted assessment confirmed that the rationalization of resource use constitutes an area of potential operational opportunities. Opportunities for improving efficiency were identified, including better procurement planning and the reduction of excess orders of chemical reagents. Cooperation with suppliers and business partners in the area of responsible procurement practices, packaging, and logistics also remains an important element.

[G1.IRO-1]

Business conduct

The materiality analysis took into account all Group companies and all locations of operations. Qualitative data on business relationships were also taken into account, in accordance with the Selvita Group's value chain map. Selvita's key units operate in Poland and Croatia, while the United Kingdom and the United States operate sales departments.

In addition to general legal regulations, such as the Commercial Companies Code, the Labor Code, the Civil Code or the GDPR, inter alia the following regulations are of particular importance to Selvita:

- quality regulations;
- Directive 2004/10/EC of the European Parliament and of the Council of February 11, 2004, on the harmonisation of laws, regulations and administrative provisions relating to the application of the principles of good laboratory practice and the verification of their applications for

tests on chemical substances (Principles of Good Laboratory Practice);

- Commission Directive 2003/94/EC of October 8, 2003, laying down the principles and guidelines of good manufacturing practice in respect of medicinal products for human use and investigational medicinal products for human use;
- Human Tissue Act 2004;
- Regulation of the Minister of Health of November 9, 2015, on the requirements of Good Manufacturing Practice;
- Act of January 15, 2015, on the protection of animals used for scientific or educational purposes;
- Regulation (EU) No 596/2014 of the European Parliament and of the Council of April 16, 2014, on market abuse (MAR Regulation);
- health and safety, as well as environmental protection regulations.

The analysis of the procedures and practices implemented in the Selvita Group, based on the above-mentioned regulations, made it possible to determine material impacts, risks and opportunities in the area of business conduct.

An important element of the Group's operation is a diversified supplier base, which ensures business continuity, and specific customer requirements resulting from the nature of the industry – often specified in individual provisions of contracts. In the absence of quantitative data and indicators for the entire value chain, the Selvita Group assessed – for the purposes of the double materiality analysis – the impacts, risks and opportunities up and down the chain based on the knowledge and experience of Selvita employees – workshop participants. The assessment cri-

teria are based on past events, the Group's current situation, implemented procedures and good practices, and in the case of potential impacts, risks and opportunities – on industry and corporate knowledge.

1.7.2. Significant stakeholders

[SBM-2]

In order to effectively manage sustainability issues and take into account the perspective of stakeholders, the Selvita Group has carried out a process of mapping them. For each of the groups, two key parameters were evaluated:

- the strength of influence on the Group's operations;
- the level of interest in the Group's activities.

The evaluation was on a scale of 1 to 5, with 5 indicating the highest level of influence or interest. On this basis, key and other stakeholders were identified. For each group, communication channels, forms and frequency of contact, areas of cooperation and units responsible for relations are defined.

As a result of the analysis, 8 main groups of key stakeholders of Selvita were identified: customers, investors, employees, suppliers, financial institutions, supervisory authorities and regulators, universities, and the media.

The Management Board of Selvita S.A. was informed about the results of the stakeholder survey during a validation meeting on January 21, 2025, at which the double materiality analysis methodology and the list of material topics were also approved.

TABLE 4.
Significant stakeholders

Significant stakeholders	Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Customers	<ul style="list-style-type: none"> • planning and conducting research in the area of Drug Development and Drug Discovery • preparation of documentation required by regulatory authorities • collection of scientific data within the framework of commissioned projects 	<ul style="list-style-type: none"> • long-term contracts • framework agreements • research reports 	<ul style="list-style-type: none"> • e-mail • telephone • meetings: TC, directly at the Group's headquarters, during industry conferences 	<ul style="list-style-type: none"> • Chief Commercial Officer • Owners of business areas within Drug Development & Drug Discovery or employees appointed by them, e.g. Project Managers
Investors	<ul style="list-style-type: none"> • reporting • strategy implementation • risk management • market analysis • defining trends in the industry • ESG responsibility • compliance • iincreasing knowledge about the specifics of the industry 	<ul style="list-style-type: none"> • quarterly, semi-annual and annual reporting • current reports (ESPI) • presentations of results • general ordinary and extraordinary meetings of shareholders • meetings with institutional investors and analysts • earnings, industry conferences and roadshows • interviews, articles, ESG initiatives / non-financial reports • emails to investors about results and extraordinary events, newsletters 	<ul style="list-style-type: none"> • website (Investor Relations) • social media (LinkedIn, Facebook) • e-mail • face-to-face meetings 	<ul style="list-style-type: none"> • Management Board • Legal Department

TABLE 4.
Significant stakeholderrrs

Significant stakeholders	Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Employees	<ul style="list-style-type: none"> • onboarding to work • available remuneration and benefits package • development of skills and competences • employee well-being • combining work with personal life • equal access to opportunities to achieve professional goals • equal treatment • communication regarding the situation in the Group • forms of employee appreciation • the impact of employees on the Group • suggestions, changes • ensuring safe working conditions in accordance with the law and common standards • analyses of the state of health and safety 	<ul style="list-style-type: none"> • thematic townhalls for all employees (quarterly) and for individual departments • surveys – general (engagement) and on individual topics • OHS audits and training • annual summaries • weekly newsletter • reports and records of the results of work environment measurements 	<ul style="list-style-type: none"> • Intranet • e-mail • telephone • meetings: TC, directly at the Group's headquarters 	<ul style="list-style-type: none"> • HR Department • Payroll Department • Health, Safety & Environmental Manager • Line Managers

TABLE 4.
Significant stakeholderrrs

Significant stakeholders		Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Suppliers	Suppliers of goods	<ul style="list-style-type: none"> • delivery of reagents, consumables and other key goods necessary for the continuation of the Group's operations • delivery of licenses for the use of business and scientific software • delivery of computer hardware, network equipment, infrastructure cabling, data center equipment (storage, compute) • delivery of audio-video equipment 	<ul style="list-style-type: none"> • long-term contracts • framework agreements • orders for deliveries to a specific project 	<ul style="list-style-type: none"> • e-mail • telephone • TC meetings (or occasionally at the Group's headquarters) 	<ul style="list-style-type: none"> • Chief Financial Officer • Procurement & Infrastructure Director • Chief IT & Technology Officer
	Service providers	<ul style="list-style-type: none"> • delivery of services needed to maintain the Group's business continuity and research services • delivery of services other than those necessary to maintain the Group's operations • delivery of services located in cloud computing (Microsoft, AWS, Google) • delivery of consulting services • leasing of programming services 	<ul style="list-style-type: none"> • long-term contracts • framework agreements 	<ul style="list-style-type: none"> • e-mail • telephone • TC meetings (or occasionally at the Group's headquarters) 	<ul style="list-style-type: none"> • Chief Financial Officer • Procurement & Infrastructure Director • Chief IT & Technology Officer
	Landlord of space	<ul style="list-style-type: none"> • rental and adaptation of infrastructure, use of common, social and laboratory infrastructure • management of laboratory infrastructure • compliance with industry regulations and standards • adaptation of space to changing needs • organization of scientific events and workshops • joint research initiatives • exchange of experience and know-how 	<ul style="list-style-type: none"> • long-term leases • infrastructure development partnerships • renovation schedules 	<ul style="list-style-type: none"> • e-mail • telephone • meetings: TC, directly at the headquarters of the Group or the tenant 	<ul style="list-style-type: none"> • Chief Financial Officer • Procurement & Infrastructure Director

TABLE 4.
Significant stakeholderrrs

Significant stakeholders		Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Suppliers	Waste recipients	<ul style="list-style-type: none"> waste management generated by Selvita selection of authorized entities for further waste management (verification of permits, decisions, certificates, BDO register) conducting business in compliance with the principles of sustainable development (KZR certificate) 	<ul style="list-style-type: none"> evidence documents concerning waste management FV confirming the collection and utilization of waste summary in the field of waste management description of the processes of utilization, disposal and recycling by waste recipients 	<ul style="list-style-type: none"> e-mail telephone BDO platform 	<ul style="list-style-type: none"> Health, Safety & Environmental Manager
Financial institutions		<ul style="list-style-type: none"> maintaining bank accounts servicing business payment cards, crediting, leasing of laboratory equipment liability insurance, professional liability insurance, property insurance and others obtaining external sources of financing for business development settling, monitoring, controlling co-financed projects, reporting 	<ul style="list-style-type: none"> audits control visits to the Group's headquarters financial reports and documentation 	<ul style="list-style-type: none"> e-mail telephone TC meetings (or occasionally at the Group's headquarters) electronic banking systems 	<ul style="list-style-type: none"> Treasury Department Manager Grant Projects Department Chief Financial Officer Chief Accountant
Supervisory Authorities	Tax Office	<ul style="list-style-type: none"> tax settlements financial reporting 	<ul style="list-style-type: none"> inspection protocols declarations official letters response to inquiries and summonses 	<ul style="list-style-type: none"> e-mail traditional mail (official correspondence) electronic tax platforms 	<ul style="list-style-type: none"> Chief Financial Officer Chief Accountant Quality Director
	WSE KNF	<ul style="list-style-type: none"> compliance with capital market regulations transparency of reporting protection of investors' rights compliance with ethical principles and industry standards investment risk management 	<ul style="list-style-type: none"> reporting research results financial reports ESPI reports webinars industry conferences and seminars press releases 	<ul style="list-style-type: none"> meetings at the WSE headquarters e-mail dedicated communication platforms 	<ul style="list-style-type: none"> Chief Financial Officer Legal Department

TABLE 4.
Significant stakeholderrrs

Significant stakeholders	Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication	
Regulators	WIF Bureau of Chemicals GIF	<ul style="list-style-type: none"> • ensuring compliance with GMP and GLP rules in the area of Contract Development and Research • acts and regulations of the Minister of Health in the field of GMP, GLP, Pharmaceutical Law, Chemical Substances and Counteracting Drug Addiction • cooperation in the framework of controls, corrective actions, regulatory consultations • compliance with legal provisions (EU directives) • submission of applications for approval for studies (preparation of documentation; assessment of the legitimacy of the study) • application of the 3R and 6R principles • audits and inspections • training • monitoring and reporting of studies • retrospective evaluations • risk and safety assessments • monitoring animal welfare • education and training • GIF publications and announcements 	<ul style="list-style-type: none"> • membership in the Local Ethics Committee for Animal Experiments • submission of applications for research approval • regular ethical reviews • development of policies and procedures • training in animal ethics and welfare • dedicated reports and documentation • audits • control visits to the Group's headquarters 	<ul style="list-style-type: none"> • e-mail • telephone • TC meetings (or occasionally at the Group's headquarters) 	<ul style="list-style-type: none"> • Legal Department

TABLE 4.
Significant stakeholderrrs

Significant stakeholders	Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Universities	<ul style="list-style-type: none"> • potential customer in the area of Drug Discovery • joint research projects • grants • scientific consortia • innovation testing • technology transfer • education • development of study programs • work on syllabuses • provision of infrastructure, conducting analyses • niche services • recruitment programs • internship programs • implementation doctorates • organization of joint courses and trainings • mentoring • participation in innovation clusters and networks and in Social Councils 	<ul style="list-style-type: none"> • internship programs and apprenticeships • mentoring programs • conferences • workshops • seminars • meetings of Social Councils 	<ul style="list-style-type: none"> • e-mail • telephone • TC meetings • face-to-face meeting at the Group's headquarters or at the University 	<ul style="list-style-type: none"> • Grants Projects Department • Owners of Drug Development & Drug Discovery business areas or employees appointed by them
Media	<ul style="list-style-type: none"> • creating a positive image of CRO as a trusted partner in the pharmaceutical and research industry • responding to crisis situations • cooperation in industry initiatives • organizing events and conferences 	<ul style="list-style-type: none"> • cooperation through an investor relations agency, fully responsible for the Group's relations with the media and investors • presentations at major corporate events • interviews • expert articles • promotional activities • social media campaigns • cooperation with industry journalists • media partnerships 	<ul style="list-style-type: none"> • email • telephone • TC meetings • press releases • social media 	<ul style="list-style-type: none"> • Marketing and Communications Director

1.7.3. Material impacts, risks and opportunities

[SBM-3]

As a result of the materiality assessment, 33 topics were identified that have a significant impact on the Group's operations or on which the Group has a significant impact.

To determine management priorities and appropriate resource allocation, they are divided into three categories:

High

Key topics, requiring immediate management and directing of the main resources. They cover issues that are new or already managed, but are a priority from the perspective of the Group, stakeholders and regulations.

Medium

Important topics that require increased involvement, although with a lower priority than topics from the first group.

Normal

Topics that need to be maintained at the current level of management, because they are less critical or already properly handled.

Each category is subject to sustainability reporting.

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Climate change						
E.1.2. Climate change mitigation	The Group's activities, including energy consumption, fuels and transport, generate greenhouse gas emissions that contribute to global climate change. The source of emissions are both processes related to the extraction of reagents and operations at the lower links of the value chain. The use of energy from non-renewable sources causes CO ₂ emissions, with a long-term impact on the environment. The implementation of renewable energy sources and the improvement of operational processes are key actions to reduce this impact and support the implementation of sustainable development goals.	The implementation of projects that reduce emissions, as well as adapt to legal requirements and market expectations, strengthens the Group's competitive position, improves process efficiency and reduces energy costs. Such activities increase attractiveness in the eyes of customers and partners. Failure to adjust may result in a loss of market advantage and additional costs related to emission fees.	Emission and energy efficiency management is an integral part of the Group's strategy, which may become one of its pillars in the coming years. Currently, the activities focus on process optimization, and in the future will include the implementation of renewable energy sources, the reduction of resource consumption and the development of a sustainable supply chain. This approach supports the achievement of ESG goals and ensures compliance with dynamically changing regulations. The Group aims to set climate targets in line with the Science Based Targets initiative (SBTi) approach, including emission reductions in Scope 1 and 2, and ultimately also in Scope 3. These goals will support the energy transition, operational efficiency and the development of a sustainable supply chain.	Negative, actual	Own Operations, Upstream, Downstream	Ⓜ
E.1.3. Energy						

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Pollution						
E.2.5. Substances of concern	The Group's operations use and manufacture chemicals necessary for laboratory and production processes, such as solvents, catalysts and reactants. Improper management of these materials can lead to leaks, environmental pollution, and risks to the health of employees and ecosystems.	Effective management of hazardous substances reduces the risk of accidents, environmental damage and legal consequences. Negligence in this area can result in serious financial losses and reputational damage. The Group intends to continue best practices and strengthen prevention measures to effectively manage the risks associated with their use.	The Group implements safety procedures, including the storage, transport and disposal of chemicals. Regular training, audits and emergency simulations ensure compliance with standards and minimize risks to health and the environment. Employees are subject to exposure monitoring (if applicable) and post-exposure procedures. Minimizing waste through micro-scale testing and process optimization	Negative, actual	Own Operations, Upstream, Downstream	Ⓜ
E.2.6. Substances of very high concern						
E.2.7. Microplastics	The Group does not produce microplastics directly in laboratory processes, but they can appear indirectly as a result of the use of plastic apparatus and packaging of chemical reagents. The accumulation of such waste can have negative impacts on human health and the environment, including agriculture, food, drinking water and air quality. Microplastics can enter the body, posing a potential health risk.	The Group is becoming increasingly aware of the importance of proper waste segregation and reducing plastic consumption. Microplastics are a serious environmental hazard, which affects waste management activities. In the future, it is expected that recycling technologies will develop and stricter regulations on microplastics will be introduced. An increase in the awareness of employees and the Group's environment in the area of waste management is also expected.	Although the impact of microplastics is not directly related to the Group's core business, it has been identified as a potential environmental aspect. In response, the Group plans to implement good practices in the field of waste segregation, proper management of plastic waste and analysis of the possibility of reducing its consumption in laboratory and operational activities, including through the selection of alternative materials where possible.	Negative, actual	Own Operations, Upstream, Downstream	Ⓜ

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Water and marine resources						
E.3.1.1. Water consumption	Laboratory processes require the use of purified and softened water. Water is also used to dilute hazardous waste. It is a key raw material for both suppliers and customers of the Group. Although the Group does not operate in areas with water deficit, its demand is significant. Excessive consumption can limit access to drinking water and affect agricultural and industrial production. The Group uses the municipal water supply network and does not discharge pollutants into the sewage system, so it does not require water law permits.	Monitoring water consumption and associated costs allow to control its use. In the future, it is possible to implement technologies that reduce water consumption and introduce stricter regulations on water management. Such actions can improve the condition of ecosystems and reduce costs. Educational campaigns for employees are also used and planned, including the management of water resources in private life (inter alia "save water" signs at taps).	Water consumption is an integral part of the Group's business processes. The Group does not have its own water intakes or water law permits – the entire demand is covered by the water supply network. Processes using water are constant, repeatable and controlled, and in the case of critical processes, it is not possible to replace them with alternative solutions. Currently, there are no internal procedures for water management, but its use is linked to the business model. In the future, the Group plans to implement measures to optimize the use of water resources and increase efficiency as part of its sustainable development strategy.	Negative, actual	Own Operations, Upstream, Downstream	Ⓜ

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Biodiversity and ecosystems						
E.4.1. Direct drivers of biodiversity loss	Progressive climate change, resulting from greenhouse gas emissions, leads to global warming, which threatens biodiversity and the functioning of ecosystems. These changes disrupt natural habitats and ecological processes, which limits the genetic pool of species and weakens the stability of ecosystems. Pollution, including improper waste management, also has an indirect impact on biodiversity – especially when waste is treated in a non-environmentally friendly manner. Medical and veterinary waste is disposed of in accordance with regulations through heat treatment, however, the final environmental impact depends on the practices of the companies involved in its collection and the way patients dispose of unused medicines.	In 2025 the Group has joined the Science Based Targets (SBTi) initiative, committing to set greenhouse gas emission reduction targets in line with the latest climate science. Adapting operations to environmental requirements and growing customer expectations in the area of sustainable development may strengthen the Group's competitive position. Effective implementation of decarbonization measures and improvements in resource management can reduce the carbon footprint and increase the efficiency of processes. Responsible waste management – including cooperation with environmental stakeholders – can help protect biodiversity and improve ecosystems.	The Group's operations are carried out in laboratory and office facilities, without direct interference with ecosystems, natural habitats or areas of high natural value. As a result, the Group's direct impact on biodiversity is limited, and the potential impact is indirect and mainly stems from greenhouse gas emissions, energy consumption, resource use and waste generation. Currently, the Group's environmental impact is controlled through optimization initiatives, such as: reduction of energy and resource consumption (inter alia installation of LED lighting, photovoltaic panels, installation of faucets with motion sensors), digitization of quality processes and data recording, and improvement of the supply chain (e.g. purchase of solvents in larger packages, better coordination of deliveries). The Group responsibly manages chemical and biological waste and strives to reduce the amount of solvents and process waste used. Although biodiversity-related issues are not yet regulated by internal policies, the Group is implementing activities aimed at improving the value chain and cooperation with waste recipients. The Group monitors the development of regulations and good practices in this area and strives to improve the value chain, in particular through cooperation with certified waste recipients and a responsible approach to the supply chain.	Negative, actual	Own Operations, Upstream, Downstream	Ⓜ
E.4.1.1. Climate change				Negative, actual	Own Operations, Upstream, Downstream	Ⓝ
E.4.1. Direct factors influencing biodiversity loss						
E.4.1.5. Pollution						

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Circular economy						
E.5.1. Input resources, including resource use	The Group's operation in the circular economy model affects the use of water, which is the basic raw material in laboratory work. Water is used both in research processes and for sanitary, hygienic and consumption purposes, and its supplies come from external entities. Improper handling of medical, veterinary and other hazardous waste can result in contamination of water, soil and air, which is associated with the risk of poisoning and infectious diseases. Selvita transfers waste to specialized companies, which is why the Group's impact on the environment is indirect. Materials that cannot be recycled go to authorized entities dealing with their safe and effective disposal, with the appropriate infrastructure and technology.	Overexploitation of water resources can lead to their depletion, especially in areas with limited accessibility. This could have serious environmental consequences and damaged Selvita's reputation. Water efficiency initiatives support responsible use of resources and build a positive perception among customers seeking sustainable practices. The Group applies waste management procedures and cooperates with certified operators specializing in the disposal of hazardous materials, guaranteeing high standards of service. Inappropriate handling of this type of waste could lead to environmental contamination, public health risks and regulatory violations, which would negatively affect Selvita's credibility. The Group monitors the amount of waste generated and strives to reduce hazardous waste through the development of modern methods of its processing. Such an approach may strengthen the Group's image and increase its attractiveness in the eyes of investors and customers who value environmental responsibility.	Water consumption is an integral part of the Group's operations, although there is currently no formal procedure regulating these practices. Water is directly linked to the Group's business model. The management of this area is carried out in accordance with the applicable waste management rules and is subject to control by the competent external institutions. The generation of waste, including chemical, biological, packaging and municipal waste, is also an integral part of the Group's operations. This waste is segregated, recorded and handed over for disposal or recovery to specialized, certified entities, in accordance with the applicable law. Waste management is subject to control by the relevant external institutions. In the coming years, the Group plans to make further improvements in the efficiency of resource use and reduction of the amount of waste generated as part of the sustainable development strategy.	Negative, actual	Own Operations, Upstream, Downstream	Ⓜ
E.5.2. Resources related to products and services						
E.5.3. Waste						

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Working conditions						
S.1.1.1. Job security	The Group mainly uses permanent employment contracts, which cover 79% of employees. This solution promotes employee engagement and long-term professional development. The work is task-based and flexible, which makes it easier to combine professional duties with private life. At the same time, it can be associated with time pressure and increased workload during intense periods. Salaries are adjusted to market realities, although in some locations – such as Croatia – the pace of wage growth is a challenge and may affect employee turnover.	The working conditions offered by the Group are conducive to team engagement and effective cooperation. Employees are eager to develop their competencies, which strengthens the quality of work and relationships in the organization. Flexibility in task delivery supports work-life balance, although project goals can sometimes increase stress levels. The Group systematically adjusts salaries to the market situation, and after a period of high inflation, it takes measures to compensate for previous differences. Plans for the future include maintaining a flexible work model. The growing competition for specialists also requires constant adjustment of the remuneration structure.	Employing specialists with diverse competencies is crucial for the Group's operations. The terms and conditions of employment are adapted to the nature of the positions and the needs of the employees, and the organization of work is regulated by internal sources of law (Employment Regulations and Remote Work Regulations). The Group attaches great importance to the adequacy of remuneration, and the HR and Payroll Departments carry out activities aimed at reducing wage differences between the individual countries in which the Group operates.	Positive, actual Negative, actual	Own operations	Ⓜ
S.1.1.2. Working time				Positive, actual Negative, actual		
S.1.1.3. Adequate pay				Positive, actual		

