



Report of the Management Board of Selvita S.A.
on the activities of Selvita Capital Group
Part 2. Selvita Group's Sustainability Report for 2024

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Key events 2024

1500 projects 942/1000 CyberVadis score

>14 600 hours of specialist training 23 training hours per employee

77% of people employed under a permanent employment contract

0 serious and fatal accidents



implementing a business continuity plan



calculation of the carbon footprint in three scopes



implementation of the supplier code of conduct



full double materiality analysis



Key targets for 2025

Update of the Group's Strategy for 2026+



1

continued development of comprehensive drug discovery and development services with the highest quality standards

3

strong presence in major markets in the United States and the United Kingdom

2

continuing to develop the unique competencies of team members

4

strong specialized staff

- specialization in therapeutic areas
- development of competences in the field of oncological and neurological diseases
- strengthening the position of the CRO providing integrated drug discovery services
- expanding competences in supporting the drug discovery process with artificial intelligence models and structural biology
- biopharmaceutical development services

Development of a sustainable development strategy as part of the Group's strategy for 2026+, based on the calculation of the carbon footprint in three emission scopes and a double materiality analysis, taking into account ESG risks.

Dear Shareholders and Friends of Selvita,



Selvita Group's mission is to support the development of innovative therapies that can change the lives of patients around the world. We meet these goals by providing high-quality services in the area of development of new therapeutic molecules and regulatory research in various therapeutic areas. At the same time, guided by our strategy and values, we have been striving for many years to ensure that the organization has a positive impact on society and builds responsibility towards the natural environment and compliance with good corporate governance principles along with the economic value for our shareholders.

In 2024, we conducted a Double Materiality Analysis (DMA), which helped us look at sustainability issues from the perspective of financial and environmental and social materiality in order to more effectively manage risk, make strategic decisions and build transparency towards stakeholders, thus strengthening the resilience and long-term value of the organization.

I am pleased to present to you the first report of the Selvita Group, based on the CSRD (Corporate Sustainability Reporting Directive), which transparently organizes our activities and business practices from the perspective of sustainable development, in accordance with the European Sustainability Reporting Standards (ESRS). This report describes our sustainability efforts in 2024, covering the social, environmental and corporate governance areas.

In 2024, we not only continued to invest in the development of research infrastructure and technologies in the organisation, while taking into account the impact of the investment on the natural environment, but also undertook

initiatives to optimise processes, reduce energy consumption and reduce waste generation. We have also carried out for the first time the calculation of the carbon footprint in three scopes, in accordance with GHG (Greenhouse Gas Protocol), which is the basis for identifying areas where it is possible to reduce greenhouse gas emissions.

As we are convinced that the success of Selvita Group is built by our employees and associates, in 2024 we paid special attention to providing development programs, workplace safety (including digital) and career development opportunities in a dynamically developing team. Our goal is to create conditions in which our scientific and administrative staff will be able to develop in accordance with the values that are the foundation of our business. In line with the CSRD, we have engaged in dialogue with stakeholders to identify topics that are relevant to them and have been involved in many initiatives in local communities.

We also introduced a number of management improvements aimed at better risk management and improved efficiency and transparency of our operations, which is absolutely necessary to achieve the ambitious goals of the organization. Among other things, we have implemented a Business Continuity Plan and a code of conduct for suppliers. Increasing transparency and accountability in business decisions are priorities for us, which must go hand in hand with our commitments to stakeholders.

In the coming years, we plan to continue the implementation of our mission, in which Selvita remains not only an industry leader, but also a responsible and conscious participant in social and economic life. Sustainability is

a process of continuous striving for excellence in every dimension of our business: from business development to employee development, environmental protection and corporate responsibility.

I invite you to read the report, which is proof of our commitment to sustainable development. Together, we want to build a future where innovation and responsibility go hand in hand.

**Yours sincerely,
Mirosława Zydrón**

Chief Operating Officer

**Member of the Management Board
responsible for the area of sustainable
development of Selvita Group**

1



General information

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1.1. Basis for the sustainability report

[BP-1]

Reporting Standard

The Sustainability Report has been prepared for Selvita S.A. Capital Group (hereinafter: Selvita Group, Group or Selvita) in accordance with Articles 49b and 55(2b)-(2c) of the Accounting Act of 29 September 1994 (i.e. Journal of Laws of 2023, item 120) and in accordance with Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088. This report has been prepared on the basis of the ESRS standards (introduced by Commission Delegated Regulation (EU) 2023/2772), which are mandatory for the Selvita S.A. Capital Group from the financial year 2024.