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Working conditions						
S.1.1.4. Social dialogue (Dialogue with the employees)	The Group takes into account employee feedback through surveys, annual interviews, and a rating system. There's also an anonymous channel for reporting ideas and violations to help identify areas for improvement. Trade unions operate in a Croatian company (Selvita d.o.o.). In Polish companies (Selvita S.A., Selvita Services Sp. z o.o., PozLab Sp. z o.o.), employee representatives for general affairs and to the OHS Committee have been appointed, which is conducive to conducting an open dialogue. There are no collective bargaining agreements in the Group.	The ability to report comments directly to supervisors strengthens employee engagement and supports the growth of the organization. Internal communication and cooperation with employee representatives reduce the risk of conflicts and facilitate problem solving, which has a positive impact on the Group's functioning. Regular meetings and communication about key decisions increase the level of transparency.	Employee feedback and periodic evaluations, coordinated by the HR Department, play an important role in shaping working conditions. In Poland, consultation processes are carried out in cooperation with employee representatives, and in Croatia – with trade unions representatives. The Group emphasizes the importance of freedom of association, and representatives can make suggestions for improvements.	Positive, actual	Own operations	Ⓝ
S.1.1.5. Freedom of association, existence of works councils and employees' rights to information, consultation and participation						
S.1.1.6. Collective bargaining, including the percentage of employees covered by collective agreements						

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Working conditions						
S.1.1.7. Work-life balance	Employees take parental leave and remote work, which is positively evaluated and supports work-life balance. On the other hand, a task-based work system and periods of increased workload can generate stress, overtime and limit free time, which affects health and well-being.	Flexible employment makes it easier to complete tasks and maintain a work-life balance, although it also comes with pressure from individual responsibilities. The Group plans to continue this model to meet the needs of employees and support their well-being.	The form of employment is tailored to the needs of the employee and the requirements of the position and is an important element of the Group's functioning. Task-based work is regulated by internal sources of law, such as Employment Regulations and Remote Work Regulations, and the impact results from the adopted business model.	Positive, actual Negative, actual	Own operations	(N)
S.1.1.8. Health and safety	The Group offers health support, including medical care, vaccinations, psychological counseling, benefits and programs promoting a healthy lifestyle. At the same time, working in a laboratory or animal house is associated with potential health and safety risks. So far, no serious accidents or health problems have been reported as a result of this type of work.	The application of best health and safety practices and environmental principles contributes to the high quality of work in laboratories. Despite this, there is a possibility of occupational diseases related to the nature of the tasks performed. The Group plans to continue its best practices to reduce risks to employees' health.	Care for the health and safety of employees is a priority for the Group. The OHS Department monitors changes in legal provisions, regulations and procedures that are part of the Occupational Health and Safety Management System; these activities are consistent with the Group's business model. As part of OHS management, activities are carried out including the identification and assessment of occupational risks, the implementation of preventive measures, supervision of compliance with the applicable rules and the organization of initial and periodic training. The Group puts emphasis on building a safety culture and raising employee awareness of safe working methods. Accident and potential accident events are analysed in order to implement corrective and improvement actions, which allows for systematic risk reduction and improvement of working conditions.	Positive, actual Negative, actual	Own operations	(H)

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Equal treatment and equal opportunities for all						
S.1.2.1. Gender equality and equal pay for work of equal value	The Group promotes gender equality and diversity, as well as counteracts all forms of discrimination. It ensures equal pay; the amount of remuneration depends on the type of position held. In addition, the Group supports generational and intercultural integration and offers support for foreign employees. Inclusion and diversity are an important element of Selvita's organizational culture, fostering innovation and collaboration. The Group implements professional development programs and trainings that enable the improvement of competences and re-branching. Additionally, anti-mobbing procedures and training have been implemented to ensure a safe working environment.	Equal pay and anti-discrimination policies support employee engagement by minimizing feelings of injustice. Diversity and inclusion activities strengthen organizational culture and attract talent from different generations and nationalities, as well as support for foreign employees facilitates adaptation. Training programs increase the competencies and motivation of the team, improving the effectiveness of the organization. Anti-mobbing procedures build trust, loyalty and a positive image of the Group, while reducing legal and reputational risks.	Equal treatment and equal opportunities for all The Group responds to market and legislative changes, adjusting remuneration to market realities, despite cost pressure. Structures to support the adaptation of foreign employees and a training platform have been put in place to enable development in line with individual needs. The Anti-Mobbing Policy and the Anti-Discrimination Procedure emphasise the importance of protecting human rights and employee well-being by ensuring confidentiality and follow-up of reports.	Positive, actual	Own operations	Ⓜ
S.1.2.5. Diversity						Ⓜ
S.1.2.2. Training and skills development						Ⓜ
S.1.2.4. Measures to prevent violence and harassment in the workplace						Ⓜ

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Other labor rights and issues						
S.1.3.4. Privacy (right to privacy)	The Group has a Personal Data Protection Policy. In addition, Data Protection Officers and IT Systems Administrator have been appointed in Selvita S.A. and Selvita d.o.o. New employees receive training in data protection. The Group respects the right to privacy of employees in its daily operations.	Data protection and the prevention of security breaches are crucial for the Group. Data protection technologies are in place, and regular audits and training maintain high awareness of risks and best practices. This approach strengthens business relationships, protects privacy, and supports the stability and competitiveness of the organization.	The right to privacy is governed by the Personal Data Protection Policy and related internal documents (e.g. the Video Surveillance Policy).	Positive, actual	Own operations	Ⓜ
[Own indicator] Development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory equipment	The Group creates a working environment that attracts ambitious individuals, innovators and industry leaders. Employees have the opportunity to conduct innovative research, create inventions and patents, and use modern laboratory technology, inter alia in the area of drugs for difficult or incurable diseases. The reputation of the Group's projects also reaches beyond the borders of Poland, and the experience of employees is valued in international pharmaceutical corporations.	The Group's success is driven by investments in employee development and modern equipment, as well as cooperation with customers, partners and research institutions. Continuing proven practices allows Selvita to maintain its position as a leader in the industry, implement advanced projects and strengthen the Group's competitiveness.	The discussed impact results from the Group's business model. Modern laboratory equipment supports the development of knowledge and competences of employees, making the workplace attractive. Maintaining high standards is crucial for the Group's operations in the area of drug discovery and development.	Positive, actual	Own operations	Ⓝ

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Other social issues						
[Own indicator] Work on new substances that can contribute to the development of drugs for diseases that are so far difficult to cure or incurable	The Group focuses on drug discovery, particularly in the area of oncology, and on the development of new therapies. Selvita's activities have a major impact on human health and the prevention of civilization diseases, covering communities around the world.	The Group's success is based on attracting investors and partners, investing in research and development, and collaborating with leading universities. Building a reputation as an industry leader fosters business relationships and attracts talent. The products developed have the potential to transform the treatment of difficult diseases, increasing the Group's relevance and customer satisfaction.	The impact results from the Group's business model as an innovative CRO (Contract Research Organisation). Selvita's activities focus on drug discovery and development in areas of high demand, such as oncology, neurology, infectious diseases, inflammation, fibrosis and respiratory diseases. Research work contributes to improving public health by offering new therapies, reducing the global burden of disease and improving the quality of patients' life.	Positive, actual	Own operations	(H)

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Business conduct						
G.1.1. Corporate culture	The Group implements processes for managing sustainable development. Building awareness and creating appropriate structures takes time and commitment, which can be a burden for some employees. The mechanisms for value chain management are not yet fully implemented, but in 2025 the Group has adopted a Sustainable Procurement Policy, which defines, inter alia, expectations towards suppliers.	Increasing expenditure and employee engagement in achieving decarbonization goals will support the Group's continued progress in sustainable initiatives. Achieving these targets can translate into greater competitiveness, reduced emissions and improved key indicators. Failure to comply with standards may in turn weaken customer interest in collaboration.	The conclusions of the double materiality analysis identify key areas of sustainability action. There are plans to develop a decarbonization approach (as part of the SBTi initiative) that will enable Selvita to organize and coordinate its ESG initiatives. Strengthening internal processes and a clear division of responsibilities will facilitate the coherent implementation of these actions.	Positive, actual Negative, actual	Own Operations, Upstream, Downstream	Ⓜ
G.1.2. Whistleblower protection	The Group has anonymous whistleblowing channels, available to both employees and external stakeholders. This solution supports the most vulnerable to the impact of the Group's operations and strengthens their sense of security.	Ensuring anonymity, data protection and proper procedures fosters trust, as well as a culture of transparency and accountability, which has a positive impact on the Group's reputation. Maintaining high standards of whistleblower protection helps reduce the risk of violations of the law and supports the longterm stability of the organization.	The Group's responsibility for the safety and security of whistleblowers is based on the applicable Whistleblowing Policy. This document sets out the rules for reporting breaches and provides secure and confidential channels for the transmission of information. Attention to confidentiality and proper conduct of investigations results from the nature of the Group's operations and its approach to liability.	Positive, actual	Own Operations, Upstream, Downstream	Ⓝ
G.1.3. Animal welfare	Currently, there are no effective methods of discovering medicinal substances without the use of living organisms. The Group conducts research involving animals in accordance with strict guidelines for animal living conditions and experimentation, agreed with the Animal Welfare Team and the Ethics Committee for Animal Experiments. Each project is approved by the Local Ethics Committee, which evaluates all procedures, living conditions affecting animal welfare, as well as the scientific value of the research. The Group treats animals with the utmost respect and often raises the required ethical standards.	The research is conducted in accordance with the highest ethical and regulatory standards, with care for the Group's reputation and relations with consumers and partners, including in the context of growing proanimal awareness. Alternative methods such as computer modelling and <i>in vitro</i> studies are also used. The Group continues best practices by ensuring the integrity and transparency of its activities, which is particularly important when it comes to animal welfare issues.	Animal welfare procedures are an integral part of the Group's business model. All experiments are evaluated by an independent Local Ethics Committee, and compliance with the rules is supervised by an internal Animal Welfare Team, acting in accordance with applicable procedures. Employees participate in regular internal and external training, the progress of which is documented and reviewed. The Group consistently strives to maintain high ethical and operational standards, ensuring animal welfare and compliance with applicable requirements.	Negative, actual	Own Operations, Upstream, Downstream	Ⓝ

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Business conduct						
G.1.5. Supplier relationship management, including payment practices	The Supplier Code of Conduct regulates ESG issues in the supply chain, covering human and labor rights, environmental protection, and business integrity. The Group continues to verify suppliers through surveys, monitoring compliance with ESG requirements, however, audits have not yet been carried out. A diverse supplier base and incompleteness of upstream data make it difficult to report systemically at the next stages of the business.	The Group plans to deepen its analysis of suppliers. Non-compliance in the value chain can undermine customer trust, while compliance can have a positive impact on the entire value chain.	On the Group's website, materials for suppliers are available, defining the principles of cooperation, i.e. the Code of Conduct for Suppliers, the Sustainable Procurement Policy and the General Terms and Conditions of Purchase of Goods. In 2025 the Group has implemented a Sustainable Procurement Policy, which regulates supplier management and introduces a systemic approach to the principles of sustainable development, based on existing analyses and surveys.	Negative, actual	Own Operations, Upstream, Downstream	(H)
G.1.6. Corruption and bribery G.1.6.1. Prevention and detection, including training	The Group has implemented procedures to prevent corruption and bribery, being aware that risks related to the human factor always exist. Preventing and detecting corruption remains a priority area of action. So far, no incidents have been reported.	The Group has procedures for reporting suspected corruption and monitoring compliance with anticorruption policies, which indicate how to proceed in the event of incidents. Taking care of the trust of customers and partners, the Group continues its proven anti-corruption practices. The anonymous whistleblowing system makes it easy to report problems. The lack of effective supervision could weaken business relations.	The rules of conduct in the event of suspected violations are specified in the Anti-Corruption and Bribery Policy. Both employees and external stakeholders can anonymously report a corruption case, which will be meticulously analyzed.	Negative, potential	Own Operations	(H)
G.1.6. Corruption and bribery G.1.6.2. Incidents						(N)

TABLE 5.
Material impacts identified in the materiality assessment

ESG issue	Description of the impact on people and/or the environment	Description of the links between impact and the business model	How to manage the impact	Nature of impact	Where the impact originates	Management priority
Another issue related to business conduct						
[Own indicator] Cybersecurity	The Group's operations are based on data and analyses with the highest degree of confidentiality. Despite the use of many security procedures, the risk of data leakage as a result of a cyberattack always exists. It may lead to a breach of personal data, confidential information or laboratory test results. Such incidents can affect information security, but they do not threaten the continuity of processes or society. In addition, the use of AI-based tools is associated with the risk of unauthorized disclosure of data, in particular in the case of using external solutions or improper access management. There is also a risk of generating erroneous or misleading content.	The Group invests in modern security systems and regularly trains employees in the field of cybersecurity. Implemented plans allow employees to effectively respond to threats. Maintaining best practices minimizes the risk of losing sensitive data, breaching customer privacy, and potential legal sanctions, as well as protects the trust of partners and customers. On the other hand, the risks associated with the use of AI tools are addressed through the adoption of appropriate policy.	Cybersecurity is a key element of the Group's operations, and data security remains a priority. The rules are set out in the Information Security Policy, and regular training raises employee awareness. This impact results from the Group's business model. In 2025 the Group was awarded the CyberVadis Certificate, scoring 944 points out of 1000. In addition, in 2025 the Group has adopted and implemented an AI Policy that aims to establish principles for the responsible design, implementation, and use of AI at Selvita.	Positive, actual	Own operations	Ⓜ

As part of the materiality assessment, 7 risks and 4 opportunities were identified. These are described below, along with the expected impacts and management methods.

TABLE 6.
Material risks and opportunities identified in the materiality assessment

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Environmental risk				
Climate change risk (own operations, upstream, downstream)	Transition risk, regulatory, reputational, transformational risk. Risk of non-compliance with regulatory and business requirements to reduce greenhouse gas emissions throughout the Group's value chain. The risk results from the emissions generated by the Group.	Possible loss of contracts and a decrease in competitiveness. Possible increase in the prices of ordered goods caused by increasing emissions and environmental fees, as well as the occurrence of additional fees in connection with these emissions. The sustainable development plan and related investments can help align activities with the EU Taxonomy, but at the same time increase the costs of doing business.	Current and planned actions: Current actions include calculating emissions in three scopes and submitting a formal commitment to the Science Based Targets initiative (SBTi), an international program that supports companies in setting greenhouse gas emission reduction targets in line with the latest climate science. The plan is to set and implement emission reduction targets, which will be verified by independent SBTi experts.	Short - medium - long
Social risks and opportunities				
Employment security risk (own operations)	Risks related to insufficient human resources or availability of qualified employees. Risk related to acquiring, maintaining and building a team and adjusting the planned pace of the Group's development to the demand for specialists. On the other hand, due to the overall global economic situation, it is difficult to predict project contracts in the short and medium term, which affects employment stability - the Group is not always able to ensure full employment stability, understood as the extension of all employment contracts (especially in advance). The risk results from the Group's business model, not from a specific impact.	The Group offers possibility of combining work with doctoral studies, as well as various development paths; nevertheless, similar opportunities are also provided by other entities in the industry. The Group's budget provides for further activities by teams responsible for human resources, organizational culture and training to support employee development.	Current and planned activities: Currently, the Group maintains the existing standards of HR processes and benefits offered. Investments are planned in the development of competences, inter alia through the purchase of specialist equipment and the expansion of the training offer - with an emphasis on investing in employees.	Short - medium - long
Risk related to adequate pay (own operations)	Wage pressure, unification of the salary grid, increased employment costs. The Group noted wage pressure on the European market.	Failure to adjust wage rates to the market can increase employee turnover and thus increase the costs of recruitment, training and absenteeism. It can also reduce the efficiency and morale of the team, as well as lead to the loss of talent, which affects higher operating costs and reduces the competitiveness of the Group.	Current and planned activities: Currently, the Group is carrying out activities aimed at adjusting the level of remuneration to market conditions. Selvita plans to continue these efforts to keep rates competitive and reduce the risk of turnover.	Short - medium - long
Work-life balance opportunity (own operations)	No location restrictions in hiring qualified specialists. Effectively implemented home office working system. The Group has been successfully using the hybrid/remote work model since 2020.	Flexible working increases productivity and speeds up project completion, while maintaining a work-life balance reduces turnover, limiting recruitment and training costs. Investments in human resources and organizational culture improve personnel management and optimize employee costs.	Current and planned activities: The Group continues to work in a remote and hybrid model that works well in any location. Flexibility allows Selvita to recruit professionals from different locations, attracts the best talent and gives employees more control over their work-life balance.	Short - medium - long

TABLE 6.
Material risks and opportunities identified in the materiality assessment

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Social risks and opportunities				
Risk related to gender equality and equal pay (own operations)	Legal and reputational risks related to wage pressure; employment turnover. The Group noted wage pressure on the European market.	This risk is analysed on an ongoing basis in terms of changes in the law. This may occur especially when the Group grows or new companies are incorporated, which may lead to differences in remuneration. This can result in financial penalties for wage inequality, additional costs of adjusting wages and a decrease in work efficiency.	Current and planned activities: The Group applies appropriate remuneration standards, but it takes longer to adjust wages in companies that have been incorporated into the Group at a later stage of its development. High inflation and legal changes have increased employee turnover and negatively affected the employer's image on the Croatian market. Activities are carried out on an ongoing basis to adjust salaries to market conditions; these activities will be continued.	Short - medium - long
Diversity opportunity (own operations)	Actively promoting the diversity of employment in the Group. Selvita has a competency-based employment policy, regardless of origin, age, religion or other personal characteristics.	Experienced employees share knowledge, supporting the development of the entire team. The Group employs people from 28 countries, and openness to specialists from different parts of the world strengthens competitiveness and promotes business development. While hiring international experts and investing in staff management can increase recruitment and training costs, they translate into greater efficiency, innovation and better business outcomes.	Current and planned activities: The Group focuses on hiring the right people based on their skills, which reduces the risk of mismatches for positions. A wide range of recruitment makes it easier to attract talent, and support for professional and social adaptation reduces employee turnover and increases employee engagement.	Short - medium - long
Opportunity related to training and skill development (own operations)	Investments in employee development, career paths, internal promotions and the possibility of internal re-branching. The Group offers a wide range of professional development opportunities and a training platform.	Participation in more profitable projects, greater competitiveness, faster implementation of tasks and the ability to flexibly use the competencies of teams support the Group's development and success. The budget includes further training that will allow employees to develop their skills and advance within the organization's structures.	Current and planned activities: The Group intends to continue its best practices to support employee development, including mandatory, additional, team and individual training. The Group can seize this opportunity by investing in training programs that develop the competencies of employees and internal leaders. This will help the organization better adapt to changing market and technology requirements, enabling more complex and profitable projects. Skill development supports innovation, streamlines processes, improves operational efficiency, and strengthens organizational culture, increasing employee engagement and motivation.	Short - medium - long

TABLE 6.
Material risks and opportunities identified in the materiality assessment

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Social risks and opportunities				
Opportunity related to the development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory equipment (own operations)	Specialized and modern laboratory equipment, enabling the creation of inventions, patents and undertaking innovative research in the field of drug discovery. The opportunity comes from the Group's business model, not from a specific impact.	The costs of maintaining modern laboratories and specialized equipment are included in the Group's budget. At the same time, participation in unique projects allows Selvita to build customer trust, carry out more profitable orders, increase competitiveness and streamline processes, which can translate into higher revenues and profits.	Current and planned activities: The Group has a strong position in Poland and an important place in the industry in terms of research facilities and equipment. It regularly invests in the development of employees' competencies and provides them with appropriate working conditions. The Group can take advantage of this opportunity by focusing on further development of research and development activities through investments in new technologies and modern equipment. This will allow Selvita to implement innovative projects faster, strengthen its market position and attract investors and business partners, as well as increase the flexibility and innovation of teams.	Short - medium - long
Management risks				
Corporate culture risk (own operations, downstream)	Risks along with potential reputational and regulatory costs may result from the lack of a fully implemented sustainability management system. The Group is in the process of creating ESG-related processes; goals, activities and necessary resources are being developed.	Failure to meet ESG standards may limit access to key contracts and thus hinder the implementation of the development strategy. On the other hand, the implementation of these standards can contribute to cooperation with the largest entities in the pharmaceutical industry and the implementation of contracts of significant value. The Group has started and continues to build ESG management structures and procedures. In 2025 the Group joined the Science Based Targets initiative (SBTi) to develop specific targets for reducing greenhouse gas emissions.	Current and planned activities: The Group has joined the Science Based Targets initiative (SBTi), committing to set greenhouse gas emission reduction targets in line with the latest climate science. The Group is gradually developing its ESG system, strengthening the team's competencies and preparing for further initiatives.	Short - medium

TABLE 6.
Material risks and opportunities identified in the materiality assessment

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Management risks				
Animal welfare risk (own operations, upstream, downstream)	The risk results from the Group's business model, not from a specific impact. The issue of the balance between human and animal health is controversial. Nevertheless, there are currently no known effective alternatives to the applied approach. Reputational and social risks associated with opposition to animal research, risk of investors moving away as a result of protests and media announcements. Risk of non-compliance with good animal welfare practices and procedures at suppliers.	Failure to comply with animal welfare rules could damage the Group's image and lead to the loss of customers or investors. It could also generate costs related to image repair, PR campaigns or possible compensation. Investing in qualified staff and ensuring the right working conditions helps to minimize these risks.	Current and planned activities: Currently there are no effective methods for discovering medicinal substances without the involvement of animals. The Group has appropriate procedures and training in place to prevent violations of good practices. All studies are conducted in accordance with the guidelines of the Local Ethics Committee and reported to the National Committee. The procedures are supervised by a dedicated Animal Welfare Team. The Group works only with certified suppliers, and the research is carried out on genetically modified animals that could not survive in the wild.	Medium - long
Cybersecurity risk (own operations, upstream, downstream)	Reputational risk, cyberattacks, financial penalties as a result of leakage of data, confidential information or research results. The risk results from the Group's business model, not from a specific impact.	A data breach can have serious consequences for the entire Group value chain, generating high costs for repairing damages, including penalties and the need to implement costly remedial actions. The Group is aware of the need for data security and includes investments in IT security and training of employees in the proper handling of data.	Current and planned activities: The Group has an extensive data protection system that effectively reduces the risk of leakage. In addition, the Group conducts regular training for employees in this area. However, the human factor and the growing complexity of cyber threats still remain important. Cybersecurity is an integral part of the Group's operations, and data security remains a priority. In 2025 the Group was certified by CyberVadis, scoring 944 points out of 1000. In addition, in 2025 the Group has adopted and implemented an AI Policy that aims to establish principles for the responsible design, implementation, and use of AI at Selvita.	Short - medium - long

1.8. ESRS compliance tables



[IRO-2]

On the basis of the double materiality assessment, the Group has identified a list of material topics, which were disclosed in this Report, as set out in the table below.