Consolidation

The information, data, indicators and statements contained in the report refer to Selvita Group, unless otherwise indicated. Where data were not available, the estimation method was used. The report includes sustainability information for Selvita Group for the period from January 1, 2024 to December 31, 2024. The scope of consolidation in these financial statements is the same as in the consolidated financial statements for the last financial year. The Sustainability Report is produced on an annual basis.

As of December 31, 2024, the Selvita Group consisted of 6 companies (parent company Selvita S.A. and 5 subsidiaries of Selvita S.A.)

TABLE 1.
Subsidiaries

Subsidiaries	Headquarters, Country	Business Type	Shares as at 31 December 2024
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-2]

Scope and comparability of data

The Group has analysed double materiality in both its own operations and its upstream and downstream value chain, based on qualitative data. The report uses the transitional provision related to Chapter 5 Value Chain, which results from the diversified supplier base and the lack of production processes in the Group's operations. The business model and distinctive service business, where customers often make choices, and the dispersed supplier base currently do not allow for the detailed development of value chain metrics. The Group has used all reasonable and documentable information, such as analyses and other proxies, and plans to take action to improve this area in the future. The planned activities are described in Chapter 4.2. None of the quantitative measures and monetary amounts correspond to a high level of measurement uncertainty.

The methodology for estimating part of the Scope 3 GHG emissions data is described in Chapter 2.1.3.

Selvita Group did not take advantage of the possibility of omitting specific information regarding intellectual property, know-how or innovation results.

The Group has not deviated from the medium and long-term time horizons set out in ESRS 1, section 6.4. The short-term period is understood as the deadline until the end of 2025, the medium-term period until the end of 2030 and the long-term period set after 2030.

This is the first report of the Selvita Group prepared based on the European Sustainability Standards (ESRS) and therefore the Group does not report any changes in the preparation or presentation of the sustainability statement or errors from previous periods.

External verification

This Selvita Group Sustainability Report has been externally verified. The verification was carried out by the audit company Grant Thornton Polska PSA in accordance with the National Standard for Sustainability Reporting Validation Services 3002PL.

1.2. Management structure in Selvita Group

[GOV-1]

Members of the Management Board of Selvita Group

As of December 31, 2024, the Management Board of Selvita S.A. was composed of 6 members.



Bogusław Sieczkowski

CHIEF EXECUTIVE OFFICER,
PRESIDENT OF THE
MANAGEMENT BOARD

Bogusław Sieczkowski, CEO and co-founder of Selvita, has over 25 years of experience in leading organizations from the high-tech sector. He is also a member of the Supervisory Board of Ardigen S.A.

In the ESG area, he is responsible for overall supervision of the ESG strategy and for the integration of sustainable development goals into the Group's operations.

Prior to founding Selvita, he gained management experience in various companies for over 10 years. He began his professional career in the 1990s, supervising computerization in the companies of the German Bahlsen group. From 2000, as the Vice President of the Management Board of Comarch Internet Ventures S.A., he created the first ASP service platform in Poland. As the director of the largest subsector employing over 250 people, Comarch S.A. was responsible for the work of teams implementing implementations for leading research centres and global leaders of the financial sector.

Honoured with the Knight's Cross of the Order of Resitution Polish, he holds an MBA for executives from the Wharton School, an MBA from Teesside University and the Krakow School of Economics, and a master's degree from the Jagiellonian University and a Project Management Professional (PMP) certificate.



Dr. Miłosz Gruca

CHIEF COMMERCIAL OFFICER,
VICE-PRESIDENT OF THE
MANAGEMENT BOARD

Dr. Miłosz Gruca currently holds the position of Global Head of Drug Development & Protein Sciences, overseeing the drug development segment and the area of services dedicated to biological drugs. Until the end of 2024, as Commercial Director, he was responsible for a wide range of business development activities, including the creation and development of the drug discovery and regulatory services offering, building relationships with Selvita's customers, as well as the operational management of the integrated Business Development Department.

It supports transparency in communication with stakeholders in the field of ESG, develops the service offer and manages customer relations.