In the area of social and corporate governance issues, Group-specific disclosures were also taken into account – own indicators:

- Development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory equipment – in the process of drug discovery, the Group uses technologically advanced infrastructure and unique know-how, which creates opportunities for employees to develop, conduct research, create patents and innovate;
- Discovery of substances for the treatment of difficult or incurable diseases – these activities have a real impact on improving the quality of life of patients and society around the world;
- Cooperation with social organizations, social actions, volunteering;
- Cybersecurity – confidential data and information, which require the highest level of security, are of particular importance in the Group's operations.

The following topics were considered immaterial:

- ESRS E4 Biodiversity and ecosystems. However, it is worth noting that despite the lack of significance of the issue of biodiversity itself, it is affected by climate change and pollution – areas that are important to the Group. Therefore, the compliance table also includes disclosures indirectly related to biodiversity and ecosystems.
- ESRS S2 Employees in the value chain. The dispersed and diverse structure of suppliers, resulting from the specificity of Selvita's business, makes it difficult to implement effective, systemic activities, which can be implemented within the framework of long-term and permanent cooperation. At the same time, the Selvita Group attaches great importance to respecting employee rights within its own operations, and its goal is to gradually disseminate these principles among suppliers and business partners. In 2025 Selvita has consistently required suppliers to comply with the principles set out in the Supplier Code of Conduct. A Sustainable Procurement Policy has also been implemented. Actions in this regard are described in Chapter 4.2. of the Report.
- ESRS S3 Affected communities, i.e. people or groups living or working in the same area that has been or may be affected by a reporting undertaking's operations or through its value chain. Affected communities can range from those living adjacent to the undertaking's operations (local communities) to those living at a distance. Affected communities include actually and potentially affected Indigenous peoples. The current business model of the Selvita Group neither causes nor increases the risk of negative impacts on local communities.

- ESRS S4 Consumers and end-users. The area of impact on consumers and end users was assessed as irrelevant for the Selvita Group, as its business model is based on providing services to external entities – customers, which are primarily pharmaceutical and biotechnology companies. It is the customers, not Selvita, who are responsible for direct contact with the end users, i.e. patients. At the same time, through its research projects, the Selvita Group has an indirect, positive impact on human health, which is reflected in its own indicator.

TABLE 7.
ESRS compliance table

Part of the Report	Disclosure number	Disclosure name	Chapter in the Report
General information	ESRS 2 – General disclosure		
	BP-1	General basis for preparing a sustainability statement	1.1.
	BP-2	Disclosure of information in relation to special circumstances	1.1.
	GOV-1	Role of administrative, management and supervisory bodies	1.2., 1.3.
	GOV-2	Information provided to the administrative, management and supervisory bodies of entities and the sustainability issues they address	1.3.
	GOV-2	Disclosure of how management bodies ensure that an appropriate monitoring mechanism is in place	1.3.
	GOV-3	Integrating sustainability-related performance into incentive schemes	1.3.
	GOV-4	Due diligence statement	1.3.
	GOV-5	Risk management and internal controls over sustainability reporting	1.7.3.
	SBM-1	Strategy, business model and value chain	1.4., 1.5., 1.6.
	SBM-2	Interests and views of stakeholders	1.7.2.
	SBM-3	Material impacts, risks and opportunities and their interrelationship with the strategy and the business model	1.7.3.
	IRO-1	Description of the process for identifying and assessing material impacts, risks and opportunities	1.7.1.
	IRO-2	ESRS disclosure requirements covered by the entity's sustainability statement	1.8.
IRO-2	Disclosure of a list of data points from other EU legislation and their location in the sustainability statement	1.8.	

TABLE 7.
ESRS compliance table

Part of the Report	Disclosure number	Disclosure name	Chapter in the Report
Environmental information	ESRS E1 – Climate change		
	E1.GOV-3	Integration of sustainability-related results into incentive schemes	1.3.
	E1.IRO-1	Description of processes for identifying and assessing climate-related significant impacts, risks and opportunities	1.7.1.
	E1-1	Transition plan for climate change mitigation	2.1.1.
	E1-2	Policies related to climate change mitigation and adaptation	2.1.2
	E1-3	Actions and resources in relation to climate policy	2.1.2
	E1-4	Climate change mitigation and adaptation objectives	2.1.2
	E1-5	Energy consumption and energy mix	2.1.3.
	E1-6	Gross scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions	2.1.4.
	ESRS E2 – Pollution		
	E2.IRO-1	Description of processes for identifying and assessing relevant pollution-related impacts, risks and opportunities	1.7.1.
	E2-1	Pollution policies	2.2.
	E2-2	Pollution activities and resources	2.2.
	E2-3	Pollution targets	2.2.
	E2-4	Air, water and soil pollution	2.2.
	E2-5	Substances of concern and substances of very high concern	2.5.3.

TABLE 7.
ESRS compliance table

Part of the Report	Disclosure number	Disclosure name	Chapter in the Report
Environmental information	ESRS E3 – Water and marine resources		
	E3.IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities related to water and marine resources	1.7.1.
	E3-1	Policies related to water and marine resources	2.3.
	E3-2	Water and marine activities and resources	2.3.
	E3-3	Water and marine resources objectives	2.3.
	E3-4	Water consumption	2.3.1.
	ESRS E4 – Biodiversity and ecosystems		
	E4.IRO-1	Description of processes for identifying and assessing relevant impacts, risks, dependencies and opportunities related to biodiversity and ecosystems	1.7.1.
	E4.SBM-3	Material impacts, risks and opportunities and their interrelationship with the strategy and the business model	2.4.
	ESRS E5 – Resource use and circular economy		
	E5.IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to resource use and the circular economy	1.7.1.
	E5-1	Policies related to the use of resources and the circular economy	2.5.1.
	E5-2	Resource use and circular economy activities and resources	2.5.1.
	E5-3	Resource use and circular economy objectives	2.5.1.
	E5-4	Input resources	2.5.2.
	E5-5	Resources discharged	2.5.3.

TABLE 7.
ESRS compliance table

Part of the Report	Disclosure number	Disclosure name	Chapter in the Report
Information on social issues	ESRS S1 – Own employee resources		
	S1-1	Policies related to own employee resources	3.1.
	S1-2	Procedures for cooperation with own employee resources and employee representatives on issues of impact	3.1.
	S1-3	Processes for remedying the effects of negative impacts and channels for reporting concerns by own employee resources	3.1.
	S1-4	Take action on material impacts on own workforce and use approaches to manage material risks and take advantage of material opportunities related to own workforce and the effectiveness of these actions	3.1.
	S1-5	Objectives for managing material adverse impacts, enhancing positive impacts, and managing material risks and opportunities	3.1.
	S1-6	Characteristics of the unit's employees	3.1.1.
	S1-7	Characteristics of non-employees constituting the entity's own employee resources	3.1.1.
	S1-8	Scope of collective bargaining and social dialogue	3.1.2.
	S1-9	Diversity metrics	3.1.5.
	S1-10	Adequate pay	3.1.2.
	S1-11	Social protection	3.1.2.
	S1-13	Training and skills development metrics	3.1.3.
	S1-14	Health and safety measures	3.1.4.
	S1-15	Work-life balance metrics	3.1.2.

TABLE 7.
ESRS compliance table

Part of the Report	Disclosure number	Disclosure name	Chapter in the Report
Information on social issues	ESRS S1 – Own employee resources		
	S1-16	Salary metrics (pay gap and total salary)	3.1.5.
	S1-17	Incidents, complaints and serious impacts on human rights	3.1.5.
	Own indicator	Development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory	3.1.6.
	Own indicator	Patients' health: Discovery of substances for the treatment of difficult or incurable diseases	3.2.
	Own indicator	Cooperation with social organizations, social actions, volunteering	3.3.
Corporate governance information	ESRS G1 – Business conduct		
	G1.IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities	1.7.1.
	G1-1	Business conduct policies and corporate culture	4.1., 4.1.1., 4.1.3.
	G1-2	Supplier relationship management	4.2.
	G1-3	Preventing and detecting corruption and bribery	4.1.1
	G1-4	Corruption or bribery incidents	4.1.1
	G1-6	Payment practices	4.3.
	Own indicator	Cybersecurity	4.4.

TABLE 8.
List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		1.2.
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		1.2.
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex I				1.3.
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table #1 of Annex I	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II		not applicable
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex I		Article 12 (1) of Delegated Regulation (EU) 2020/1818, Delegated Regulation (EU) 2020/1816, Annex II		not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Article 12 (1) of Delegated Regulation (EU) 2020/1818, Delegated Regulation (EU) 2020/1816, Annex II		not applicable

TABLE 8.
List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Article 2(1) of Regulation (EU) 2021/1119	2.1.1.
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Article 12.1 (d)-(g) and Article 12.2 of Delegated Regulation (EU) 2020/1818		not applicable
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex I	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Article 6 of Delegated Regulation (EU) 2020/1818		2.1.2.
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex I				2.1.3.
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex I				2.1.3.
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40–43	Indicator number 6 Table #1 of Annex I				2.1.3.

TABLE 8.

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex I	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Article 5(1), 6 and 8(1) of Delegated Regulation (EU) 2020/1818		2.1.4.
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicator number 3 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Article 8(1) of Delegated Regulation (EU) 2020/1818		2.1.4.
ESRS E1-7 GHG removals and carbon credits paragraph 56				Article 2(1) of Regulation (EU) 2021/1119	not applicable
ESRS E1-9 Exposure of the benchmark portfolio to climaterelated physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		not applicable
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a of Regulation (EU) No 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			not applicable

TABLE 8.

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy efficiency classes paragraph 67 (c)		Article 449a of Regulation (EU) No 575/2013; point 34 of Commission Implementing Regulation (EU) 2022/2453; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			not applicable
ESRS E1-9 Degree of exposure of the portfolio to climaterelated opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		not applicable
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex I, indicator number 2 Table #2 of Annex I, indicator number 1 Table #2 of Annex I, indicator number 3 Table #2 of Annex I				2.2.

TABLE 8.
List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex I				2.3.
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex I				not applicable
ESRS E3-1 Sustainable practices in the field of seas and oceans paragraph 14	Indicator number 12 Table #2 of Annex I				not applicable
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex I				2.3.1.
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex I				2.3.1.
ESRS 2 SBM-3 E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex I				not applicable
ESRS 2 SBM-3 E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex I				not applicable
ESRS 2 SBM-3 E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex I				not applicable
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex I				not applicable
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex I				not applicable

TABLE 8.
List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex I				not applicable
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex I				2.5.3.
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex I				2.5.3.
ESRS 2 SBM-3 S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				not applicable
ESRS 2 SBM-3 S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				not applicable
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				3.1.
ESRS S1-1 Due diligence strategies on issues addressed by the fundamental International Labor Organisation Conventions 1-8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		3.1.
ESRS S1-1 Procedures and measures to prevent human trafficking paragraph 22	Indicator number 11 Table #3 of Annex I				3.1.
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				3.1.4.

TABLE 8.

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS S1-3 Complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				4.1.1.
ESRS S1-14 Number of fatalities and number and rate of workrelated accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		3.1.4.
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				3.1.4.
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		3.1.5.
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				3.1.5.
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				3.1.5.
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Article 12 (1) of Delegated Regulation (EU) 2020/1818		3.1.
ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and 13 Table #3 of Annex I				3.1.

TABLE 8.

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS S2 Commitments regarding human rights policy paragraph 17	Indicator number 9 Table #3 and indicator number 11 w Table #1 of Annex I				4.2.
ESRS S2-1 Policies relating to persons working in the value chain paragraph 18	Indicators number 11 and 4 Table #3 of Annex I				4.2.
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Article 12 (1) of Delegated Regulation (EU) 2020/1818		4.2.
ESRS S2-1 Due diligence strategies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8 paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		4.2.
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex I				4.2.
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and indicator number 11 Table #1 of Annex I				4.2.
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Article 12 (1) of Delegated Regulation (EU) 2020/1818		4.2.

TABLE 8.
List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Regulation on sustainability-related disclosures in the financial services sector	Third pillar reference	Benchmark Regulation reference	EU Climate Law reference	Chapter in the Report
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex I				3.1.
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and indicator number 11 Table #1 of Annex I				not applicable
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Article 12 (1) of Delegated Regulation (EU) 2020/1818		3.1.
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex I				3.1.
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex I				4.1
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex I				4.1.1.
ESRS G1-4 Fines for violation of anti-corruption and antibribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		4.1.1.
ESRS G1-4 Standards of anticorruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex I				4.1.1.

2

Environmental information

2.1. Climate change . 81

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2.6. EU Taxonomy . 95

2.1. Climate change



2.1.1. Climate change risks

[E1-1]

During 2025, the Group did not have a formalized transition plan aimed at climate change mitigation, nor did it conduct a climate resilience analysis. In response to the growing importance of climate-related issues, in 2025 Selvita submitted its commitment to the Science Based Targets initiative and thereby formally declared that within 24 months it will set greenhouse gas emission reduction targets aligned with the latest climate science. These targets will be developed in accordance with the applicable SBTi guidelines and will undergo a formal validation process to ensure their alignment with current scientific knowledge and pathways for limiting global warming.

In parallel, work was undertaken on a scenario-based climate risk analysis, including the definition of objectives, methodological frameworks and principles for the management, as well as monitoring of actions in this area.

2.1.2. Environmental policy and strategy

[E1-2] [E1-3] [E1-4]

Work on a policy for climate change mitigation and adaptation is currently underway and constitutes an important element of the Group's developing environmental strategy. Selvita does not yet have a formally adopted, comprehensive climate policy; however, it is conducting advanced work on its development, based on the results of a climate risk scenario analysis. The policy will cover both actions aimed at mitigating climate change and measures related to adaptation to its impacts, and its formal adoption is planned for the current year.

In 2025, Selvita formally joined the Science Based Targets initiative and initiated work on defining greenhouse gas emission reduction targets and preparing them for the validation process. As of the date of this Report, the Group has not yet formally adopted or approved climate targets in line with the requirements of ESRS E1-4. Their development and formal adoption are planned in the subsequent stages of implementing the Group's climate strategy, particularly as part of the work carried out in connection with participation in the SBTi initiative.

The outcomes of these activities, together with the results of the climate risk analysis, will form the basis for further specification of the Group's environmental policy

and strategy, as well as for the gradual and more comprehensive integration of climate-related issues into the business model and management system in future reporting periods. At the current stage, the Group undertakes activities aimed at identifying, limiting, and monitoring climate-related impacts, risks, and opportunities (IRO). The effectiveness of actions taken to mitigate identified negative impacts and risks is monitored operationally, through the analysis of energy consumption, greenhouse gas emissions, and the implementation of efficiency-related measures. Due to the absence of formally adopted climate targets, the Group does not yet conduct systematic monitoring of progress against emission reduction targets as defined under the ESRS E1 standard; however, it plans to implement such a system alongside the adoption of climate targets and the further development of its environmental management system.

2.1.3. Fuel and energy consumption

[E1-5]

As part of the materiality analysis, the area related to fuel and energy consumption was considered relevant. The impact is primarily due to the high level of energy consumption in operational activities, in particular fossil energy, which translates into CO₂ emissions and climate impact. The use of energy from non-renewable sources increases greenhouse gas emissions, contributing to climate change and indirectly affecting ecosystems.

The total energy and fuel consumption of the Selvita Group in 2025 amounted to 21,107.83 MWh, of which 2,785.84 MWh was energy from certified sources, covered by purchased certificates of origin. The Group will receive a certificate confirming this purchase from the supplier in May 2026.

In one of the locations, there is a photovoltaic installation, which produced 21.79 MWh of electricity in the reporting year. However, its share in the total balance of energy consumption remains insignificant.

TABLE 9.
Energy consumption and energy basket

	Unit	2024	2025
01. Consumption of fuel from coal and coal products	MWh	0.00	0.00
02. Fuel consumption from petroleum and petroleum product	MWh	2.99	4.60
03. Fuel consumption from natural gas	MWh	1,583.68	1,617.91
04. Fuel consumption from other fossil sources	MWh	0.00	0.00
05. Consumption of purchased or obtained electricity, heat, steam and cooling from fossil sources	MWh	14,712.30	16,677.70
06. Total fossil energy consumption (sum of rows 01-05)	MWh	16,298.97	18,300.20
Share of fossil sources in total energy consumption	%	86.11	86.70
07. Nuclear energy consumption	MWh	0.00	0.00
Share of nuclear energy consumption in total energy consumption	%	0.00	0.00
08. Fuel consumption for renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0.00	0.00
09. Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources	MWh	2,619.04	2,785.84
10. Self-produced renewable energy consumption without the use of fuel	MWh	10.90	21.79
11. Total consumption of renewable and low-carbon energy (sum of rows 08-10)	MWh	2,629.94	2,807.63
Share of renewables in total energy consumption	%	13.89	13.30
Total energy consumption (sum of rows 06, 07 and 11)	MWh	18,928.91	21,107.83

TABLE 10
Total energy consumption within the scope of the conducted activity [MWh/PLN 1 mln]

	Unit	2024	2025
Total energy consumption within the scope of the conducted activity	MWh/ PLN 1 mln	54.68	56.88

2.1.4. Greenhouse gas emissions

TABLE 11.
GHG intensity per net revenue [tCO₂eq/PLN 1 mln]

	Unit	2024	2025
Total GHG emissions (location-based method) to net revenues	tCO ₂ eq/ PLN 1 mln	160.44	104.02
Total GHG emissions (market-based method) to net revenues		159.07	108.77

TABLE 12.
Net revenues [PLN mln]

	Unit	2024	2025
Net revenues used to calculate greenhouse gas intensity	PLN mln	342.7	368.8
Net revenue (other)		3.5	2.3
Total net revenue		346.2	371.1

[E1-6]

In 2025, a carbon footprint analysis was conducted for the entire Selvita Group in accordance with the international GHG Protocol Corporate Accounting and Reporting Standard. The analysis covers Scopes 1, 2 and 3, with 2024 being adopted as the base year for further comparative analyses. In 2025, a recalculation of greenhouse gas emissions was carried out for the 2024 base year. The recalculation for 2024 included an expansion of Scope 3 to incorporate data that had not been included in the 2024 sustainability report, as well as the identification of an error in the input data for Scope 2. As a result, the historical data has been adjusted accordingly. This change affects the comparability of the data with previously reported values; however, it ensures greater accuracy and alignment with current reporting standards.

Scope of emissions reporting

Reported emissions for the entire Selvita Group include:

- **Scope 1** – direct emissions resulting from the combustion of fuels in stationary and mobile sources, as well as from technological processes and transport owned or controlled by the Group. Scope 1 also includes emissions related to refrigerant leakage, including from air conditioning installations and HVAC systems.
- **Scope 2** – indirect emissions arising from the consumption of purchased electricity, heat, steam and cooling. These emissions occur at sources owned or operated by third parties and are not directly controlled by the Group.
- **Scope 3** – other indirect emissions associated with the Group's activities, including in particular purchased

goods and services, transport and distribution, waste management, business travel and employee commuting.

Emissions reporting boundaries

The emissions reporting boundary for the Selvita Group covers the parent company (Selvita S.A.) and all subsidiaries, in accordance with the operational control approach. For the purposes of reporting, 100% of emissions from each reporting entity have been included.

Methodology and assumptions

Greenhouse gas emissions were calculated using a certified data collection and sustainability management tool provided by an external supplier. The platform performs calculations in accordance with the GHG Protocol guidelines. All emission values are expressed in tonnes (Mg) of carbon dioxide equivalent (CO₂e).

Emissions profile

Within Scope 1, emissions arise primarily from the combustion of natural gas and other fuels used for heating and process purposes. In the structure of Scope 1 emissions, the largest share comes from fuel combustion in stationary equipment, while the second significant source of emissions is vehicles owned by the Group. Emissions outside the scopes, including biogenic emissions, were analyzed in relation to Scope 1 and were deemed immaterial from the perspective of the Group's operations. Due to their marginal nature, they were not included in further analyses.

TABLE 13.
GHG intensity per project [tCO₂eq/project]

	Unit	2024	2025
Total GHG emissions (location-based method) per project	tCO ₂ eq/ project	36.66	22.57
Total GHG emissions (market-based method) per project		36.34	23.60

Scope 2 emissions are presented in accordance with the GHG Protocol requirements, using two approaches:

- the location-based method, based on the average emission factor of the national electricity grid;
- the market-based method, reflecting the actual sources of purchased energy, including electricity derived from renewable sources.

In Selvita d.o.o., market-based contractual instruments in the form of Guarantees of Origin (GoO) are used, in accordance with the requirements of ESRS E1-6 AR 45d. These instruments confirm the purchase of electricity generated from renewable sources and have been included in the emissions calculation using the market-based method. In the reporting year, 13.30% of the electricity consumption in this entity was covered by these instruments.

Scope 3 continues to represent the largest share of the Group's total carbon footprint. The primary source of emissions within this scope relates to purchased materials and raw materials used in laboratory processes carried out by Group entities, providing services in the drug discovery and development area. Other significant sources of Scope 3 emissions include waste management associated with laboratory activities and

employee business travel. The remaining share comprises emissions related to employee commuting and to upstream transport and distribution within the value chain.

With regard to Scopes 2 and 3, the potential occurrence of emissions outside standard categories, including biogenic emissions, was identified. However, due to their dispersed nature, limited data availability and the high level of estimation uncertainty, these emissions have not been included in this Report.

Scope 3 assumptions

- **Category 1.** Purchased goods and services. All purchased goods and services are recorded in the internal Selvita system. Each purchase is assigned the right cost category to classify it accordingly. On the basis of the system data, a statement of purchases made in 2025 was prepared along with the cost categories assigned to them. In addition, a questionnaire was sent to the most important suppliers with questions about their carbon footprint.
- **Category 2.** Capital goods, also known as investment goods, are tangible assets used to produce other goods

and services, with a useful life exceeding one year. They contribute to increased labor efficiency and enable the expansion of production scale. The data have been compiled primarily on the basis of fixed asset records and mainly include IT equipment and laboratory apparatus.

- **Category 3.** Fuel and energy activities, not included in Scopes 1 or 2. The Group has identified and accounted for greenhouse gas emissions under Scope 3, category 3 – fuel- and energy-related activities not included in Scopes 1 or 2. Emissions in this category were estimated using data on energy and fuel consumption reported under Scopes 1 or 2, applying emission factors, as well as electricity transmission and distribution loss factors.
- **Category 4.** Transport of products purchased by the Group during the reporting period, carried out between suppliers and Selvita, using vehicles or equipment that do not belong to the Group. Information in this regard was obtained from external transport operators. In the case of transport companies that did not provide data on the carbon footprint they generate, the expenditure method was used. For shipments not included in the transport service providers' reports, internal shipment records were used to calculate emissions. On their basis, the average distance between the place of origin and collection was determined, assuming the most efficient route for a given means of transport. In addition, the average weight of transported goods was estimated on the basis of individual data contained in the transport documents. An analogous methodological approach was used for upstream and downstream processes.
- **Category 5.** Waste generated by the operation. Emissions in this category were estimated based on quantita-

tive data on generated and transferred waste, obtained from electronic record-keeping systems, using appropriate emission factors assigned to the respective waste treatment methods.

- **Category 6.** Business trips. Emissions in this category were estimated based on data on business travel (mode of transport and distance traveled), obtained from booking and expense systems, using appropriate emission factors for the respective modes of transport.
- **Category 7.** Employee commuting to work. Emissions in this category were estimated based on aggregated data on employees' commuting patterns and frequency, obtained from internal surveys and HR systems. Various modes of transport were taken into account, and appropriate emission factors were applied in line with an activity-based approach.
- **Category 9.** Transport of products by vehicles that are not owned by the Group. The scope of data processing is described in category 4.
- **Category 15.** Investments. Emissions in this category were estimated using the equity share approach, taking into account the emissions of a non-consolidated subsidiary in proportion to Selvita S.A.'s ownership interest, based on the available reported data of that entity.

Due to the service nature of the business (no manufactured products), categories 10 – 12 do not apply to the Group. Furthermore, the Group does not identify any emissions under categories 8, 13 and 14. The absence of these emissions results from the fact that the Group does not engage in activities involving the leasing of assets to third parties under operating leases, nor does it operate under a franchise model.

TABLE 14.
Greenhouse gas (GHG) emissions [tCO₂eq]

	Unit	2024	2025
Scope 1 GHG emissions			
Gross scope 1 GHG emissions	tCO ₂ eq	359.60	335.30
Proportion of Scope 1 GHG emissions from regulated emissions trading systems	%	0.00	0.00
Scope 2 GHG emissions			
Scope 2 gross GHG emissions according to the location-based method	tCO ₂ eq	6,921.30	6,915.10
Scope 2 gross GHG emissions according to the market-based method		6,451.20	8,668.50
Significant scope 3 GHG emissions			
Total indirect gross (Scope 3) GHG emissions	tCO ₂ eq	47,702.89	31,111.60
Category 1. Purchased goods and services		34,979.77	21,786.59
Category 2. Capital goods		5,584.68	2,442.23
Category 3. Fuel and energy activities (not included in Scope 1 or 2)		2,593.92	2,453.30
Category 4. Upstream transport and distribution		45.41	37.14
Category 5. Waste generated by the operation		110.14	113.67
Category 6. Business trips		513.19	288.83

	Jednostka	2024	2025
Category 7. Employee commuting to work	tCO ₂ eq	194.97	50.91
Category 8. Leased senior assets		0.00	0.00
Category 9. Downstream transport		23.27	0.00
Category 10. Processing of sold products		N/A	N/A
Category 11. Use of sold products		N/A	N/A
Category 12. Processing of sold products at the end of their useful life		N/A	N/A
Category 13. Downstream assets subject to leases		0.00	0.00
Category 14. Franchise		0.00	0.00
Category 15. Investments		3,657.54	3,938.95
Total GHG emissions			
Total GHG emissions (location-based method)	tCO ₂ eq	54,983.79	38,362.00
Total GHG emissions (market-based method)		54,513.69	40,115.40

2.2. Pollution



[E2-1] [E2-2] [E2-3] [E2-4]

The Selvita Group is working on developing a comprehensive environmental policy that will consistently cover issues related to both environmental pollution and climate change. As of the end of 2025, the Group had not yet formally adopted a comprehensive environmental policy covering these areas. Within this policy, objectives and actions will be defined with regard to pollution prevention, the reduction of emissions of harmful substances to air, water and soil, as well as the safe management of chemicals and waste, in a manner appropriate to the nature of the Group's operations.

At the same time, the Group fulfills its legal obligations related to the monitoring and reporting of environmental indicators, including those concerning air pollutant emissions. Such monitoring is conducted to the extent and in the form required by applicable regulations, in particular with respect to emissions associated with laboratory and technical activities. At the current stage, the Group does not define measurable pollution reduction targets beyond those directly resulting from legal requirements. This results from the specific nature of the research and development activities conducted, in which pollutant emissions are relatively low and depend on the projects carried out. Laboratory work is mainly performed at an analytical or small scale, which limits the quantities of reagents used and the amount of waste generated. The main tools for reducing environmental impacts are prevention, substitution of hazardous substances, and optimization of laboratory processes.

Preventive measures include the use of closed workstations (e.g., laboratory fume hoods and local exhaust ventilation systems), which limit the emission of volatile compounds

into laboratory air. Work with organic solvents is carried out under controlled laboratory conditions, and used solvents are collected separately and transferred to specialized entities responsible for the recovery or disposal of chemical waste.

The substitution of hazardous substances involves replacing more toxic or environmentally persistent reagents with alternatives that have a lower hazard profile, where this is feasible from the perspective of research methodologies.

Optimization of laboratory processes includes actions aimed at minimizing the consumption of reagents and the generation of waste, for example, through careful planning of experiments to reduce the number of repetitions and the quantity of reagents used.

Additionally, laboratories apply procedures for the safe handling of substances with an elevated hazard profile. Such substances are handled in designated work areas with the use of appropriate technical and organizational protective measures. This approach helps limit potential emissions to the environment and ensures proper management of chemical waste generated.

Concerning the requirements of ESRS E2-4 and ESRS E2-5, due to the nature of the research and development activities carried out in laboratories, the Group monitors selected operational indicators related to the use of chemical substances and waste management, in particular chemical waste, and other hazardous waste. Monitoring is conducted based on records of potentially hazardous substances and substances of very high concern, as well as the waste inventory system, which enables ongoing control of the quantities of potentially hazardous substances used and the amounts of waste generated and transferred for further treatment. These

data form the basis for assessing the environmental impact of the Group's operations and for identifying areas requiring further actions aimed at reducing potential pollution. In future reporting periods, the Group plans to further develop its environmental monitoring system and to consider introducing more formalized metrics and targets in pollution prevention, including with respect to potentially hazardous substances and substances of very high concern.

The Group's existing environmental policy framework includes procedures and instructions aimed at preventing environmental incidents and mitigating their effects, particularly in the event of unexpected releases of chemical substances into the environment (e.g. during internal transport or as a result of packaging damage). In this regard, the following measures are applied, among others:

- continuous supervision of processes, enabling the rapid identification of potential risks and the implementation of preventive actions;
- immediate activation of emergency response procedures to effectively limit the impact of incidents on employee health and the environment;
- regular training sessions and simulation exercises to ensure that employees are adequately prepared to respond to emergency situations.

The Selvita Group's approach to reducing pollution also includes promoting high environmental standards throughout the supply chain. The policies and actions in this area are described in detail in the Chapter 4.2 of the Report.

2.3. Water and marine resources



[E3-1] [E3-2] [E3-3]

The Selvita Group has not implemented a separate policy addressing the management of material impacts, risks and opportunities related to water and marine resources, nor have specific targets or actions been established in this area. These issues are addressed within the framework of the Group's existing general environmental and operational policies and procedures.

2.3.1. Water consumption

[E3-4]

Selvita conducts research and development activities in the field of drug discovery and development, carried out in laboratories. Water is used primarily for laboratory work, as well as for sanitary and consumption purposes. It comes from external suppliers. Water is not recycled or reused. Water consumption is monitored annually in all organizational units of the Group. The data presented for 2025 include both actual meter readings and information resulting from cost settlements under laboratory space lease agreements from third parties.

In 2025, the Selvita Group used a total of 38,315 m³ of water. The Selvita Group does not have locations in areas with a high water deficit.

A total of 310 m³ of water is collected on the premises of the facilities belonging to the Selvita Group for fire protection purposes. The laboratory building located in

Krakow additionally has a rainwater retention tank with a usable capacity of 292.5 m³, the purpose of which is to slow down the outflow of rainwater to the receiver in the event of intense sudden rainfall. Excess retention water can also be used to water green areas.

The intensity of water consumption (total water consumption per PLN 1 million of revenue) is: 103.25 m³/PLN 1 million.

The Group assumes that total water consumption is equal to water withdrawal. This is due to the lack of reliable data to accurately estimate how water is split between recovery, losses, and discharges to the environment. In practice, some of the withdrawn water becomes part of waste or is used in technological processes, including evaporation, which makes it difficult to determine the exact level of water consumption.

TABLE 15.

Water consumption	Unit	2024	2025
Total water consumption	m ³	33,824	38,315
Intensity of water consumption	m ³ /PLN 1 mln	97.70	103.25

2.4. Biodiversity



[E4.SBM-3]

In the area of biodiversity, the Group identified indirect environmental impacts, in particular those related to greenhouse gas emissions and waste management. Greenhouse gas emissions generated in the course of the Selvita's activities – primarily related to energy consumption, transportation, and the operation of laboratory infrastructure – contribute to climate change. These changes may indirectly affect biodiversity and ecosystems by disrupting natural habitats, altering environmental conditions, and weakening ecosystem stability. Over the long term, the accumulation of these processes may result in a reduction in genetic diversity and the degradation of ecosystems, which constitutes a significant systemic risk at the global level.

With regard to waste management, including medical and veterinary waste, the Group does not identify any direct impact on populations of living organisms or on ecosystems. Such waste is transferred to specialized external entities and disposed of in accordance with applicable regulations, primarily through thermal treatment. At the same time, Selvita recognizes the potential for indirect impacts on biodiversity, depending on the technologies and standards applied by external waste management contractors. The Group has no practical ability to control the manner in which medicinal products are disposed of by patients, which may also generate indirect environmental impacts. Selvita identifies opportunities to further reduce indirect environmental impacts through improvements in energy efficiency, optimization of laboratory processes and the gradual integration of biodiversity considerations into operational and procurement-related decisions.

The Group has analyzed the potential impact of its activities on biodiversity and ecosystems. Due to the nature of its research and development activities, which are conducted primarily in a laboratory environment, and the lack of direct interference with natural areas, the Group's impact on biodiversity is assessed as limited. Consequently, as of the date of this Report, the Group does not have a formally adopted policy dedicated to the protection of biodiversity and ecosystems, formalized actions or transition plans directly related to this area, quantitative targets concerning biodiversity protection, or environmental metrics related to impacts on biodiversity. At the same time, the Group monitors the compliance of its operations with applicable environmental regulations and applies general measures aimed at reducing environmental impacts, such as proper waste management, the rational use of resources, and the control of emissions related to laboratory activities.

2.5. Resource use and the circular economy



2.5.1. Circular economy

[E5-1] [E5-2] [E5-3]

At present, the Group does not have a separate policy governing the management of material impacts, risks and opportunities related to resource use and the circular economy, nor has it established formalized targets in this area. Despite the absence of formalized targets, the Group monitors the effectiveness of actions undertaken in this area on an operational basis, in particular through the analysis of the quantity and composition of waste generated, the level of its segregation, and the methods of waste treatment applied by external waste management entities.

Selvita undertakes actions aimed at rationalizing resource use, which in particular include:

- ongoing monitoring of the consumption of chemical reagents, consumables and single-use laboratory equipment;
- procurement planning aimed at reducing the risk of reagent expiration and the generation of unused waste;
- optimization of the number of orders and consolidation of deliveries, allowing for a reduction in the amount of transport packaging;
- segregation of waste in accordance with applicable regulations and cooperation with specialized entities responsible for waste disposal and recycling (where possible);

- gradual consideration of environmental aspects in the design of new laboratory and office spaces, including the use of equipment suitable for reuse or refurbishment;
- activities aimed at raising employee awareness regarding the rational use of materials and proper waste management.

The Group undertakes actions aimed at increasing the level of recycling and recovery of waste, in particular packaging waste, including plastic packaging and packaging from chemical substances. Such waste is segregated in accordance with applicable procedures and subsequently transferred to specialized entities, holding the appropriate permits for recycling or recovery (including energy recovery), depending on the type of waste and applicable legal requirements. Examples of such actions include:

- the use in administrative activities of office materials made from secondary raw materials, such as office paper produced from recycled materials or bearing environmental certificates confirming the share of recovered raw materials;
- reducing the use of single-use materials in administrative areas by introducing reusable products;
- giving preference in procurement processes to consumables and product packaging with a higher share of recycled content or that are suitable for further recycling;
- cooperation with specialized waste management companies responsible for the collection and treatment of waste, including the transfer of selected waste streams (e.g., plastic packaging, paper and cardboard, metals, and glass) to recovery or recycling processes;

- conducting information and awareness-raising activities among employees on proper waste segregation and the reduction of waste generation.

For waste generated in laboratories, where technically and legally feasible, selected streams of chemical waste or packaging from reagents are transferred to recovery processes, including energy or material recovery, in accordance with applicable regulations governing the management of hazardous waste.

These activities aim to gradually increase the share of waste directed to recycling and recovery while reducing the amount of waste sent for disposal. Selvita plans to systematize its approach to issues related to resource use and the circular economy through the development of an environmental policy and a sustainability strategy. These documents will enable the gradual formalization of activities, the identification of areas for further optimization, and the definition of realistic development directions, taking into account both environmental objectives and the technological and regulatory conditions of the Group's operations. It is assumed that the process of developing and implementing these documents will be carried out gradually over a period of approximately 24 months, allowing for the incorporation of the results of ongoing environmental analyses as well as experience derived from the Group's current operational activities.

2.5.2. Resources introduced into the organization

[E5-4]

Resources introduced as part of the activities of the entire Group include products used in the provision of services to customers within projects related to drug discovery and development, as well as in the processes of small-scale manufacturing of medicinal products conducted in one of the organizational units.

In 2025, the total weight of reagents used was about 245 Mg (tonnes).

Selvita did not maintain a complete mass record of all goods introduced into the organization. This results from the nature of its business activities – the Group purchases a large number of diverse products, often with low individual value and mass. Therefore, determining the weight of each item and maintaining detailed mass records for all items is not operationally feasible. A mass was provided for reagents (technical materials), which represent the largest group of purchased goods. The Group has mass data only for some reagents, while for others such data is not available. The total weight of the goods received was calculated on the basis of the available purchase data for reagents, using the unit weights of the products.

The Group does not have data regarding products originating from recycling or reuse.

TABLE 16.
Total weight of reagents used [Mg]

	Unit	2024	2025
Total weight of reagents used	Mg	178	245

2.5.3. Resources discharged from the organization, including waste

[E5-5] [E2-5]

Processes related to waste generation and waste management within the Selvita Group are carried out in a decentralized manner and are tailored to the specific characteristics of individual organizational units as well as the applicable legal regulations. Each unit operates on the basis of individual environmental permits, which precisely define the permitted types and maximum quantities of waste that may be generated as a result of laboratory and research and development activities. Oversight of environmental matters, including waste management, is exer-

cised by a dedicated department responsible for monitoring ongoing waste streams and maintaining detailed records of waste generation, transfer for further processing, recovery, recycling or disposal. These data are aggregated annually within a central reporting system, which enables the preparation of a consolidated report covering all Group entities, with a breakdown of waste quantities by category.

The nature and structure of the generated waste depend on the type of research projects carried out. Waste segregation is performed directly at the point of generation, after which waste is temporarily stored in appropriately adapted, labeled, and secured areas. The Selvita Group regularly analyzes the environmental impact of the waste it generates by monitoring the quantity and composition of waste produced, including the distinction between hazardous and non-hazardous waste. This analysis is carried out based on waste records maintained in accordance with applicable legal regulations, in particular through the systematic use of waste transfer notes and waste inventory records. Data on the quantities of waste generated are periodically reviewed and analyzed in order to identify the main waste streams and assess opportunities to reduce waste generation or increase the level of recovery. The analysis also includes verification of the methods used by external entities to manage the waste to which it is transferred, including assessing the possibility of directing selected waste streams to recovery or recycling processes instead of disposal.

The main waste streams generated within the Group include:

- Waste resulting from the use of chemical substances and reagents. This category includes residues from work with chemicals, such as unused or no longer usable reagents, spent process solvents and solid waste containing hazardous substances. This waste stream also includes packaging that has been in contact with hazardous substances, single-use laboratory equipment, cleaning materials and consumables such as technical oils generated during the servicing of equipment and machinery.
- Biological waste related to laboratory activities. This stream includes waste generated during biological and pharmacological research, including tissue materials, cell cultures, bodily fluids and other biological samples of human or animal origin. It also covers waste containing genetically modified organisms or biological agents of low hazard levels (risk groups 1 and 2), which, due to their nature, require controlled and safe handling.
- Used equipment and technical assets. This stream includes laboratory devices, research equipment, technical installations and IT equipment that have been withdrawn from use due to loss of functionality or replacement with new solutions.
- Packaging waste and other waste. This category includes waste generated as a result of day-to-day operational and administrative activities, such as packaging waste (e.g. paper and cardboard, plastics, glass, scrap metal), as well as used furniture or other items of equipment.

TABLE 17.
Waste [Mg]

	Unit	2024	2025
Total waste generated from own operations	Mg	269.59	292.95
Hazardous waste		190.41	217.03
Non-hazardous waste		79.18	75.92

TABLE 18.
Hazardous and non-hazardous waste according to the management method in Selvita Group [Mg]

	Unit	2024	2025
Hazardous waste for which disposal has been avoided	Mg	56.74	88.92
Non-hazardous waste for which disposal has been avoided		17.10	70.61
Hazardous waste prepared for re-use		0.00	0.00
Non-hazardous waste prepared for re-use		0.00	0.03
Hazardous waste for which disposal has been avoided as a result of recycling		27.97	74.57
Non-hazardous waste for which disposal has been avoided as a result of recycling		0.00	14.28
Hazardous waste for which disposal has been avoided as a result of other recovery operations		0.03	36.87
Non-hazardous waste for which disposal has been avoided as a result of other recovery operations		17.10	56.45
Hazardous waste sent for disposal		133.66	85.55
Hazardous waste sent for disposal by incineration		133.66	64.19
Non-hazardous waste sent for disposal		62.07	1.90
Non-hazardous waste sent for disposal by incineration		62.07	1.90
Total non-recycled waste		224.90	173.16
Total non-recycled waste	%	83	59.13
Hazardous waste sent for disposal by landfilling	Mg	0.00	0.12
Hazardous waste sent for disposal by other disposal processes		0.00	16.95
Total amount of radioactive waste		0.00	0.00

2.6. EU Taxonomy



Introduction – EU Taxonomy compliance

In this Report, the Selvita Group once again presents information on the compliance of its activities with the requirements of the EU Taxonomy. The obligations in this regard arise from Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020, on the establishment of a framework to facilitate sustainable investment (EU Taxonomy; hereinafter: "Taxonomy"). This Regulation transposes the European Union's climate and environmental objectives into Technical Screening Criteria (hereinafter: "TSCs"), which assess whether an activity can be considered sustainable in relation to six environmental objectives:

1. climate change mitigation;
2. climate change adaptation;
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy;
5. pollution prevention and control;
6. protection and restoration of biodiversity and ecosystems.

All types of activities can be assigned to one of three categories:

1. Environmentally sustainable activities (Taxonomy-aligned) – Taxonomy-eligible activities for which the TSCs and Minimum Safeguards (hereinafter: "MS") have been met;

2. Taxonomy-eligible, but not environmentally sustainable activities (not Taxonomy-aligned) – Taxonomy-eligible activities for which no TSCs have been conducted or at least one of the criteria has been found not to be met or MS has not been met;
3. Taxonomy-non-eligible activities – activities for which no TSCs have been defined (including activities for which criteria may be developed in the future and will then become eligible).

The Taxonomy is therefore a classification system that allows for the examination and disclosure of the extent to which the activities carried out by the Selvita Group are environmentally sustainable.

An environmentally sustainable activity is one that at the same time:

- meets the TSCs;
- contributes substantially to one or more environmental objectives;
- does not cause significant harm to any of the other environmental objectives (DNSH principle);
- is conducted in accordance with the MS specified in Article 18 of Regulation 2020/852.

TSCs are detailed requirements that allow to determine whether a given activity makes a substantial contribution to one of the environmental objectives, and at the same time does not cause significant harm in relation to the other objectives.

The TSCs have been regulated in the following delegated acts:

- Commission Delegated Regulation (EU) 2021/2139 of June 4, 2021 (the "Climate Delegated Act") – this regulation sets out the criteria for a substantial contribution to two environmental objectives – climate change mitigation (CCM) and climate change adaptation (CCA), as well as the principles of no significant harm to other environmental objectives ("Do No Significant Harm" – DNSH). Regulation 2021/2139 has been amended by:
 - Commission Delegated Regulation (EU) 2022/1214 of March 9, 2022, introducing requirements for activities related to the production of energy from gaseous fuels and nuclear energy;
 - Commission Delegated Regulation (EU) 2023/2485 of June 27, 2023 (the "Environmental Delegated Act"), which expanded the catalogue of activities and modified selected TSCs;
- Commission Delegated Regulation (EU) 2023/2486 of June 27, 2023, which establishes TSCs for four remaining environmental objectives: sustainable use and protection of water and marine resources (WTR), transition to a circular economy (CE), pollution prevention and control (PPC), and protection and restoration of biodiversity and ecosystems (BIO).

The Selvita Group made use of the possibility provided for in Article 4 of the Commission Delegated Regulation (EU) 2026/73 of July 4, 2025, and submitted the required information in accordance with Delegated Regulations (EU)

2021/2178, (EU) 2021/2139 and (EU) 2023/2486 in the version in force on December 31, 2025.

MS includes procedures to ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight core conventions set out in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Charter on Human Rights.

In accordance with Article 8 of Regulation 2020/852, entities within its scope are required to disclose three key indicators:

1. the percentage of turnover generated by products or services related to environmentally sustainable activities;
2. the percentage of capital expenditure (CapEx) attributed to environmentally sustainable assets or processes;
3. the percentage of operating expenditure (OpEx) related to assets or processes related to environmentally sustainable activities.

Detailed rules for the calculation and disclosure of the above indicators are set out in Commission Delegated Regulation (EU) 2021/2178.

EU Taxonomy compliance testing process at the Selvita Group

Step 1: Identification of the activities covered by the EU Taxonomy (eligibility assessment)

The first step in the process was to review the activities undertaken by the Selvita Group in terms of whether they are EU Taxonomy-eligible – i.e. whether they have been included in the delegated regulations defining the activities and establishing specific TSCs.