He has been associated with Selvita since 2007, and as Director of the Biology Department, he was responsible for introducing comprehensive biological and analytical services to Selvita's portfolio and for the strategic management of the analytical, biochemical and molecular biology laboratories.

Dr. Miłosz Gruca is a graduate of the Jagiellonian University, where he obtained a master's degree in biotechnology with a specialization in molecular biology and a doctoral degree in biochemistry. Dr. Miłosz Gruca also completed two-year Executive MBA studies at the Stockholm University School of Business and the Krakow School of Business at the University of Economics.



Dr. Eng. Mirosława Zydroń

CHIEF OPERATING OFFICER,
MEMBER OF THE
MANAGEMENT BOARD

Dr. Eng. Mirosława Zydroń has been associated with Selvita since 2009. Until 2021, she was responsible for the creation and dynamic growth of the Chemistry Division, strategic development of chemical services in the area of drug discovery and development, supervision of ongoing projects to ensure the highest quality of services offered, as well as presenting Selvita's offer and building relationships with clients from the pharmaceutical, biotechnology, chemical and agrochemical industries in Europe, the United States and Asia.

In February 2022, Dr. Eng. Mirosława Zydroń took the position of Chief Operating Officer at Selvita Group. Her key responsibility is to support the Group's further dynamic development and manage the growing scale of operations while maintaining the effectiveness of implemented projects, through continuous improvement of the organization, processes and business tools, as well as investments in the development of modern infrastructure and innovative technologies.

She is responsible for implementing ESG strategies in line with business objectives, complying with environmental regulations, preparing a decarbonisation strategy scope analysis and reporting in accordance with regulations. She is responsible for building ESG awareness in the organization and developing infrastructure and technological innovations that support sustainable development.

Prior to joining Selvita, Dr. Eng. Mirosława Zydroń worked in the R&D structures of Pliva (later Barr Pharma-

ceuticals) as a Laboratory Manager and was responsible for analytical and preformulation research at the stage of drug form development, as well as supervised the drug packaging process during pilot production under GMP (Good Manufacturing Practice) conditions; then she worked as an Optimization Project Manager in the Production Department and in the area of Quality Control (TEVA).

Dr. Eng. Mirosława Zydroń is a graduate of the Silesian University of Technology, where she obtained a master's degree in chemical engineering with a specialization in polymer chemistry and a Ph.D. in chemistry. Her doctoral dissertation received a distinction from the Committee on Analytical Chemistry of the Polish Academy of Sciences for the best doctoral dissertation in the field of analytical chemistry in Poland in 2004–2005. In 2009, she completed a two-year MBA at the Rotterdam School of Management at Erasmus University Rotterdam.



Dr. Adrijana Vinter

GLOBAL HEAD OF DRUG DISCOVERY,
MEMBER OF THE
MANAGEMENT BOARD

Dr. Adrijana Vinter has held the position of Managing Director at Fidelta, a subsidiary of Selvita, since 2017. In February 2022, she took the position of Global Head of Drug Discovery and was appointed to the Management Board of Selvita.

As Global Head of Drug Discovery, Dr. Adrijana Vinter is responsible for the strategic development of the Group's drug discovery offering, managing interdisciplinary research teams, as well as supervising ongoing projects to ensure the highest quality of services.

She supports the implementation of modern technologies and processes in line with ESG goals and oversees strategic development in the area of drug discovery.

Dr. Adrijana Vinter started her professional career at PLIVA in 2002 working as a scientist in the field of medicinal chemistry. After Fidelta was formed, she moved to the business development department, which she led until 2017. She then took the position of Managing Director and Chairman of the Board of Directors at Fidelta and was responsible for operational management in this company. She successfully supervised the organic growth of the Croatian company, contributing to the growth of its revenues.

Dr. Adrijana Vinter holds a Ph.D. in Organic Chemistry in the field of novel macrolide antibiotics from the University of Zagreb, as well as an MBA from Cotrugli Business School in Croatia. She is the author of many scientific publications.



Dawid Radziszewski

GENERAL COUNSEL,
MEMBER OF THE
MANAGEMENT BOARD

Dawid Radziszewski joined Selvita in 2015 and within a few years he was promoted to the position of Director of the Legal Department, taking responsibility for all legal matters of the Selvita Capital Group. Dawid Radziszewski is responsible for a wide range of corporate activities at Selvita, including issues related to the protection of intellectual property rights; He also deals with capital market issues. Since 2019, he has been a Member of the Management Board of Selvita S.A., directly responsible for the Group's corporate development and M&A transactions.