For the purposes of reporting for 2024, in January and February 2025, the persons responsible for individual areas of the Selvita Group took part in the process of identifying activities covered by the EU Taxonomy. To identify types of activities, their descriptions contained in the annexes to Commission Delegated Regulation (EU) 2021/2139 and Commission Delegated Regulation (EU) 2023/2486 were used – the descriptions contained in these regulations were compared to the activities actually carried out by the companies of the Selvita Group. In the absence of sufficient unambiguity in the description of the activity, the NACE statistical classification of economic activities was used. The persons responsible for individual areas of the Selvita Group had access to files containing lists of activities with descriptions. Communication was carried out through e-mail correspondence and comments on files in a shared space (Sharepoint). Responsible persons from individual departments provided information on the possibility of qualifying a given activity. The value of the costs was checked by the Controlling Director.

The results of this analysis were verified in January and February 2026 for the purposes of reporting for 2025 – it was checked whether they remain valid. Internal meetings were held, which were attended by people responsible for individual areas of the Selvita Group. The verification indicated that the areas of activity identified a year earlier remain current, and CCM 7.2 Renovation of existing buildings should also be added.

The list of identified activities is therefore as follows:

- CCM 4.1 Electricity production using photovoltaic technology
- CCM 6.5 Transport by motorcycles, passenger cars and light commercial vehicles
- CCM 6.13 Personal mobility infrastructure, bicycle logistics
- CCM 7.2 Renovation of existing buildings
- CCM 7.5 Installation, maintenance and repair of instruments and equipment for measuring, regulating and controlling the energy performance of a building
- CCM 7.6 Installation, maintenance and repair of renewable energy technology systems
- CCM 8.1 Data processing; website management (hosting) and similar activities

For the purposes of calculating the KPIs for 2025, only those Taxonomy-eligible activities are included, for which revenues, capital expenditures or operating expenses occurred during the reporting period. In 2025, no revenues were recognized for the CCM 4.1, CCM 7.5, CCM 7.6 and CCM 6.13 activities,

and no costs were incurred, therefore they were not subject to further analysis.

Further work therefore concerned three types of activity: CCM 6.5, CCM 7.2 and CCM 8.1.

The values of costs and their assignment to individual activities have been verified by the Controlling Director.

Steps 2 and 3: Analysis of the significant contribution and DNSH

After reviewing the activities for their eligibility, the next step was to analyze whether the identified activities met the requirements for a substantial contribution. For this purpose, TSC cards for CCM 6.5, CCM 7.2 and CCM 8.1 have been prepared. The cards contain the detailed criteria set out in the delegated regulations. The cards were developed by the Legal Department, with the support of representatives of the departments responsible for the analyzed areas of activity, and based on the results of the identification process described in Step 1.

As a result of the evaluation, it was concluded that the activities of CCM 6.5, CCM 7.2 and CCM 8.1 carried out by the Selvita Group do not meet the criteria of a substantial contribution and thus cannot be considered as EU Taxonomy-aligned. Due to the non-fulfilment of the criteria for a substantial contribution, no further DNSH analysis was carried out.

Step 4: MS analysis

MS are not met when one of the following conditions exists:

- Inadequate or non-existent human rights due diligence processes, including labor rights, corruption, taxation and fair competition.

- Final liability or final recognition of violations of labor rights or human rights in certain types of court proceedings.
- Lack of cooperation with the OECD National Contact Point (OECD NCP) on a notification accepted by the OECD NCP.
- No response from the entity within 3 months to a report of violations, published by the Business and Human Rights Resource Centre (BHRRRC).

The Selvita Group has analyzed the above conditions:

- The verification of human rights due diligence processes was carried out by completing a questionnaire from an external auditor, which concerned in particular labor rights, corruption, taxation and fair competition. The questionnaire was completed by lawyers from the Legal Department in consultation with other departments (e.g. those responsible for tax issues). The analysis showed that the Selvita Group has implemented appropriate human rights due diligence processes, including labor rights, corruption, taxation and fair competition.
- As part of the completion of the questionnaire described in point 1 above, it was also confirmed that the companies of the Selvita Group were not ultimately held liable or found to violate labor law or human rights in certain types of court cases in the field of labor law or human rights.
- As part of the questionnaire described in point 1 above, the lack of notifications in the OECD NCP was confirmed in relation to the companies from the Selvita Group.
- As part of the completion of the questionnaire described

in point 1 above, the lack of applications in the BHRRRC was confirmed in relation to the companies from the Selvita Group.

In view of the above, it was considered that the MS had been met.

Step 5: Calculation of key indicators

Based on the analysis carried out in accordance with Steps 1 – 4 above, the activities of the Selvita Group have been divided into the following categories, for which the percentage of turnover, capital expenditures (CapEx) and operating expenses (OpEx) has been determined:

- Environmentally sustainable activities (Taxonomy-aligned) – in 2025, the Selvita Group did not identify activities that met the combined TSC, DNSH and MS criteria – as a consequence, no turnover, CapEx or OpEx for this category were reported;
- Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) – in 2025, this type of activity accounted for 0.49% of turnover, 0.18% of capital expenditures and 13.17% of operating expenses of the Selvita Group;
- Taxonomy-non-eligible activities – in 2025, 99.51% of turnover, 99.82% of capital expenditures and 86.83% of operating expenses of the Selvita Group came from this type of activity.

In connection with the 2025 Taxonomy analysis and the review of 2024 data, the Selvita Group has refined the method for determining CapEx and OpEx KPIs to ensure

that their calculation is fully aligned with the definitions set out in Delegated Regulation (EU) 2021/2178.

Regarding CapEx, the denominator was adjusted by:

- excluding items that do not constitute increases in the gross value of assets (including expenditures remaining in assets under construction);
- including increases resulting from the transfer of assets under construction to use;
- including increases in the gross value of tangible fixed assets and intangible assets acquired through the acquisition of PozLab sp. z o.o.

As a result, the share of capital expenditures qualifying as CapEx for 2024 amounts to 0.26% (previously reported as 0.34%).

Regarding OpEx, both the numerator and denominator of the indicator were updated by excluding employee costs, which, according to the EU Taxonomy definition of OpEx, do not constitute operating expenditures within the meaning of Article 1.1.3 of Regulation 2021/2178.

Following the update, the share of qualifying OpEx for 2024 amounts to 13.37% (instead of 17.38%).

Accounting principles

The following accounting principles were used to calculate the percentage of turnover, capital expenditure (CapEx) and operating expenses (OpEx):

- Turnover – the denominator was the consolidated operating income of the Selvita Group in 2025, excluding other operating income. The numerator includes revenues attributed to Taxonomy-eligible activities;
- Capital expenditure (CapEx) – the basis for the calculation comprises capital expenditures recognized across

individual entities within the Selvita Group. The denominator of the CapEx KPI consists of additions to property, plant and equipment (PPE) and intangible assets, as reported in the consolidated financial statements at gross values, i.e. before depreciation, amortization and any revaluation adjustments, excluding fair value changes. In particular, the denominator includes the following items disclosed in the consolidated financial statements:

- increases in gross carrying amounts resulting from acquisitions and transfers from assets under construction, as presented in Note 10.1;
- increases in gross carrying amounts resulting from acquisitions, as presented in Note 12.1.

The numerator includes the portion of capital expenditures that relates to economic activities eligible under the Taxonomy;

- Operating expenses (OpEx) – the denominator were direct, non-capitalized costs related to the current servicing of the property, plant and equipment of the Selvita Group, necessary to ensure the continuous and effective operation of these assets. The numerator is assigned to the part of operating expenses included in the denominator that relates to assets or processes related to Taxonomy-aligned economic activities, including other needs related to the adjustment of human resources and direct non-capitalized costs.

The data used for the calculations came from the financial and accounting system of Selvita S.A. and from the financial and accounting systems of individual subsidiaries of the Selvita Group. In this Sustainability Report, the Group uses the same currency as in its financial statements.

The Selvita Group avoids double counting in the allocation of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) by applying appropriate consolidation eliminations in accordance with applicable accounting regulations. Furthermore, no risk of double qualification of CapEx and OpEx has been identified, as the activities included in the CapEx and OpEx KPIs do not overlap and are recognized separately in the accounting records.

In the case of operating expenses, which are defined in the Commission Delegated Regulation (EU) 2021/2178 in a way that does not refer to international financial reporting standards, all accounts in the accounting system of the Selvita Group were reviewed; subsequently, items meeting the definition of OpEx were assigned each time to a given Taxonomy-eligible activity type or to a set of other operating expenditure (non-Taxonomy-eligible).

Nuclear energy and fossil gas related activities – data for 2023, 2024 and 2025

TABLE 19.

Nuclear energy and fossil gas related activities – data for 2023, 2024 and 2025

Nuclear energy related activities		
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Due to the fact that the Selvita Group does not conduct activities related to the types of operations listed in the table, the tables accompanying the disclosure of key performance indicators for activities 4.26–4.31 are not pre-

sented, as indicated by the provisions of Article 8(6)–(8) of EU Regulation 2021/2178, since they would contain only zero values in all cases.

TABLE 20.

Turnover

Financial year 2025	Year		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2024	Category enabling activity	Category transitional activity
	Code or codes	Turnover	Proportion of Turnover, 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity					
Economic Activities	thousand PLN	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover from environmentally sustainable activities (Taxonomy A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%			
Of which enabling	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E		
Of which transitional	0	0%								N	N	N	N	N	N	N	0%		T	
A.2. Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)																				
			EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Data processing; website management (hosting) and similar activities	CCM 8.1	1.795	0.49%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.35%			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1.795	0.49%	0.49%	0%	0%	0%	0%	0%								0.35%			
A. Turnover from Taxonomy-eligible activities (A.1+A.2)		1.795	0.49%	0.49%	0%	0%	0%	0%	0%								0.35%			
B. Taxonomy-non-eligible activities																				
Turnover from non-Taxonomy-eligible activities		362.677	99.51%																	
Total (A+B)		364.471	100%																	

Within the Selvita Group, revenues are obtained primarily from the service of conducting preclinical tests on behalf of customers. The Group's consolidated sales revenues in 2025 amounted to PLN 364.5 million, of which PLN 1.8 million is Taxonomy-eligible, as part of turnover related to the activity CCM 8.1 Data processing; website management (hosting) and similar activities – this accounts for 0.49% of turnover. This activity does not meet the criteria of a substantial contribution, so the turnover associated with it was considered eligible, but not Taxonomy-aligned.

TABLE 21.

	Proportion of turnover / Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0.49%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

TABLE 22.
Capital expenditure (CapEx)

Financial year 2025	Year		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, 2024	Category enabling activity	Category transitional activity						
	Code or codes	CapEx	Proportion of CapEx, 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Y/N					Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
	thousand PLN	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. Taxonomy-eligible activities																										
A.1. Environmentally sustainable activities (Taxonomy-aligned)																										
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	N	N	N	N	N	N	0%			
Of which enabling	0	0%	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	N	N	N	N	N	N	0%	E		
Of which transitional	0	0%								N	N	N	N	N	N	N	N	N	N	N	N	N	0%		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																										
			EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL																	
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	-	-	-	-	-	-	-	-														0.26%			
Renovation of existing buildings	CCM 7.2	31	0.18%	EL	N/EL	N/EL	N/EL	N/EL	N/EL														-			
Capital expenditure from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)		31	0.18%	0.18%	0%	0%	0%	0%	0%														0.26%			
A. Capital expenditure for Taxonomy-eligible activities (A.1+A.2)		31	0.18%	0.18%	0%	0%	0%	0%	0%														0.26%			
B. Taxonomy-non-eligible activities																										
CapEx of Taxonomy-non-eligible activities		17.360	99.82%																							
Total (A+B)		17.391	100%																							

In 2025, the Selvita Group realized capital expenditures in the amount of PLN 17.4 million, of which PLN 0.03 million is Taxonomy-eligible. In the case of activity CCM 7.2. Renovation of existing buildings was found that the criteria for a substantial contribution were not met and therefore the capital expenditure related to this activity was considered eligible, but not Taxonomy-aligned.

TABLE 23.

	Proportion of CapEx / Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0.18%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

In 2025, the Selvita Group incurred operating expenses of PLN 12.7 million, which were 86.83% Taxonomy-non-eligible. Operating expenses related to Taxonomy-eligible activities relate to CCM 7.1 Construction of new buildings and CCM 6.5 Transport by motorcycles, passenger cars and light commercial vehicles – this together accounts for 13.17% of operating expenses. The activities do not meet the criteria of a substantial contribution, so they have been considered eligible, but not Taxonomy-aligned.

TABLE 25.

	Proportion of OpEx / Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	13.17%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

3

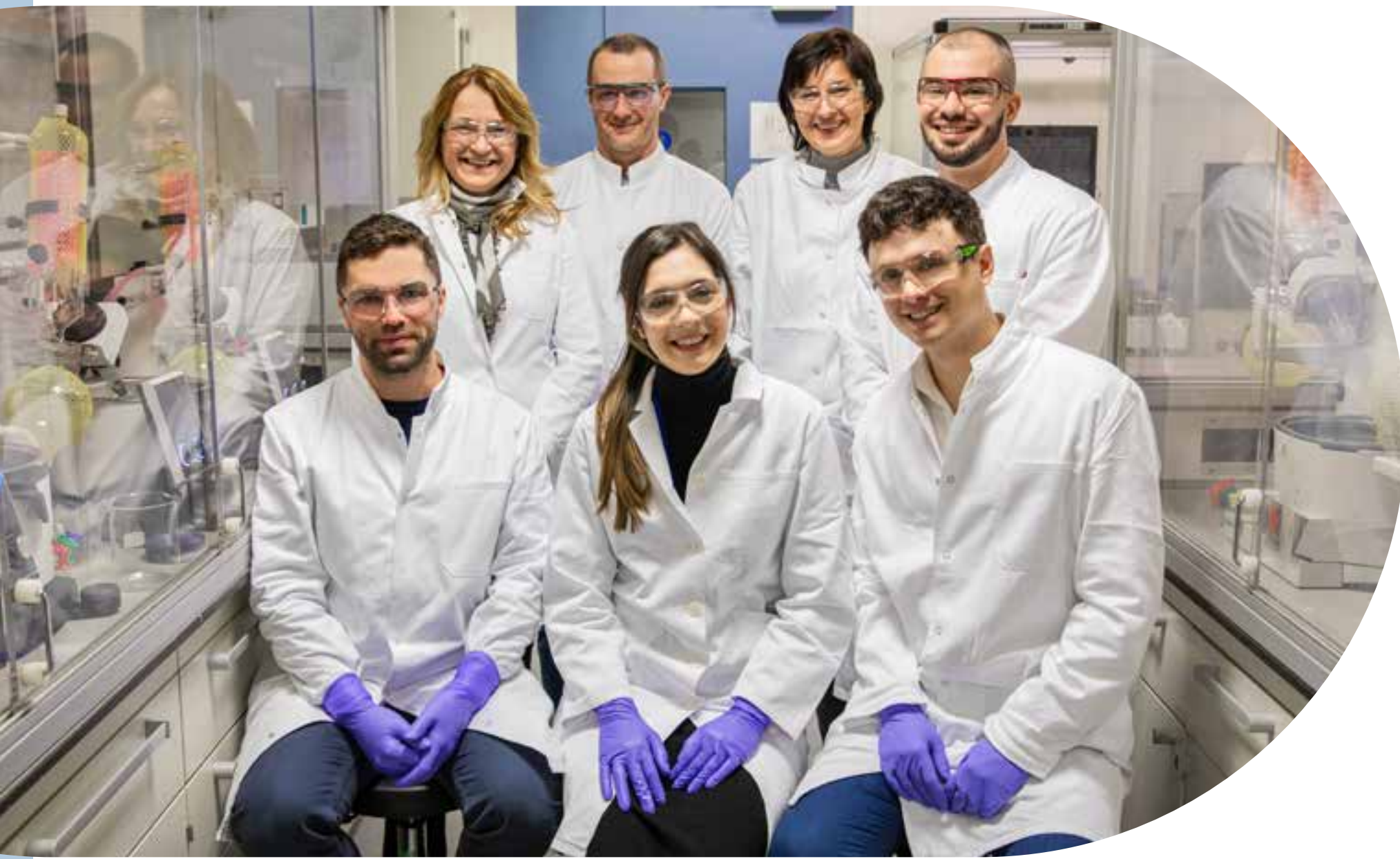
Information on social issues

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3.1. Selvita Group employees



[S1.SBM-3]

Material impacts, risks and opportunities, their links to the strategy and business model, as well as the interests and opinions of stakeholders, are presented in detail in Chapter 1.7.3. of the Report.

Employees at Selvita can be divided according to the type of work performed and the nature of the position:

- scientific departments employ people who perform research work – scientists, specialists, laboratory support employees, as well as leaders and managers. They work on the implementation of projects for customers or supervise their progress.
- support and sales staff who do not conduct research but perform administrative tasks.

Differences in the type of work affect the level of health and safety, as well as ergonomics hazards, which determines the selection of appropriate protective equipment against harmful factors.

[S1-1]

The Selvita Group does not have a separate policy specifically addressing the respect for human rights; however, these issues have been integrated into other internal regulations, in particular the Code of Conduct in Business ("Code of Conduct"), which serves as the primary document defining the organization's approach to ethical, social, and legal matters and applies across all companies within the Group.

The adopted principles take into account compliance with internationally recognized instruments, including:

- the UN Guiding Principles on Business and Human Rights;

- the ILO Declaration on Fundamental Principles and Rights at Work;
- the Universal Declaration of Human Rights;
- the OECD Guidelines for Multinational Enterprises.

Regardless of the type of work performed and the location of the position, the Selvita Group is also subject to the labor laws applicable to the countries in which the business is conducted, as well as local regulations.

Forced labour, human trafficking, slavery and all forms of exploitation of employees are strictly prohibited throughout the Group. Selvita does not engage in the acquisition of goods, products or components that could be produced – in whole or in part – using forced labour. This area is regulated not only by mandatory legal provisions, but also by the Supplier Code of Conduct, in which the Selvita Group requires compliance with the principles it applies itself.

The basic internal documents regulating the area of employee rights in the Group are:

- Code of Conduct – available on the Selvita website, applicable to all employees regardless of the form of employment or position held. It provides guidance on how to conduct business in accordance with the law, relevant regulations, as well as national and international standards of business ethics. The Code of Conduct consists of three sections:
 - Business – the first section describes the rules regarding relations with customers, suppliers and competitors, as well as issues related to the functioning of Selvita on the market. This section also includes a declaration of compliance with the law and relevant regulations.

- Employees – the second section outlines Selvita's commitments to employees, including policies regarding diversity, inclusion, non-discrimination and harassment, ensuring safe working conditions, and respect for privacy.
- Financial integrity and protection of Selvita's assets – the third section describes the obligation to protect assets and confidential information, both internal and entrusted by business partners, as well as to prevent their unauthorized disclosure.
- Policy on preventing discrimination, harassment and workplace misconduct – described in detail in this chapter of the Report (S1-3);
- Whistleblowing policy – available on the Group's website and discussed in more detail in Chapter 4.1.1. of the Report;
- Health, Safety and Environmental Protection Policy – regulates, among other things, the prevention of accidents at work. The Group has a Health and Safety Management System in place, described in detail in Chapter 3.1.4. of the Report.

In addition, Polish and Croatian companies belonging to the Selvita Group are subject to the Employment Regulations, which define the organization and order of work, specify the rights and obligations of employers and employees, regardless of the nature of the work performed..

The highest level in the organization responsible for implementing policies, codes and regulations in this area is the Management Board.

[S1-2]

In the Selvita Group, communication with employees takes place through a number of different channels, such as an intranet platform, a weekly newsletter and cyclical meetings. Meetings of the Management Board of Selvita S.A. with all employees are regularly organized (the so-called townhalls, on a quarterly basis). During these meetings, the Management Board informs employees about business results and key aspects of the Group's operations, including business objectives. These meetings are also an opportunity to answer questions from employees, which are anonymously collected through the MS Forms questionnaire. The form of online questionnaires is also used to collect employee feedback on various topics related to work organization (e.g. preferences and suggestions for training and development initiatives).

At Selvita d.o.o., the dialogue is also conducted as part of cooperation with trade union representatives. In turn, in the Polish companies of the Group (Selvita S.A., Selvita Services sp. z o.o. and PozLab sp. z o.o.), the role of liaison between the management and the teams is played by employee representatives. The HR Operations and Organizational Culture Department, headed by the Director of Human Resources Operations and Organizational Culture, is responsible for coordinating the above-described activities in the area of dialogue with employees.

[S1-3]

The Group is committed to creating a working environment based on respect, equality and safety, free from any forms of discrimination, mobbing or other irregularities. As part of this commitment, specific policies and procedures have

been developed (Policy on preventing discrimination, harassment and workplace misconduct, as well as related procedures). They define the expected behavior of employees and how to proceed in the event of a violation of these rules. Thanks to them, employees know what standards apply in the Group and how to report situations that are not in line with the adopted values. Employees have access to a secure, anonymous way of reporting whistleblowing (see Chapter 4.1.1. of the Report). Employees can also report irregularities directly to the HR Operations and Organizational Culture team, who take actions appropriate to the nature and severity of the situations, including, organizing workshops to develop communication skills and conducting mediations between the parties involved in the conflict. The Group provides employees with protection against possible retaliation.

Each employee must undergo training that discusses the assumptions of the Policy on preventing discrimination, harassment and workplace misconduct (see also Chapter 3.1.3. of the Report). During the training, employees learn how to recognize signs of mistreatment and how to react to them. Until now, this was a one-time requirement; however, in 2026, Selvita plans to repeat the training for all employees. Besides mandatory training, the Group organizes additional initiatives to raise employees' awareness of diversity and create an inclusive working environment. These activities include promotion and education, inter alia as part of World Diversity Month. Recently, the Group has focused on counteracting stereotypes, while in previous years the main topic was issues related to generational and cultural diversity.

Risks and opportunities related to employees

[S1-4] [S1-5]

Employee engagement is crucial for Selvita's business, as it affects both the quality and scope of the services provided. For this reason, the identification of risks and opportunities in the employee area remains one of the Group's priorities. A detailed summary of the impacts, risks and opportunities can be found in Chapter 1.7.3. of the Report.

Risks in the employee area are mainly focused on the following issues:

- ensuring a sense of employment stability, as well as maintaining employee retention and engagement. This risk intensifies in a situation of changing market environment and growing wage pressure;
- availability of specialists with the required competencies. In the markets where the Group is present, access to highly qualified experts – especially those with rare, specialized skills – is limited. The demand for such competencies often exceeds supply, which is one of the key development challenges.

In order to mitigate these risks, the Selvita Group places great emphasis on strengthening the organizational culture and creating a friendly working environment. This includes, inter alia, providing employees with wellbeing packages – such as medical care, sports cards and meal subsidies – as well as access to a wide range of training and modern laboratory infrastructure. The effectiveness of these initiatives is verified through employee feedback collected via a satisfaction survey. The next survey is planned for the

second quarter of 2026, with the objective of achieving, among other things, a 5-point improvement in the 5 lowest-rated areas from the previous survey. Furthermore, the training offer is adjusted based on a structured training needs analysis conducted together with business unit managers, as well as on data derived from employees' development goals identified during the annual performance review process.

In the field of talent acquisition, activities are carried out in the area of building the employer's image – including participation in job fairs, cooperation with universities, offering paid internships, as well as initiatives developing the competences of future candidates, such as mentoring or study visits. The recruitment team evaluates each event in terms of its ability to attract candidates with profiles aligned to current hiring needs; these insights form the basis for decisions regarding whether to continue specific activities in the following year. Selvita monitors the number of internship applications received, and upon completion of each internship program, supervisors assess the interns' performance. The highest-performing individuals are offered the opportunity to continue their engagement during the academic year or to transition into permanent employment upon graduation.

The Group also identified significant opportunities in the employee area:

- further investing in competence development through training, promotions and internal mobility;
- strengthening employment stability in changing market conditions;
- providing employees with access to state-of-the-art lab-

oratories and participation in innovative research projects;

- developing a diverse working environment, attracting experts from different countries.

3.1.1. Employment structure

[S1-6]

The Selvita Group employs staff in 8 countries, with more than 50 employees in Poland and Croatia. The data in the tables shows the number of employees as at December 31, 2025. Both this Sustainability Report and the financial statements state the total number of employees.

TABLE 26.
Number of employees by gender across the entire Selvita Group

	2024		2025	
Total number of employees (employment contract)	939	100%	874	100%
Breakdown by gender				
	2024		2025	
men	303	32%	274	31%
women	636	68%	600	69%
other	N/A	N/A	N/A	N/A
not disclosed	N/A	N/A	N/A	N/A

TABLE 27.
Number of employees in countries where the Selvita Group employs more than 50 people

	2024		2025	
	Poland	Croatia	Poland	Croatia
men	263	52	231	53
women	472	161	438	156
other	N/A	N/A	N/A	N/A
not disclosed	N/A	N/A	N/A	N/A

CHAR 6.
Number of employees by gender [%]

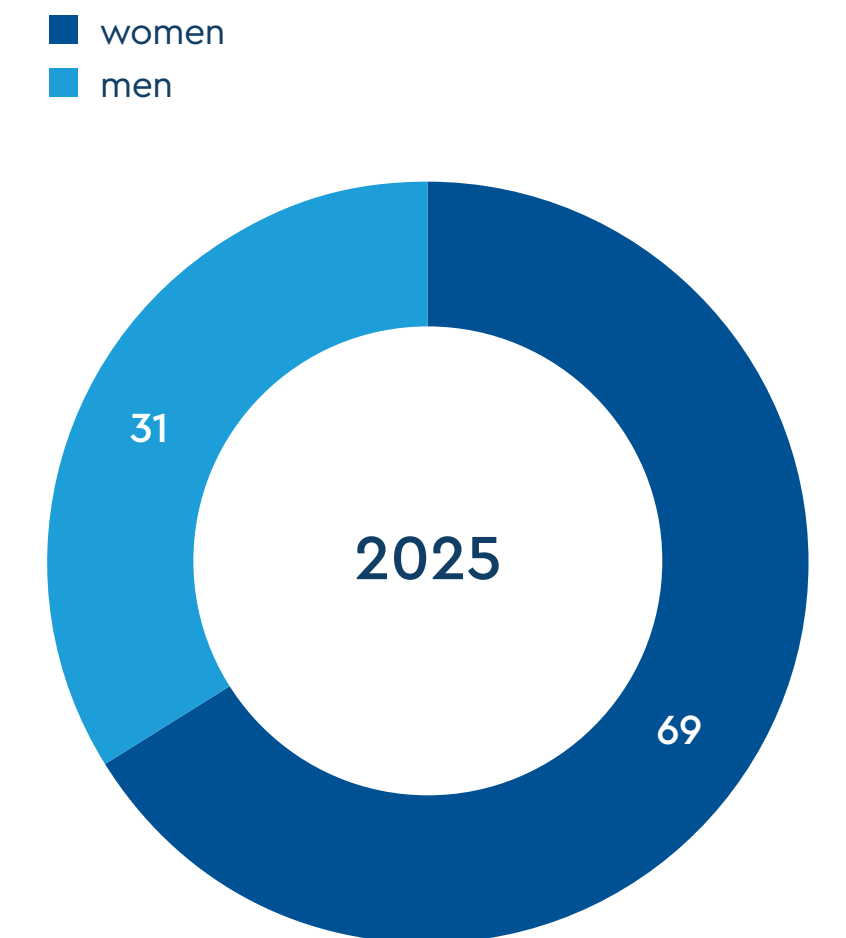


TABLE 28.
Number of employees by type of employment contract and gender
(the entire Selvita Group)

	2024					2025				
	women	men	other	not disclosed	total	women	men	other	not disclosed	total
employees under permanent employment contract	513	236	N/A	N/A	749	472	219	N/A	N/A	691
employees under fixed-term employment contract	123	67	N/A	N/A	190	128	55	N/A	N/A	183
non-guaranteed hours employees	0	0	N/A	N/A	0	0	0	N/A	N/A	0
total	636	303	N/A	N/A	939	600	274	N/A	N/A	874

TABLE 29.
Total number of employees who left the Selvita Group during the reporting period and employee turnover rate (taking into account the average number of employees during the year)

	2024	2025
Total churn rate	13.6%	21.5%
Voluntary departure rate	9.53%	13.9%
Number of departures	130	193

[S1-7]

Selvita engages individuals under several forms of employment other than employment contracts with the company from the Group, including:

- B2B contract;
- work performed under contracts with employment agencies;
- contract of mandate.

As of December 31, 2025, the number of persons cooperating under contracts other than employment contracts with a company from the Selvita Group was 25 (3 women and 22 men), including:

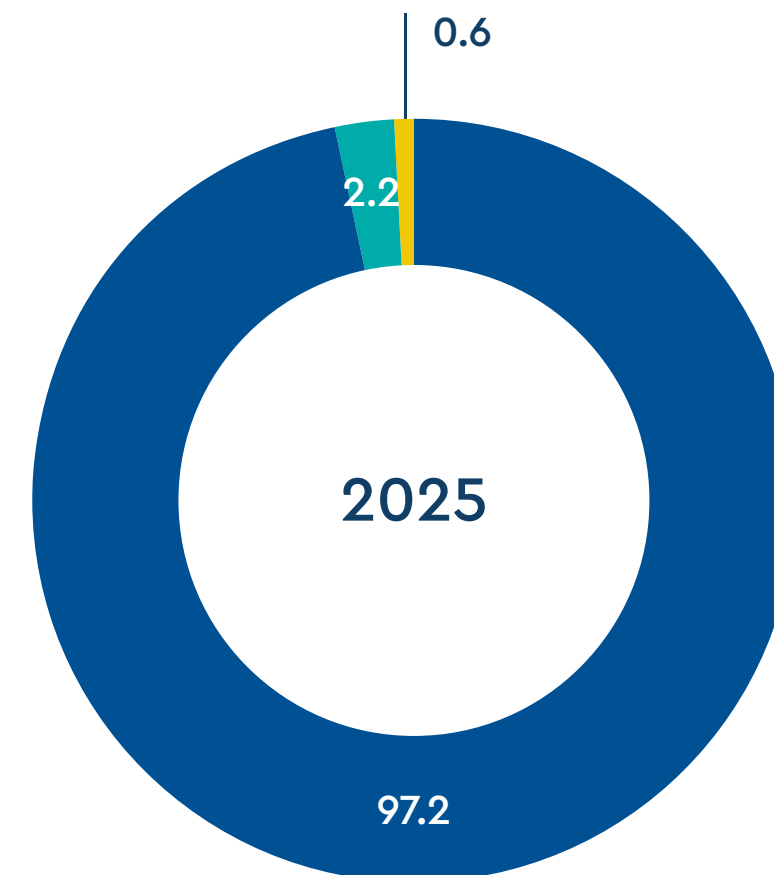
- 20 self-employed persons – these persons (mainly from the IT and legal industries) cooperate with Selvita on the basis of B2B contracts;
- 4 persons provided by entrepreneurs mainly engaged in employee activities – these persons are employed through an employment agency and perform work outside Poland;
- 1 person on a contract of mandate.

TABLE 30.
Number of individuals cooperating with Selvita on the basis of agreements other than employment contracts

	2024					2025				
	women	men	other	not disclosed	total	women	men	other	not disclosed	total
B2B contract	3	21	N/A	N/A	24	0	20	N/A	N/A	20
contract of mandate	1	3	N/A	N/A	4	0	1	N/A	N/A	1
agency	1	1	N/A	N/A	2	3	1	N/A	N/A	4
total	5	25	N/A	N/A	30	3	22	N/A	N/A	25

CHART 7.
Human capital – Breakdown by employment basis [%]

- employment contract
- B2B contract
- others



[S1-8]

In the Polish companies (Selvita S.A., Selvita Services Sp. z o.o., PozLab Sp. z o.o.), all employees (100%) have their representatives for general matters and in the OHS Committee. The representatives were appointed through elections of a universal nature – employees independently voted for their representatives; therefore, these persons hold a mandate directly resulting from the workforce's decision.

All employees (100%) of the Croatian company (Selvita d.o.o.) are represented by trade unions. There are 3 trade union commissioners, carrying all the rights and obligations of the workers council. The trade union commissioners are employees of Selvita d.o.o., appointed or elected by the trade unions.

Following the expiry of the collective bargaining agreement in Selvita d.o.o. in 2025, negotiations are currently underway on the shape of the new agreement. At the moment there are no collective bargaining agreements in the companies of the Selvita Group.

[S1-9]

The highest level of management in the Selvita Group consists of members of the Management Board of Selvita S.A.

As of December 31, 2025:

- number of persons at the highest level of management: 6 (1 woman and 5 men)
- percentage of employees at the highest level of management: 0.7%
- 83% of the members of the Management Board of Selvita S.A. were men and 17% were women
- 4 members of the Management Board were in the 30-50 age group (67%) and two members of the Management Board were in the over-50 age group (33%).

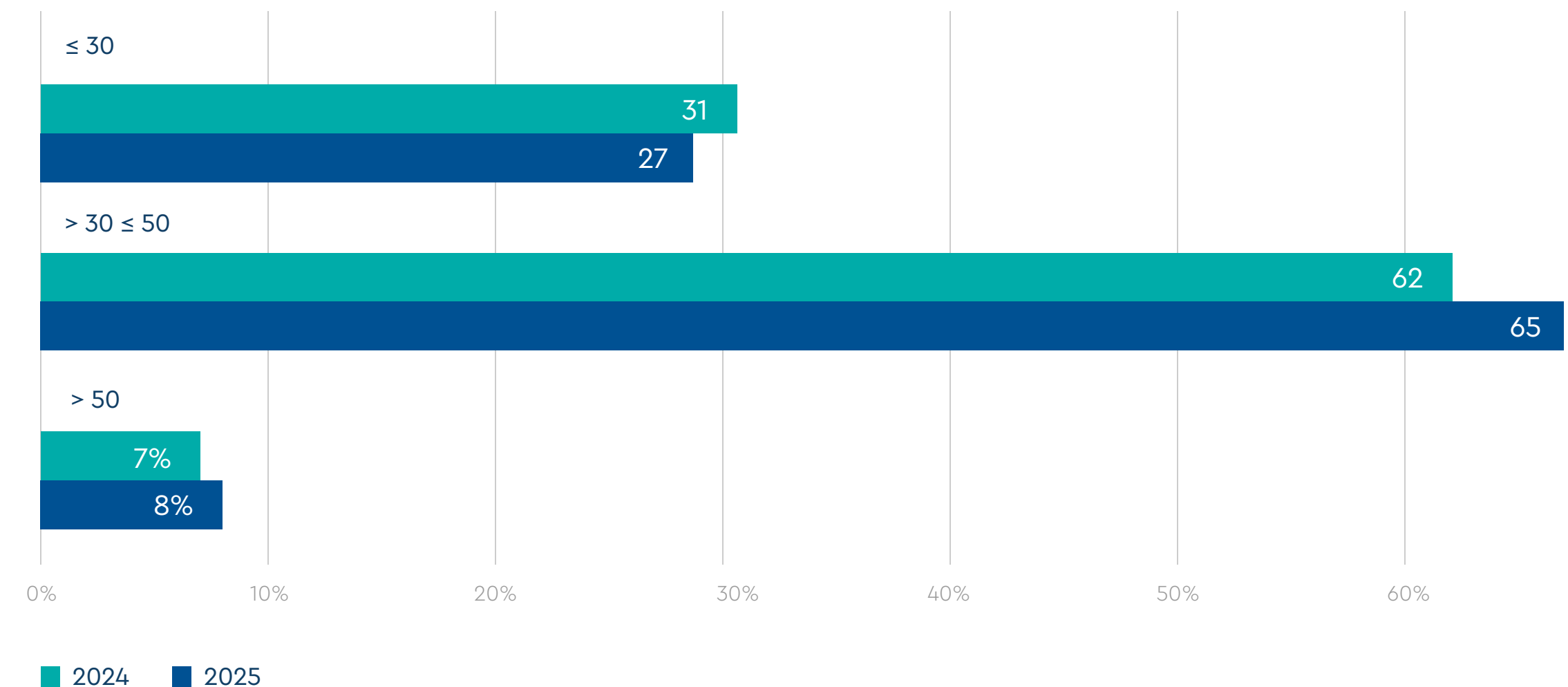
As of December 31, 2024:

- number of persons at the highest level of management: 6 (2 women and 4 men)
- percentage of employees at the highest level of management: 0.6%
- 67% of the members of the Management Board of Selvita S.A. were men and 33% were women
- 5 members of the Management Board were in the 30-50 age group (83%) and one member of the Management Board was in the over-50 age group (17%).

TABLE 31. Number of employees by age

	2024		2025	
Total number of employees (employment contract)	939	100%	874	100%
Breakdown by age	2024		2025	
under 30 years old	288	31%	236	27%
30 – 50 years old	582	62%	571	65%
over 50 years old	69	7%	67	8%

CHART 8. Number of employees by age [%]



3.1.2. Working conditions

[S1-10]

All employees (100%) of companies belonging to the Selvita Group receive adequate remuneration. Adequate remuneration is considered to be a salary of an appropriate amount, not lower than the minimum rates required by local laws in the countries where the Group operates.

[S1-11]

All Group employees (100%), regardless of the country in which they are employed under a contract of employment, are covered by social protection – through public programs – against income loss resulting from any of the following major life events:

- illness;
- unemployment commencing while the employee is employed by the Group;
- work-related accident and acquired disability;
- parental leave; and
- retirement.

3.1.3. Employee development and education

[S1-13]

The exchange of knowledge and experience is an important area of Selvita's activity, which is why the Group attaches particular importance to employee development and training. Employees are offered the following forms of development:

- onboarding program for new employees;
- soft skills training;
- specialist (domain) training;
- language training;
- global thematic initiatives.

The Selvita onboarding program includes:

- general onboarding, which consists of a series of meetings and e-learning:
 - health and safety training;
 - "Welcome to Selvita!" – an introductory presentation, including information about the Group's mission and strategy;
 - IT Intro – meeting with a representative of the IT team, familiarization with the basic systems in the Group;
 - Cyber Security Intro – overview of digital security principles in the Group;
 - HR Intro – introduction to general HR processes and

- initiatives, presentation of the benefit offer;
- drug discovery process at Selvita – getting to know the Group's business area regarding the services and processes offered;
- quality and compliance onboarding – including topics of Code of Conduct, compliance and ethics, as well as Good Research Practice (obligatory for new employees in Croatia);
- Legal Intro – meeting with the Legal team representative and the e-learning part (obligatory for new employees in Poland);
- anti-harassment e-learning – training on recognizing prohibited behaviors such as mobbing, discrimination or harassment and how to prevent them;
- departamental onboarding – training related to the duties, as well as necessary procedures, at a given position, conducted by a manager or a person designated by him/her;
- "Buddy" program – each new employee is assigned a Buddy, who provides support, answers any questions and helps them acclimatize to the Group for the first 3 months of work;
- meeting with the HR Operations and Culture team / onboarding survey – during the first few weeks of work, a meeting between the new employee and a representative of the HR Operations and Culture team takes place or an onboarding questionnaire is sent. The aim of this activity is to gather feedback on the implementation process and to provide additional support in adapting to the new working environment, if necessary.

In the Selvita Group, a mandatory e-learning training is provided for all employees, focused on preventing mobbing and on ways to respond to such situations. In 2025, 109 newly hired employees completed the training. The course is a permanent, mandatory element of the onboarding process. Additionally, webinars are organized to reinforce the principles of the applicable policy and to expand knowledge on equal treatment and emotional safety in the workplace. The HR Operations and Organizational Culture team responds on an ongoing basis to reports from managers and employees regarding difficult situations or conflicts within teams, taking actions appropriate to the nature and severity of each case. These actions include organizing workshops to develop communication skills and conducting mediations between parties involved in the conflict.

Soft skills training includes the following programs:

- SELVITA SMART Professional Development program – training available to employees regardless of their position, covering, inter alia, the following topics:
 - cooperation in change;
 - emotional intelligence and communication;
 - assertive communication in the team;
 - coping with stress;
 - self-motivation and commitment;
 - time management;
 - presentations and public speaking;
 - feedback in your daily work;
 - change management 1 – basics (for specialists);
 - change management for team leaders program.

Each department or team can also request dedicated soft skills training, such as on collaboration and communication within a given department/team. Such training is tailored to the needs of the team;

- SELVITA First Time Leader Academy – an annual program addressed to employees who are preparing for the role of a leader or who have recently taken on the role of a leader;
- SELVITA Manager Academy – training for executives;
- training in cultural differences.

Soft skills trainings at Selvita are planned and implemented based on previously diagnosed needs and expectations of employees. The needs research is both quantitative and qualitative and is conducted by surveys and in-depth interviews.

Specialist trainings are carried out within the thematic areas of individual departments. Employees are encouraged to take advantage of external training and to undertake their own knowledge-sharing initiatives (e.g. cyclical training "Molecule of the Week" or "MedChem Essentials", carried out in the Department of Chemistry).

Global thematic initiatives are activities aimed at building awareness, as well as exchanging knowledge and experience in socially important areas. In 2025, the following initiatives were implemented:

- International Women's Day – a webinar on women's hormonal balance;
- Diversity Month – a series of initiatives including survey and webinar on dealing with stereotypes;

- Mental Health Month – a series of webinars whose topics have been chosen by employees;
- International Men's Day – a webinar on the prevention of cardiovascular diseases and cancer in men.

At Selvita d.o.o. there are also initiatives on the subject of parenthood. In 2025, they were in a form of lectures for employees – parents of teenagers.

Training delivery and quality

All development programs and trainings are carried out by both external suppliers and Selvita employees (HR Operations and Organizational Culture Department and employees who are experts in specific substantive areas).

The trainings are conducted in Polish, English and Croatian. Their duration is adapted to the specifics of work and the time capabilities of employees. Selvita also has a support program for people preparing a doctoral dissertation, which allows to cover all or part of the costs related to the preparation of the thesis and its defense (inter alia financial support for the costs of university administrative fees, costs related to the use of the Selvita's infrastructure or analytical analyses carried out within the Group).

All development and training activities are managed with support of system LMS (Learning Management System), internally called Selvita Learning Hub. The system enables training enrollment, make it easier to share educational recordings and materials between departments and promote a culture of learning. The system is available to all employees.

The quality of trainings is systematically monitored. Trainings provided by external suppliers and new trainings

in the area of soft skills conducted internally are evaluated. It usually takes the form of an anonymous survey, covering both quantitative and qualitative data. In addition, selected training programs are evaluated through in-depth interviews with training participants.

TABLE 32. Training and skill development metrics

		Scale 1-5	women	men
2025	Internal trainings Quantitative measure of training and skills development (qualitative assessments are descriptive – participants evaluate the quality of internal training in open questions)			
	Training evaluation	4.8		
	External trainings Qualitative measures of training and skills development – selected measures of evaluation of training carried out by external entities			
	Training evaluation	4.8		
	The trainer was well prepared for the training	4.9		
	The trainer has appropriate knowledge and skills in the training topic	5.0		
	The trainer has appropriate knowledge and skills in the training topic	4.9		
	The trainer treated participants with respect and was open to questions and discussion	4.9		
	I will be able to apply and use what I have learned in my work	4.5		
How do you rate the organization of the training	4.8			
2024	External trainings Qualitative measures of training and skills development – selected measures of evaluation of training carried out by external entities			
	During the training I learned new things	4.8		
	What I have learned will be useful for me in my work	4.5		
	The trainer is an expert in the subject and was well prepared for the workshop	4.8		
I was involved in the training	4.7			

The evaluation questionnaires were anonymous – gender data was not collected

The evaluation questionnaires were anonymous – gender data was not collected

TABLE 33.
Number of training hours and average hours per employee

	2024			2025		
	Total training hours	Training hours – women	Training hours – men	Total training hours	Training hours – women	Training hours – men
Specialist training	14,606	9,741	4,865	11,538	7,583	3,955
Soft and business skills trainings	4,452	2,979.5	1,472.5	7,942	5,556	2,386
Language training	2,391	1,418	973	2,144	1,356	788
Onboarding program	702	473	229	1,510	1,096	414
Total	25,440	16,910.5	8,529.5	23,133	15,590	7,543
Average training hours per employee	23	24	21	25	25	23

Regular performance and career development assessments

At Selvita Group, the performance and work evaluation process takes place once a year. All employees who meet the criteria at the beginning of the cycle participate in performance and career discussions in the first half of the year. These criteria relate to seniority and active employee status (i.e., not being on maternity leave or long-term sick leave and not being in a notice period). From 2025, the annual evaluation process has been divided into two variants carried out in parallel. The full process covers employees with more than 6 months of seniority. A simplified form of evaluation applies to people employed at Selvita for less than 6 months and at the same time employed until the end of August of a given year at the latest. This approach is intended to enable new employees to define goals and plan development activities for the current year, as well as to receive feedback on their work.