He is responsible for the compliance of ESG activities with legal requirements, supervises ESG reporting and compliance with labour law and corporate governance regulations.

Prior to joining Selvita, he gained experience at the Warsaw law firm WKB Wierciński, Kwieciński, Baehr, specializing in M&A transactions and corporate law, and also worked at the Allerhand Institute. Dawid Radziszewski is an attorney-at-law, a graduate of the Jagiellonian University and the University of Heidelberg, where he obtained the title of LL.M. He also studied at the University of Zurich. Dawid Radziszewski is a laureate of the "RISING STARS Lawyers – tomorrow's leaders 2018" competition.



Dariusz Kuras

CHIEF FINANCIAL OFFICER,
MEMBER OF THE
MANAGEMENT BOARD

Dariusz Kuras took the position of Chief Financial Officer at Selvita S.A. in August 2019, taking responsibility for the Group's financial activities.

He supervises the analysis of ESG-related financial risks, taxonomy and the implementation of the Group's business continuity plan.

Prior to joining Selvita, he gained managerial experience in international companies, including KPMG, where he managed a team of auditors. As a financial controller at Nowy Styl Group, he was responsible for monitoring and planning financial liquidity, developing and controlling the implementation of budgets, as well as financial covenants of subsidiaries in Germany. In 2016, he joined Liugong Dressta Machinery, where he served as Chief Financial Officer and Vice President of the Management Board, responsible for managing the accounting, finance and controlling teams.

Dariusz Kuras graduated in finance from the University of Economics in Krakow and the University of Tilburg (the Netherlands). He is a registered auditor and a licensed stockbroker.

There is no representative of employees and other people providing work on the Management Board.

Throughout the reporting period, 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 Board were eligible for the age group between 30–50 years (80%).

1 member of the Management Board was eligible for the age group over 50 years (20%).

CHART 1.
Members of the Management Board
– by gender (%)

■ men
■ women



Members of the Supervisory Board of Selvita Group

As of December 31, 2024, the Supervisory Board of Selvita S.A. was composed of 6 members.

Dr. Piotr Romanowski

CHAIRMAN OF THE
SUPERVISORY BOARD

Dr. Piotr Romanowski, is the Chairman of the Supervisory Board of Selvita S.A. He has many years of experience in investment advisory in the field of biotechnology, advanced technologies and financial services. He also has over 20 years of experience in strategic management consulting, which he gained in various industries, where he specialized in M&A strategy in financial services, oil and gas, pharmaceuticals and healthcare.

As a partner at McKinsey Company, specializing in strategy, restructuring and capital transactions, he supported two of the largest mergers in the oil industry in Central Europe, as well as clients from the pharmaceutical and healthcare sectors. He was also a member of the Management Board of Bank Millennium S.A., responsible for the Corporate Banking Division. He was a partner in the consulting and investment company Metropolitan Capital Solutions. He also worked as a Partner at PwC, where he headed the consulting and M&A department for Central and Eastern Europe and the Commonwealth of Independent States.

Piotr Romanowski holds a PhD in molecular biology from the University of Cambridge and a PhD in medical sciences with a specialisation in cancer genetics from the Medical University of Gdańsk.

Dr. Tadeusz Wesołowski

DEPUTY CHAIRMAN OF THE
SUPERVISORY BOARD

Doctor of technical sciences, graduate of the Warsaw University of Technology. After obtaining his diploma, he continued his scientific work at the university, obtaining the position of assistant professor.

In 1990, he founded and then managed PROSPER, which, after merging with Torfarm S.A., since 2009 has been part of the NEUCA S.A. Capital Group – the leader of the pharmaceutical distribution market in Poland. The company started its activity by importing para-pharmaceuticals and OTC drugs from Western European countries, gradually expanding its range and scope of activity to include the distribution of pharmaceuticals. He has repeatedly advised and participated in the creation of new ventures on the pharmaceutical market.