TABLE 34.
Regular performance and career development assessments

	2024					2025				
	women	men	other	not disclosed	total	women	men	other	not disclosed	total
planned interviews (evaluation processes)	82.30%	79.80%	N/A	N/A	81.40%	83%	83%	N/A	N/A	83%
completed interviews (evaluation processes)	57.30%	45.50%	N/A	N/A	53.30%	58%	56%	N/A	N/A	57%

3.1.4. Health and safety at work

[S1-14]

Health and safety continues to be a material element of the Group's management system and one of the key areas of responsibility in the context of conducting research and development activities. The Group systematically manages this area, based on an internal Health and Safety Management System, covering all organizational units and 100% of employees employed within the Group's own resources. The system has been designed to identify, assess, and mitigate occupational risks, as well as to prevent workplace accidents and adverse health effects related to the performance of professional duties.

The operation of the system is based on generally applicable labor law regulations and national legislation relevant to the locations in which the Group operates, supplemented by internal policies, procedures, and operating instructions tailored to the specific nature of laboratory work. A key element of H&S management is the systematic identification and assessment of occupational risks, carried out for individual job positions, processes, and research projects. The results of risk assessments form the basis for the implementation of appropriate preventive measures, including personal and collective protective equipment, organizational solutions, and modifications to operating procedures.

Responsibility for oversight of health and safety area rests with the Group's management, supported by dedicated OHS specialists. Occupational safety issues are regularly reported and discussed as part of management reviews, ensuring their consideration in both day-to-day operational management and the planning of development activities. The effectiveness of H&S management is monitored through regular reviews, internal audits, and the analysis of key occupational health and safety indicators. The Group analyzes, among others, data concerning the number of workplace accidents, injuries, and accident-related absenteeism days. This information is used to assess the effectiveness of implemented measures and to plan further improvements.

Accidents

In 2025, 8 workplace accidents were recorded. During the period under review, there were no serious, collective or fatal accidents, nor were any incidents identified that resulted in permanent impairment to employees' health. All reported incidents were subject to analysis to determine their root causes and the conclusions from the post-accident investigations were used to implement corrective and preventive actions. Additionally, the number of reported cases of work-related ill health subject to reporting is 0.

In addition to recorded workplace accidents, the Group also monitors near-miss events and other occupational safety-related incidents. In 2025, 29 such events were recorded; all of them were incidental in nature and did not result in employee injuries or interruptions to laboratory operations. The conclusions drawn from the analy-

TABLE 35. Workplace accidents

	2024	2025
Total number of workplace accidents	15	8
Total number of days lost due to work-related injuries	102	91
Work-related injury rate	1.08	5.79

ses conducted were used to implement preventive measures, including updates to workplace instructions and training programs.

Trainings

The Group considers the development of employees' competencies to be a key element of effective management in this area. All employees are required to undergo mandatory health and safety training, which includes initial training, periodic training, and specialized training tailored to the nature of their work. The training programs are designed not only to meet formal requirements, but also to build risk awareness and foster a strong safety culture in the workplace.

TABLE 36. OHS trainings

	2024	2025
Initial OHS training – total number of trained employees	242	149
Periodic OHS training – total number of trained employees	403	631

3.1.5. Equal treatment and equal opportunities

[S1-15]

All employees employed within the Selvita Group (100%) are entitled to family-related leave in accordance with labor law regulations, other applicable legal provisions and the social policies in force in the respective country. The percentage of eligible employees who took family-related leave in 2025 was 4.57% (40 out of 874 employees).

[S1-16]

The CEO Pay Ratio indicator expresses the ratio of the highest earner in the organization to the median salary of all other employees. In 2025, it was 7.18.

The Gender Pay Gap (uncorrected pay gap) was calculated on the basis of the average gross hourly wage of women divided by the average gross hourly wage of men, and expressed as a percentage. The Gender Pay Gap in 2025 was 11.25% for all employees of the Group. Additionally, due to a change in methodology, the Group also presents the Gender Pay Gap indicator for 2024, which amounts to 11.23%.

However, the uncorrected pay gap does not reflect the real situation related to equal pay. Therefore, Selvita

also calculates the corrected gap, calculated in accordance with the assumptions of Directive (EU) 2023/970 of the European Parliament and of the Council of May 10, 2023, to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms – broken down into grades applicable in the Group. Selvita implements a remuneration policy based on grades on several development paths: scientific (S), managerial – senior level (M) and support function (F). Groups of positions in which representatives of only one gender are currently employed have been excluded from the calculations, as in such cases it is not possible to calculate the gap. The corrected pay gap, calculated according to the above assumptions, is 4% and is lower by 0.56% compared to the previous year. The corrected pay gap better reflects the actual remuneration policy in the Group – it indicates the extent to which remuneration is related to the scope of responsibility and required competencies for a given position, regardless of the employee's gender.

TABLE 37. Percentage of employees entitled to take family-related leave and percentage of eligible employees who took such leave

	2024			2025		
	women	men	total	women	men	total
Number of employees entitled to family-related leave	636	303	939	600	274	874
Percentage of employee entitled to family-related leave	100%	100%	100%	100%	100%	100%
Number of employees who took family-related leave	45	21	66	29	11	40
Percentage of employees who took family-related leave	7.06%	6.91%	7.01%	4.83%	4.01%	4.57%

TABLE 38. Salary ratios (annual total remuneration ratio and pay gap)

	2024	2025
CEO Pay Ratio (annual total remuneration ratio)	10.3	7.18
Gender Pay Gap (uncorrected pay gap)	11.23%	11.25%
Corrected Pay Gap	4.56%	4%

[S1-17]

In 2025, 1 report was received through the Whiblo platform that contained allegations of unequal treatment and irregularities in cooperation with a supervisor. The investigative activities carried out in response to the report did not reveal signs of mobbing or discrimination. As part of the actions taken, the supervisor was reminded of the applicable rules, policies and procedures. In addition, in 2025, 3 events of an employee conflict nature were recorded, requiring support from the HR Operations and Organizational Culture department. As part of these reports, investigative actions were taken, and then corrective actions.

In both 2024 and 2025, the amount of fines, penalties, compensation for damages caused by incidents and complaints amounted to PLN 0.

In 2025, just as in 2024, no human rights problems or incidents were reported, including those that would violate the principles set out in the UN Guiding Principles on Business and Human Rights, the International Labor Organization Declaration or the OECD Guidelines for Multinational Enterprises. The Group also did not record any reports to the OECD National Contact Points for Multinational Enterprises.

3.1.6. Development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory equipment

[S1-OWN INDICATOR]

Modern laboratory infrastructure and specialized equipment are an important element of the Selvita Group's operations, enabling advanced research and development work in the area of drug discovery. Investments in equipment and technologies allow for the implementation of demanding projects, which supports the development of innovative solutions and patents. This opportunity results directly from the Group's business model – it is not the result of a specific, external impact, but of a strategy focused on investments in innovation.

The development of employees' skills is carried out in a planned and structured manner – it is based on the training and development policy implemented in 2022 and

updated periodically as required. The policy defines the scope of development opportunities offered by Selvita and sets out the conditions for participation in specific types of activities. The programmes and forms of development are described in detail in the Chapter 3.1.3 of the Report. Annual budget planning covers the area of training and allows for the planning of activities tailored to the Group's business objectives. Department heads manage the budgets for subject-specific training, which helps to enhance scientific competencies. Selvita supports employees preparing doctoral theses by enabling them to undertake applied doctoral studies, subsidizing their completion, and awarding a one-off bonus upon successful defense of the thesis.

Selvita provides an environment conducive to the development of scientists' competences, including access to modern laboratories and participation in various projects in the field of pharmacy and biotechnology. Employees have the opportunity to gain practical experience in working on new therapies in dynamic design conditions.

The Group uses technologies that are rarely found in academic laboratories, mainly due to high operating costs. Examples are the High Throughput Screening (HTS), High Content Screening (HCS) and High Throughput Experimentation (HTE) platforms, which enable the screening and analysis of large libraries of chemical compounds and the conduct of multiparameter cell studies. These technologies contribute to improving the early stage of drug discovery and reducing the risk of failure in further research stages.

The Group's operations also use the Mass Spectrometry Imaging (MSI) technique. It enables spatial analysis of

a wide range of molecules in different types of samples, which supports work in the field of pharmacology, spatial biology and evaluation of the effectiveness of therapy.

In addition, Selvita d.o.o. has a SynaptXS mass spectrometer. This solution significantly expands the analytical capabilities of research teams. The employees have undergone specialist training in the use of the equipment, which has enabled the full use of its functionality in current and future research projects.

In 2025, Selvita S.A. has acquired FlexStation 3 multi-mode plate reader. This integrated system provides users with a multi-detection platform capable of increasing the liquid handling throughput and flexibility for biochemical- and cell-based kinetic assays of G Protein-Coupled Receptors (GPCRs) and ion channels.

This area is not regulated by politics, but is shaped by business decisions aimed at providing the highest quality equipment. The implemented initiatives are part of the Group's long-term business model and will be continued, taking into account the operational needs and directions of Selvita's development.

3.2. Patients' health: Discovery of substances for the treatment of difficult or incurable diseases

[OWN INDICATOR]

The scope of the Selvita Group's activities includes drug discovery and development processes, in particular in areas with high unmet medical needs – such as oncology, neurology, infectious diseases, fibrosis, respiratory diseases and metabolic disorders (obesity and diabetes). These activities form an integral part of the Group's day-to-day operations; consequently, they are not covered by a separate internal policy, nor have specific targets been set in this regard.

The research and development activities of the Selvita Group are in line with the UN Sustainable Development Goal No. 3 – Good Health and Well-Being. The effect of Selvita's activities is an indirect contribution to improving public health and reducing the burden of diseases.

Oncology

Selvita conducts preclinical research supporting the development of oncological therapies, including *in vitro*, *in vivo* and translational studies, including biomarker analyses and *in vivo* cancer models.

Selvita's activities in this area can contribute to:

- support the development of personalised therapies;
- improving the effectiveness of cancer treatment;
- shortening the time to discover new anticancer drugs.

Infectious diseases

Selvita conducts research on new antibiotics, antiviral drugs and immune therapies. Work includes *in vitro*, *in vivo* and translational studies, including the evaluation

of the efficacy of substances against a wide spectrum of pathogens.

Selvita's activities in this area can:

- support the development of new antimicrobial therapies;
- support research on the effectiveness of vaccination;
- contribute to reducing antibiotic resistance.

Neurology

Selvita supports the development of neurological therapies through the implementation of research using *in vitro* models and molecular and functional analyses. The scope of activity includes research on neurodegenerative diseases, strokes and neuroinflammatory diseases. Selvita's activities in this area can contribute to:

- the progress of research on the treatment of Alzheimer's and Parkinson's diseases;
- developing new treatments for stroke;
- developing therapies that reduce neuroinflammatory processes.

Respiratory diseases

Selvita conducts research on therapies used for respiratory diseases, including inhaled drugs. Specialized research infrastructure is used in the research. Selvita's activities in this area can:

- support the development of new inhaled drugs;
- contribute to improving the quality of life of patients;
- support the development of anti-inflammatory therapies.

Metabolic diseases

Selvita conducts research on metabolic disorders, in particular obesity and type 2 diabetes, using *in vitro* and *in vivo* models. These studies are used to assess the effectiveness of potential therapies and to analyze diseases. Selvita's activities in this area can contribute to:

- the development of therapies aimed at the treatment of obesity and diabetes;
- deepening knowledge of metabolic mechanisms;
- reducing the long-term burden on health systems.

Selvita's contribution to sustainability

Selvita's activities support sustainable development by:

- carrying out research in areas with high unmet medical needs;
- reducing the time and cost of preclinical trials;
- cooperation with international partners in the development and implementation of therapies.

The research activities of the Selvita Group are part of a long-term approach to sustainable development. The development of therapeutic substances intended for the treatment of difficult or incurable diseases remains a constant goal of the Group's operations. The Selvita Group continues to expand its range of services, focusing in particular on biopharmaceuticals, the use of tools using artificial intelligence and bioinformatics, and solutions in the field of precision medicine. The actions taken are to increase operational efficiency and increase the quality of services provided.

3.3. Cooperation with social organizations, social campaigns, volunteering

[OWN INDICATOR]

The Selvita Group, implementing the assumptions of the corporate social responsibility (CSR) policy, cooperates with charitable organizations that actively work for the benefit of local and national communities. The Group does not have any specific targets in this regard; however each year, when planning the budget, Selvita defines the amounts it intends to allocate to charity, taking into account both periodically supported initiatives and new projects.

The Selvita Group supports the Urtica for Children Foundation, whose mission is to provide art therapy and psycho-oncological support to children struggling with cancer. In 2025, Selvita made a financial donation of PLN 20,000 for the organization of therapeutic camps "Urtica for Children Camp". The project was carried out in cooperation with the Unicorn Association at the Unicorn Psycho-Oncology Center in Krakow. Participants were provided with consultations with a psychooncologist, dietician and movement instructor.

In the summer of 2025, Selvita organized a charity sports challenge for its employees. Participants could choose one of three activities: running, walking or cycling. The kilometers traveled by them were converted into a donation of PLN 5,000. The funds were donated to the Małopolska Hospice for Children, which was chosen in a vote by the most involved participants of the challenge.

Selvita also continued to participate in the charity run organized by the Poland Business Run Foundation. Employees participated in the event both in a stationary (in Krakow) and virtual formula (other locations in Poland

and Croatia). The Poland Business Run Foundation supports people with locomotor disabilities and promotes knowledge about social barriers and activation of people with disabilities. In 2025, Selvita's financial support for this purpose amounted to PLN 16,875.

Employees of Polish companies from the Selvita Group also participated in the "Letters" initiative, organized by the Santa Claus for Seniors Foundation. The employees prepared a total of 22 packages for residents of social welfare homes and other care facilities.

On the occasion of Fat Thursday, Selvita S.A. supported the "Dobro Pączkuje" campaign, organized by the Pocięcha Foundation. The aim of the initiative is to finance hot meals for children in need. A donation of PLN 5,000 was made for this purpose.

Selvita d.o.o. conducts activities supporting the scientific community by sponsoring conferences, industry journals and academic textbooks, as well as by funding prizes for young scientists in the field of medicinal and pharmaceutical chemistry. The award, established in cooperation with the Croatian Chemical Society, is awarded annually for outstanding research results at an early stage of a scientific career. Additionally, in 2025 the top two students of the Faculty of Natural Sciences of the University of Zagreb were honored.

Selvita d.o.o. has also been involved in initiatives for the development of women in science through participation in the "Women in Science, Medicine and Pharma Business" project (organized by Women in Adria) and through the mentoring program run by Adrijana Vinter (Member of the Management Board, Global Head of Drug Discovery), which continued for another year in a row.

Moreover, in 2025 Selvita d.o.o. supported social and health initiatives. The "Healthy Children" project, implemented by the International Association for Natural Health, which helps children with psychophysical difficulties, received support. Help was also directed to the Red Noses organization, which provides psychosocial support to people in a difficult situation, and to the Ana Rukavina Foundation, which promotes voluntary bone marrow donation. Selvita d.o.o. also supported a judo club for people with disabilities.

In the field of education, Selvita d.o.o. provides students with the opportunity to gain experience through laboratory practice, master's theses and participation in workshops. Selvita d.o.o. has also supported academic projects and initiatives, such as "STEM Games", "Day and Night", chemical engineering workshops and a summer school of medicinal chemistry.

4

Information on corporate governance

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4.1. Corporate culture and business practices



[G1-1]

The Selvita Group has a set of corporate values that are the foundation of the organizational culture – these are: partnership, excellence, passion, commitment and integrity. Employees from all departments and locations of Selvita were involved in the development of these values. Employees learn about Selvita's values and its corporate culture during onboarding training. Behaviours in line with the organizational culture are promoted through training for managers and awarded as part of the "Selvita Super Powers" program. This program consists of granting awards to employees who act in accordance with the Group's values in their daily work. Candidates for the award are nominated by co-workers or supervisors. In addition, in 2025, the Selvita Group conducted an e-learning course on business conduct, the prevention of corruption and bribery, and the protection of whistleblowers (for further information on the course, see the Chapter 4.1.1., G1-3).

Selvita has the Code of Conduct, which defines the basic principles and patterns of attitudes in accordance with the highest ethics standards. The Code of Conduct applies to members of the Management Board and the Supervisory Board, management staff, employees and persons cooperating on the basis of civil law contracts. The principles contained in the Code of Conduct form the foundation of all decisions and actions taken by persons working in or on behalf of the Selvita Group. By adopting the Code of Conduct, Selvita has clearly declared to its contractors and the public that it is committed to complying with its principles and promoting them in business relations.

The Code of Conduct is complemented by detailed procedures and policies, including:

- Anti-corruption and anti-bribery policy;
- Code of conduct for prevention of insider trading and market manipulation;
- Whistleblowing policy.

In addition, the Selvita Group promotes its standards in relations with suppliers through documents available on the Selvita website:

- Supplier Code of Conduct, which includes requirements for suppliers in the following areas: business ethics; labor and human rights; protection of the environment, health and safety; management systems;
- Sustainable Procurement Policy, which sets out Selvita's commitment to incorporate environmental, social and governance principles into all procurement activities.

The Management Board is the highest level within the organization responsible for implementing policies and codes in this area.

4.1.1. Anti-corruption and bribery. Whistleblower protection.

[G1-1]

The Selvita Group has a zero-tolerance policy for corruption. This means that any form of offering, promising, giving or accepting payments, benefits or other incentives of a corrupt nature – regardless of whether they concern representatives of public institutions, customers, suppliers or competitors – is not accepted. Detailed rules for identifying and mitigating the risk of corruption are set out in the Anti-Corruption and Bribery Policy. This policy does not indicate specific positions particularly exposed to corruption risk. However, it emphasizes that the principles described therein apply to all members of the Management Board, Supervisory Board, employees and contractors (persons cooperating on the basis of civil law contracts). Potentially riskier areas include the procurement department and the department providing research services necessary for the marketing authorization of medicines.

Selvita has procedures in place for the prompt, independent and objective investigation of incidents related to business conduct, including incidents of corruption and

bribery. Both the Code of Conduct and the Anti-Corruption and Bribery Policy refer to the Whistleblowing Policy, which regulates the manner of reporting violations and corruption incidents. Selvita is committed to verifying all reported or detected incidents; employees, managers and directors must cooperate in such proceedings – in particular, by providing the necessary information and access to equipment.

The Whistleblowing Policy in force at the Group level takes into account the requirements of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and the Polish Act of June 14, 2024, on the protection of whistleblowers. In addition, Selvita d.o.o. has implemented its own policy, in accordance with Croatian regulations implementing the EU directive.

The Whistleblowing Policy is publicly available on the Selvita website. This is particularly important because reports may be submitted not only by employees or contractors, but also by all other persons listed in this policy – inter alia suppliers, customers, business partners, sub-contractors, consultants and their employees, as well as shareholders of Selvita S.A.

The Whistleblowing Policy contains a wide catalogue of cases that can be reported. It covers, inter alia, all issues indicated in the Polish Act on the protection of whistleblowers, such as: corruption, prevention of money laundering and terrorist financing, product safety, environmental protection, animal welfare, personal data protection and cybersecurity. Reports may also relate to serious violations of the ethical principles set out in the Code of Conduct, as well as events that may harm an organization or society,

such as misuse of public funds, serious errors and omissions, and bullying or harassment.

The internal reporting procedure, described in the Whistleblowing Policy, ensures:

- secure and confidential receipt of reports;
- proper handling of each report;
- undertaking follow-up actions by authorized persons;
- providing whistleblowers with information about the actions taken.

The Selvita Group provides whistleblowers with a variety of communication channels. Reports can be submitted:

- electronically – via the Whiblo platform;
- by traditional mail – using the form attached to the Whistleblowing Policy;
- during a meeting with an authorized person.

The whistleblower decides on the manner of reporting. The identity of whistleblowers is protected – it is not disclosed to anyone who is not authorized to conduct proceedings or follow up. This rule also applies to any information that could allow the identification of the reporting person. Reports are examined by authorized persons. If the report concerns one of them, this person is excluded from the process.

The Selvita Group acts impartially and ensures the right of defense to the person concerned, including the right to be heard. The procedure also provides for specific deadlines – the report is confirmed within 7 days, and informa-

tion on follow-up actions within 3 months (if the whistleblower provides contact details).

The Group prohibits retaliatory actions against whistleblowers that would result from reporting and could cause damage to the person reporting it. The policy contains examples of such activities.

Selvita also keeps a record of violations, in accordance with confidentiality regulations. In 2025, one report was recorded that contained allegations of unequal treatment and irregularities in cooperation with a supervisor. The report was investigated and is described in more detail in the Chapter 3.1.5. (S1-17).

Finally, the policy sets out the rules for submitting external reports (i.e. to the Ombudsman), should the whistleblower decide to use this form.

[G1-3]

The basic principles for preventing, detecting and responding to allegations or cases of corruption and bribery are described in the Anti-Corruption and Bribery Policy and in the Whistleblowing Policy. The Selvita Group also has additional practices and procedures in place to strengthen this system:

- The Group maintains reliable and complete accounting books and registers, in accordance with the applicable procedures and requirements of internal financial controls. Every director, executive and employee has a responsibility to provide truthful and complete information to all auditors – both internal and external.
- Before making acquisitions, establishing joint ventures or cooperation with third parties, the Group conducts due diligence analyses, including aspects of compliance with anti-corruption regulations. Selvita does not enter into any transaction or involve a third party until any doubts related to the potential risk of corruption have been satisfactorily clarified.
- Employees are encouraged to report any known or suspected cases of corruption and bribery without fear of retaliation.

Selvita undertakes to investigate any report of corruption or bribery. Proceedings may be conducted on the basis of:

- Anti-Corruption and Bribery Policy – in this case, the proceedings are conducted by the Compliance Officer (General Counsel), who – if necessary – may
- delegate their execution to other persons. The Group's intention is to ensure that proceedings are conducted by entities independent of the areas to which the reports relate.

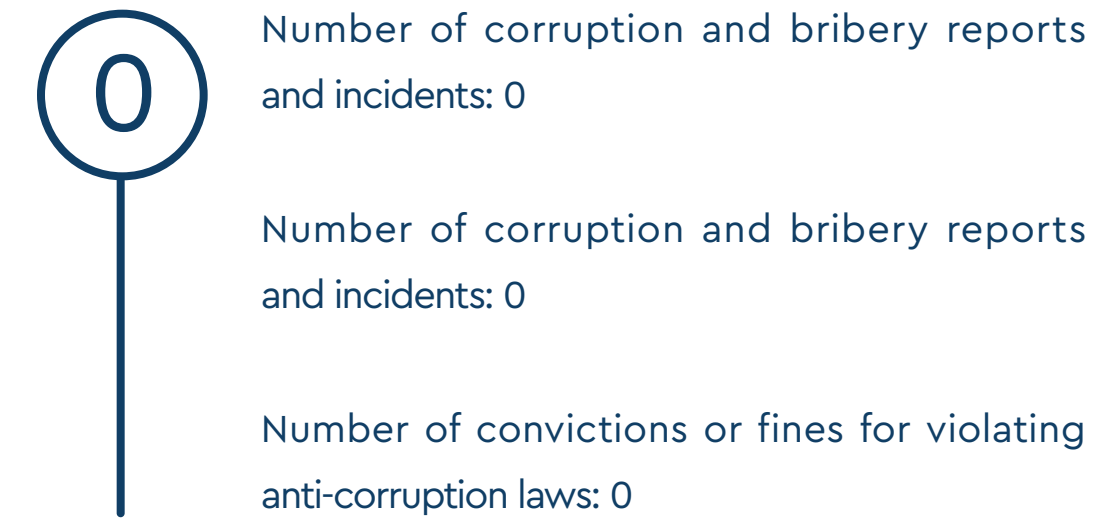
- Whistleblowing Policy – in this case, the conduct of proceedings has been entrusted to authorised persons responsible for handling whistleblower reports and investigating actions. These individuals are not part of the management responsible for preventing corruption, which guarantees their independence.