Paweł Przewięźlikowski

MEMBER OF THE
SUPERVISORY BOARD

Paweł Przewięźlikowski is the co-founder and CEO of Ryvu Therapeutics, a biotechnology company that was established as a result of the division of Selvita S.A. into two independent companies. Ryvu Therapeutics operates in the therapeutic area of oncology, and Paweł Przewięźlikowski is responsible for strategic management and business development. He is also a co-founder and former President of the Management Board of Selvita S.A. Paweł Przewięźlikowski is also the Chairman of the Supervisory Board of Ardigen S.A. He started his career in the IT company Comarch in 1994, where he managed departments offering applications for the pharmaceutical, banking, industrial and service industries. He was a co-founder and the first President of the Management Board of the third largest Internet portal in Poland – Interia.pl.

He is a graduate of the AGH University of Science and Technology in Krakow, where he obtained a diploma in Computer Science, and MBA studies at Teesside University and the University of Economics in Krakow. He also studied at the Technical University of Berlin.

Paweł Przewięźlikowski was awarded the Knight's Cross of the Order of Polonia Restituta Polish and the EY Entrepreneur of the Year award in the New Technologies/Innovation category.

Rafał Chwast

INDEPENDENT MEMBER OF THE
SUPERVISORY BOARD

A graduate of the University of Economics in Krakow (majoring in accounting) and the AGH University of Science and Technology in Krakow (majoring in computer science).

From 1997 to 2007, he served as Vice President of the Management Board and Chief Financial Officer of Comarch. He was responsible for financial supervision of the group's companies, raising capital through the stock exchange for Comarch and Interia.pl and acquiring CDN, currently one of the key divisions of Comarch's business (software sector for small and medium-sized enterprises). In the years 2003–2006, he was also the President of the Management Board of the Association of Listed Companies and was a Member of the Capital Market Council (operating at the Prime Minister's Office).

Currently, he is the Vice President of the Management Board of the Nowy Styl furniture group and a member of the supervisory board of the listed company NG2 S.A.

Wojciech Chabasiewicz

INDEPENDENT MEMBER OF THE
SUPERVISORY BOARD

A graduate of the Jagiellonian University at the Faculty of Law and Administration. In 2005, he was entered on the list of attorneys-at-law. In the years 2005–2009, he was a partner in the law firm Tomasiak, Chabasiewicz i Wspólnicy sp.k. Currently, he is a partner in the law firm Chabasiewicz, Kowalska & Partners.

Since the beginning of his professional career, Wojciech Chabasiewicz has been advising m.in on public and private issues of shares and bonds, mergers and acquisitions and restructuring transactions. He also deals with all types of proceedings related to corporate conflicts. In addition, he is a judge of the Court of Arbitration at the National Depository for Securities S.A.

Jacek Osowski

INDEPENDENT MEMBER OF THE
SUPERVISORY BOARD

Jacek Osowski is an investment advisor and auditor with extensive experience in building investment strategies and conducting capital transactions.

In 2007–2008, he was the Vice-President of the Management Board of IPOPEMA TFI S.A., then he worked as the Deputy Director of the Treasurer's Office at PZU S.A./PZU Życie S.A. (2008–2009), and in the years 2009–2011 he was the Vice-President of the Management Board, CIO, Director at PZU Asset Management S.A.

Jacek Osowski is a graduate of the Warsaw School of Economics (finance and banking). In 2005–2006, he obtained an MBA degree at the University of Warsaw and the University of Illinois. In addition, he holds an investment advisor license, a Chartered Financial Accountant (CFA) certificate and has been entered on the list of statutory auditors.

The percentage of independent members of the Supervisory Board is 50%. Throughout the reporting period, 100% of the Supervisory Board members were men.

CHART 2.
Members of the
Supervisory Board(%)

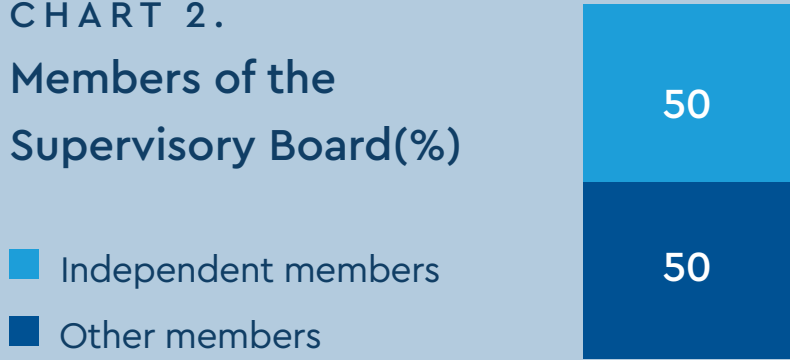


CHART 3.
Supervisory Board members
– by gender (%)



1.3. Sustainability management

[GOV-1] [GOV-2] [GOV-5]

Selvita integrates the principles of sustainable development into management processes, ensuring supervision and control over the achievement of goals. The statutory bodies of Selvita S.A. and its organizational units participate in the process of shaping the sustainable development strategy.