All key policies, including the Code of Conduct, Anti-Corruption and Bribery Policy, as well as Whistleblowing Policy, are communicated to employees and contractors; they are also available on the intranet. It is the duty of every employee and contractor to familiarize themselves with them and comply with them.

In 2025, an e-learning training on business conduct, anti-corruption and bribery and whistleblower protection was held. The training was provided to employees, members of the Management Board and managerial staff; 88% of the Selvita Group's personnel participated in the training. The training program covered all the above-mentioned areas, enriched with practical examples (case studies). Completing the training required passing a knowledge test.

[G1-4]

In 2025, just as in 2024, in the Selvita Group:



The Selvita Group constantly monitors anti-corruption and anti-bribery regulations.

4.1.2. Due diligence process. Good Clinical, Laboratory and Manufacturing Practices.

[G1-1]

The Selvita Group operates an integrated Quality Management System (QMS), defined in the Quality Manual, which supports the execution of the business strategy, ensures high-quality services, and guarantees compliance with regulatory requirements. The primary objectives of the QMS are effective customer service delivery, maintenance of GxP certifications and continuous improvement of organizational processes and performance.

The Quality Assurance Department is responsible for the development and oversight of the QMS and for fostering a quality-driven culture across the Group. The system ensures compliance with GLP (Good Laboratory Practice), GMP (Good Manufacturing Practice), and GCP (Good Clinical Practice) requirements and promotes Good Research Practice (GRP), including the proper conduct, documentation, and archiving of non-regulated studies to safeguard the integrity and reliability of scientific data.

The QMS is based on a process-oriented approach and continuous improvement principles, including the Plan-Do-Check-Act (PDCA) cycle. All organizational units operate in

accordance with Standard Operating Procedures (SOPs), and quality planning is carried out through cross-functional collaboration. The system is aligned with key international regulations and standards, including those issued by the FDA, EMA, OECD and ICH, as well as data protection regulations, including:

- FDA 21 CFR Part 820 – Quality System Regulation;
- FDA 21 CFR Part 58 – Good Laboratory Practice for Non-Clinical Laboratory Studies;
- FDA 21 CFR Part 210/211 – cGMP in Manufacturing, Processing, Packing, or Holding of Drugs and Finished Pharmaceuticals;
- Directive 2004/10/EC of the European Parliament and of the Council of February 11, 2004, on the harmonisation of laws, regulations and administrative provisions relating to the application of the principles of good laboratory practice and the verification of their applications for tests on chemical substances (Principles of Good Laboratory Practice);
- Commission Directive 2003/94/EC of October 8, 2003, laying down the principles and guidelines of good manufacturing practice in respect of medicinal products for human use and investigational medicinal products for human use;
- EudraLex volume 4, EU Guidelines to Good Manufacturing Practice for Medicinal Products for Human and Veterinary Use; parts: I, II, III, and annexes;
- Good Clinical Practice ICH E6 (R3);
- OECD Series on Principles of Good Laboratory Practice and Compliance Monitoring – ENV/MC/CHEM(98)17;

- Regulatory science research needs (version1.0) EMA/705364/2021;
- Human Tissue Act 2004/2019;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the
- processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).

The effectiveness of the QMS is monitored through internal and external audits, management reviews, risk assessments, as well as corrective and preventive actions (CAPA). Audits constitute a key management tool for verifying implementation effectiveness, identifying improvement opportunities, and promoting best practices across the organization. Risk-based approaches are embedded in quality processes to support informed decision-making and to mitigate potential risks to product quality and regulatory compliance.

In 2025, Selvita successfully completed a total of 26 client audits conducted by pharmaceutical and biotechnology companies. No critical findings were identified, and all observations of low or standard priority were addressed in accordance with approved corrective action plans. In addition, Selvita's laboratories in Kraków successfully underwent a planned GLP (Good Laboratory Practice) inspection by the national regulatory authority, resulting in the renewal of the GLP certificate.

In terms of certification, Selvita Group companies hold the following certificates and permits.

TABLE 39.
Certificates and permits

Name	Number (Scope)	Issuing body	Issuance date
GLP Certificate (Krakow)	18/2025/DPL (Physical-chemical testing, mutagenicity studies, other studies: chemical analysis, cytotoxicity, bioanalysis, and pharmacokinetic studies)	Polish Bureau for Chemical Substances	July 30, 2025
Manufacturing and Importation Authorisation (Krakow)	096/0377/15 (Quality control testing of human medicinal products, investigational medicinal products, and veterinary products)	Polish Chief Pharmaceutical Inspectorate	July 28, 2025
GMP Certificate (Krakow)	WTC/0377_01_01/14 (Quality control testing of human medicinal products)	Polish Chief Pharmaceutical Inspectorate	February 4, 2025
GMP Certificate (Krakow)	WTC/0377_01_01/15 (Quality control testing of veterinary medicinal products)	Polish Chief Pharmaceutical Inspectorate	February 4, 2025
GMP Certificate (Krakow)	WTC/0377_01_01/16 (Quality control testing of investigational medicinal products)	Polish Chief Pharmaceutical Inspectorate	February 4, 2025
Manufacturing and Importation Authorisation (Poznan)	035/0421/15 (Quality control testing of human medicinal products, investigational medicinal products, and veterinary products, production of IMP – non-sterile tablets, capsules, granulates and extrudates; primary packaging – tablets and capsules)	Polish Chief Pharmaceutical Inspectorate	October 11, 2024
GMP Certificate (Poznan)	WTC/0421_01_01/45 (Quality control testing of investigational medicinal products (IMP), production of non-sterile IMP – capsules, primary packaging of capsules)	Polish Chief Pharmaceutical Inspectorate	March 7, 2024
GMP Certificate (Poznan)	WTC/0421_01_01/95 (Quality control testing of human medicinal products)	Polish Chief Pharmaceutical Inspectorate	May 29, 2023.
GMP Certificate (Poznan)	WTC/0421_01_01/96 (Quality control testing of veterinary medicinal products)	Polish Chief Pharmaceutical Inspectorate	May 29, 2023
GMP Certificate (Poznan)	WTC/0421_01_01/97 (Quality control testing of investigational medicinal products (IMP), production of non-sterile IMP – tablets, granulates and extrudates, packaging – primary and secondary)	Polish Chief Pharmaceutical Inspectorate	May 29, 2023

4.1.3. Animal welfare

[G1-1]

At Selvita, *in vivo* studies are carried out in accordance with the requirements of Directive 2010/63/EU of the European Parliament and of the Council of September 22, 2010, on the protection of animals used for scientific purposes, as well as relevant national legislation. All projects are planned taking into account scientific merit, the lack of alternative methods and the application of the 3Rs principles: Reduction, Refinement, Replacement.

At Selvita S.A., experimental applications are evaluated by an internal Animal Welfare Team and an independent Local Ethics Committee. In addition, the task of the Animal Welfare Team is to monitor the compliance of the conducted tests with the applicable standards. Selvita S.A. submits annual reports on the number of animals used in projects to the Polish Ministry of Science and Higher Education, as part of national aggregate reporting to the European Union. Selvita S.A. also implements a tissue sharing program that supports reducing the number of animals used in research.

At Selvita d.o.o., an important element is the AAALACI accreditation, maintained since 2009. This accreditation is verified during regular inspection visits and confirms the compliance of the animal care program and its use with international standards. Experimental protocols are evaluated by the institutional Ethics Committee, and then by the

National Ethics Committee, which grants permits for a five-year period of project conduct. Supervision of the implementation of approved projects includes regular internal inspections, veterinary inspections, customer audits and visits by AAALACI inspectors.

Staff responsible for the care of animals assess their welfare on a daily basis and apply procedures in case of events that may affect the health of the animals. Employees involved in *in vivo* studies are subject to mandatory training and confirm the acquisition of the required competencies. At Selvita S.A., the training process is documented in accordance with an internal procedure. At Selvita d.o.o., the training includes programs compliant with the requirements of Directive 2010/63/EU and modules corresponding to the standards used in FELASA (Federation of European Scientific Associations for Laboratory Animals) trainings.

4.2. Supplier relationship management



[G1-2]

Selvita manages cooperation with suppliers based on the principles of a responsible supply chain, including environmental, social and corporate governance criteria in procurement processes. The Group expects suppliers to strictly comply with applicable laws, high ethical standards, respect for human rights, ensure safe and hygienic working conditions and take measures to reduce the impact of operations on the environment. This approach is aimed at minimizing risks throughout the supply chain and building long-term, transparent and responsible business relationships.

The requirements of the Selvita Group have been formally defined in the documents governing cooperation with suppliers – the Supplier Code of Conduct, the Sustainable Procurement Policy and the General Terms and Conditions of Purchase. All documents are available on the Selvita website in the tab dedicated to suppliers.

The Supplier Code of Conduct sets minimum standards and includes requirements for:

- business ethics and anti-corruption – conducting business in accordance with the law, fair competitive practices, zero tolerance for corruption, conflicts of interest or money laundering;
- human rights and labour standards – prohibition of forced labour and child labour, respect for freedom of association, equal treatment of employees and ensuring decent employment conditions;
- occupational safety and environmental protection – ensuring safe and hygienic working conditions, reducing the negative impact of the activity on the environment,

rational use of natural resources and compliance with environmental regulations;

- supply chain management – suppliers should apply similar standards in relations with their suppliers (subcontractors).

Selvita reserves the right to verify the compliance of suppliers' conduct with the principles contained in the code. The Group may also take corrective actions in the event of violations.

The Sustainable Procurement Policy, which was adopted in August 2025, applies to all goods and services purchased by Group companies. This document contains Selvita's commitment to implementing the principles of sustainable development at every stage of the procurement process. The policy in question explains that sustainable procurement at Selvita means:

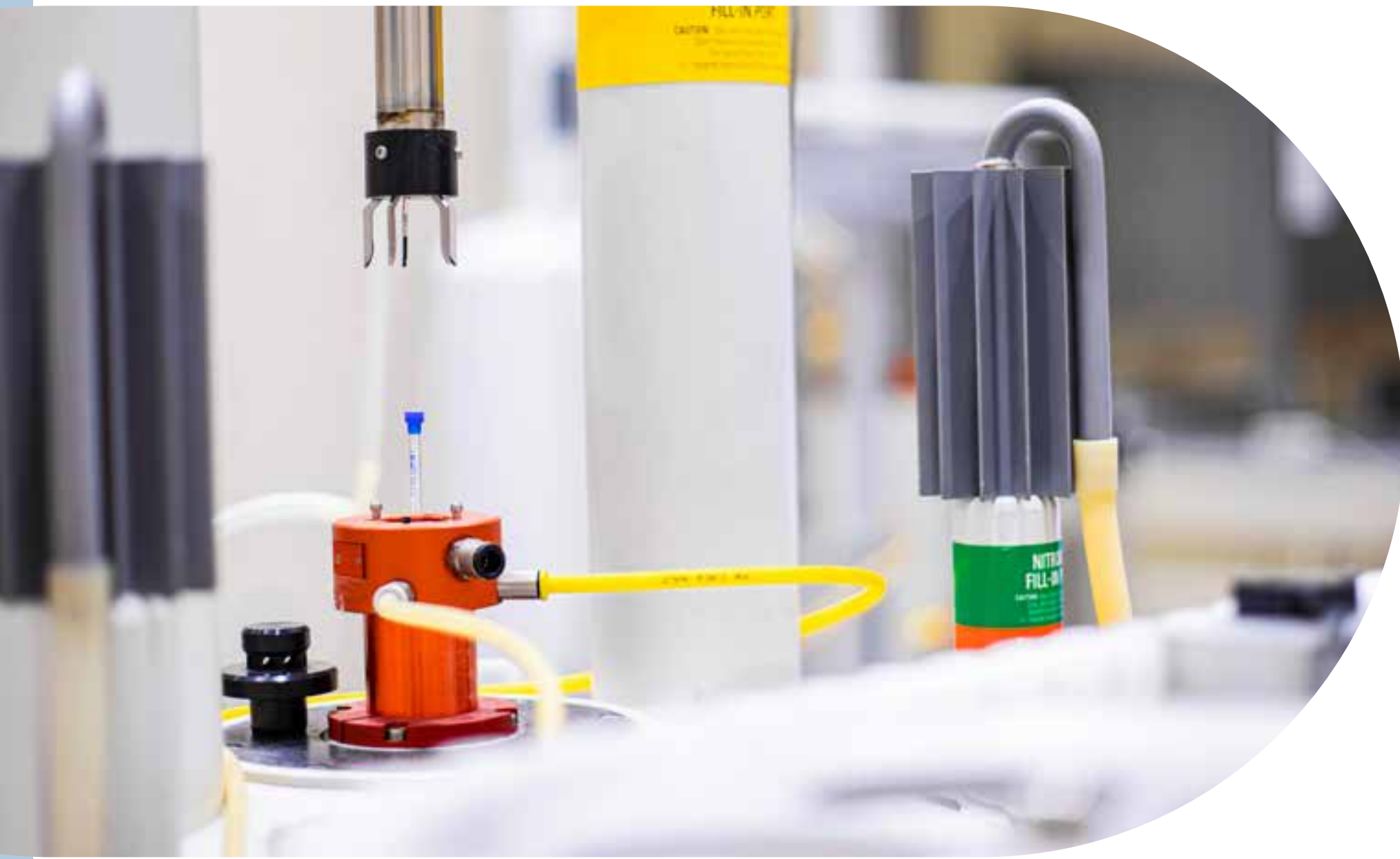
- making responsible choices that consider environmental, social, ethical and economic impact;
- collaborating with suppliers to promote sustainable practices and continuous improvement;
- balancing cost-efficiency with risk mitigation and long-term resilience.

In addition, the requirements for compliance with legal regulations, ethical standards, occupational safety, environmental protection and anti-corruption have been included in the General Terms and Conditions of Purchase of Selvita. This document was also implemented in August 2025. It is an integral part of contractual relations with suppliers and strengthens the enforceability of accepted standards in the supply chain.

Selvita does not have a formal policy in place to prevent late payments. However, the payment rules and practices are described in the Chapter 4.3 of the Report.

At this stage, suppliers are not subject to formal audits, but the Group intends to take steps to fully verify them. Surveys were conducted to obtain key information from suppliers for further analysis. These activities will enable more effective monitoring of suppliers' compliance with applicable requirements.

4.3. Payment practices



[G1-6]

Selvita does not have a formal payment policy, but the Group applies the principle of equal treatment of suppliers in terms of setting payment deadlines. These rules result from internal regulations, in particular procedures concerning the circulation of financial and accounting documents.

In practice, the Group makes payments in accordance with the terms and conditions provided for in individual contracts with suppliers, which may include both prepayments and deadlines of up to 90 days. In 2025, the average time to settle receivables was 32 (in 2024: 29 days) days and depended on the nature of the cooperation with a specific category of suppliers.

The standard payment period, counted from the date of issuing the invoice to the date of its payment, was adopted at the level I of 30 days. Within this standard deadline, 56% of payments were made (in 2024: 63%).

In 2025, just as in 2024, there were no legal proceedings related to late payments.

4.4. Cybersecurity



[G1-OWN INDICATOR]

The data and analyses used in the Group's operations are subject to the highest standards of protection and confidentiality. Therefore, cybersecurity is one of the key elements of corporate governance, directly affecting the continuity of the Group's operations, the protection of intellectual property and the level of stakeholder trust.

The IT Cybersecurity function plays a key role in ensuring the secure, stable, and uninterrupted operation of the technological environment supporting both core business activities and research and development projects. The primary focus is placed on effective IT risk management, data protection, and strengthening the organization's resilience to cyber incidents, while ensuring compliance with requirements related to information security and corporate governance. The IT Cybersecurity function actively supports the achievement of ESG objectives through the systematic reduction of technological risks, implementation of the "security by design" principle, and maintenance of operational compliance with applicable internal and external regulations.

Cybersecurity policies and governance framework

The foundation of the cybersecurity management system within the Selvita Group is a regularly updated Information Security Policy, defining a comprehensive set of principles for ensuring the confidentiality, integrity and availability of information. This document is supported by a series of detailed policies and processes, including:



Security Requirements Policy

defining standards for secure storage, processing and transmission of data, including mandatory encryption and multi-factor authentication (MFA);



IT Logging and Monitoring Policy

providing 24/7 monitoring of security events through a dedicated Security Operations Center (SOC), supported by enterprise-class tools and automated response mechanisms;



Backup Policy

ensuring data integrity and availability through systematic backup processes, storage in segregated locations and regular disaster recovery testing;



Data Classification Policy

governing the assignment of data confidentiality levels and the management of the information lifecycle, including retention and secure disposal;



Security Incident Reporting and Response Policy

defining procedures for incident reporting, registration and handling by a dedicated security team;



Post-Incident Process

including root cause analysis, evaluation of response effectiveness, as well as implementation of corrective and preventive actions, including updates to policies and training programs;



Information Security Awareness and Training Policy

implemented through the "Awareness Academy," comprising regular training sessions, knowledge assessments and phishing simulation exercises;



Artificial Intelligence Management Policy

defining principles for the responsible, ethical, and lawful use of AI technologies within the Selvita Group, including mandatory human oversight and the verification and approval of AI-generated content prior to use.

The cybersecurity management system is further supported by policies covering IT risk management, malware protection (antivirus, firewall, XDR), identity and access

management, remote work, IT asset management, change management, and infrastructure capacity management. The highest level in the organization responsible for implementing policies in this area is the Chief Information & Technology Officer.

Penetration testing and infrastructure security assessment

As part of initiatives aimed at strengthening organizational resilience, the Selvita Group conducted comprehensive penetration testing of its technological infrastructure in 2025. The scope of the assessment covered public and private environments, the wireless Wi-Fi network, and the Selvita main website. The tests were performed by an independent external entity specializing in IT security audits, with the objective of providing an objective assessment of the security posture and identifying potential areas for further optimization.

The results confirmed a high level of security across the Selvita Group's infrastructure:

- public Infrastructure – rating: excellent. No vulnerabilities were identified; the environment fully complied with best practices and applicable security standards;
- Wi-Fi network – rating: excellent. The audit revealed no weaknesses, confirming proper configuration, strong authentication mechanisms and effective network segmentation;
- private infrastructure – rating: very good. Identified vulnerabilities had a marginal impact on overall security, were classified as low priority and were considered acceptable within the current risk management framework;

- corporate website – rating: very good. Identified vulnerabilities presented a low level of risk, and any potential exploitation would require atypical conditions and significant time and resource investment on the part of a potential attacker.

In accordance with the adopted "Infrastructure Security Posture" scale, all tested components were classified as "excellent" or "very good", confirming a high level of cybersecurity maturity and the effectiveness of prior investments in cyber protection. These results demonstrate that the technical and organizational measures in place provide a stable and resilient operating environment, supporting the Group's ESG objectives and strengthening stakeholder confidence.

Cybersecurity awareness and competence

Building a strong information security culture remains a core element of the Selvita Group's strategy. All newly hired employees are required to complete introductory cybersecurity training, prior to being granted access to IT systems. In parallel, periodic training programs are delivered through the "Awareness Academy", addressing topics such as phishing threats, secure use of AI tools and safe handling of data storage media. The effectiveness of training initiatives is assessed through knowledge tests and regular phishing attack simulations.

Key Performance Indicators (KPI) – 2025

Key KPI

In 2025, Selvita scored 944/1000 points in an independent cybersecurity assessment conducted by CyberVadis. This represents an improvement on the previous year (when the score was 942/1000 points) and confirms the effectiveness of the measures taken in the area of IT risk management.

Supporting KPIs

In 2025, the Selvita Group introduced a set of supporting KPIs, aimed at ongoing monitoring of the effectiveness of implemented technical and organizational cybersecurity measures. These indicators further systematize the Group's approach to IT risk management and oversight of information security policy implementation. Supporting KPIs include:

- endpoint protection – coverage of active workstations with XDR-class solutions at a level of $\geq 95\%$;
- Multi-Factor Authentication (MFA) – MFA enabled for $\geq 98\%$ of user accounts;
- cybersecurity training completion – $\geq 80\%$ of employees completing mandatory cybersecurity training and knowledge assessments.

Key Activities in 2025

In 2025, the Selvita Group implemented a number of initiatives aimed at strengthening cybersecurity, including:

- execution of infrastructure penetration testing;
- further expansion of endpoint protection based on XDR solutions;
- increased automation of incident response processes;
- implementation of a secure AI usage policy;
- development of cybersecurity awareness and cyber hygiene training programs.

Plans for 2026

In 2026, the Selvita Group plans continued development of its cybersecurity management system, with a particular focus on:

- implementation of EU Cyber Resilience and NIS2 requirements within Selvita d.o.o. Target: to carry out a formal gap analysis against the requirements of the NIS2 Directive in Selvita d.o.o. by the end of 2026, including an assessment of the current state, identification of deficiencies and development of an approved roadmap of corrective actions in the area of cybersecurity;
- further automation of SOC/XDR processes. Target: to increase the maturity of cybersecurity incident response processes by the end of 2026 through the development of automation and standardization of event handling, in order to improve the effectiveness of IT operational risk management;
- full deployment of mobile device management (MDM) for critical mobile devices. Target: 100% of critical mobile

devices centrally managed via MDM and compliant with applicable security policies;

- strengthening access controls in line with CIS recommendations. Target: to strengthen access control to IT systems by the end of 2026 through the implementation of modern privileged access management mechanisms, in accordance with the principle of least privilege;
- deployment of additional tools supporting IT risk analysis and management. Target: implement IT risk management tools and processes by the end of 2026 to enable cybersecurity risks to be taken into account in decisions regarding the maintenance and development of key IT systems.

Approval for publication

This Selvita Capital Group's Sustainability Report for 2025 has been approved by the Management Board



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Krakow, March 30, 2026



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