Sustainable development issues are of interest to both the Management Board, the Supervisory Board and the managerial staff. Responsibility for ESG issues is assigned to a Member of the Management Board – Chief Operating Officer, who oversees the area of sustainable development and issues related to climate change.

Management Board

The Management Board is responsible for directing the overall activities of the Group, representing it externally, managing all matters relating to Selvita, and handling its assets.

Given that the scope of sustainable development touches all areas of the Group's operations, the highest level to which ESG management is subordinated is the President of the Management Board, who coordinates and assigns responsibilities to designated members of the Management Board.

The Chief Operating Officer is responsible for implementing the ESG strategy in line with business objectives, complying with environmental regulations, preparing a decarbonisation strategy scope analysis and reporting in accordance with regulations. The COO is also responsible for building ESG awareness within the organization and developing infrastructure and technological innovations that support sustainable development.

The Chief Financial Officer is responsible for financial risks related to ESG, taxonomy, and the implementation of the Business Continuity Plan.

The General Counsel ensures ESG activities comply with legal requirements, oversees ESG reporting, and ensures adherence to labour law and corporate governance regulations.

ESG-related issues are reported to the responsible Management Board members during meetings and reviews. During the analysis of significant ESG topics, the Management Board utilized the expertise of an external consulting firm and provided a certified platform for collecting data on the Group's carbon footprint. Additionally, designated Management Board members participate in training and webinars on sustainable development. In the 2024 financial year, the Chief Operating Officer and the Chief Financial Officer participated in ESG training.

In 2024, the Management Board fully discussed and validated the material topics listed in chapters 1.7.3 and 1.7.4.

Supervisory Board

The primary responsibility of the Supervisory Board is to constantly supervise the functioning of Selvita in all areas of its operations.

The Supervisory Board performs one of the key functions in supervising the development of the sustainable development strategy, ensuring its compliance with business and regulatory objectives. The Supervisory Board approves the Group's sustainability report, and the implementation of the sustainability objectives will be assessed at meetings.

General Meeting of Shareholders

The Shareholders' Meeting plays an important role in the management process by approving key strategies and evaluating the results of Selvita S.A. Shareholders have the opportunity to express their expectations and opinions on activities related to sustainable development during general meetings, which allows the Group's activities to be aligned with international practices and standards. In addition, through resolutions, they can influence the direction of the strategy and the way resources are allocated to sustainable development activities.

Management Staff

Given that sustainable development applies to all areas of Selvita Group's operations, representatives of the management staff and employees from various departments and levels are also involved in the process, providing direct substantive and organizational support in the implementation of tasks in the field of sustainable development. Cooperation with stakeholders is delegated to designated units. The frequency of contact and the way in which stakeholders are involved depends on the organisational units concerned. Directors and heads of organisational units are responsible for implementing and adhering to the principles of due diligence.

ESG Committee

To increase the effectiveness of ESG activities, an ESG Committee has been established, consisting of the Chief Operating Officer, Health, Safety and Environment Manager, Process Improvement Manager and ESG Manager.

The Committee coordinates ESG initiatives and monitors their implementation.

In December 2024, an ESG Manager was hired, whose task is to analyse ESG risks and implement mechanisms to mitigate them. The ESG Manager collaborates with key organizational units to coordinate and ensure compliance with ESG regulations and standards.

A newly hired ESG Manager, within the scope of their duties, provides information on significant impacts, risks and opportunities, the implementation of due diligence and the results and effectiveness of policies, activities, metrics and goals adopted in the field of sustainable development. The risks identified and described during the sustainability materiality test in 2024 will be included in the Group's Business Continuity Plan in 2025. Responsibility for follow-up, analysis, follow-up and monitoring has been assigned to the ESG Manager. Further analysis of ESG risks and implementation of mechanisms to mitigate them will also be carried out in cooperation with key organizational units and representatives of the Management Board. Work on the compliance procedure, which will include internal control with respect to the sustainability reporting process, is also scheduled to be completed in 2025.

Employee representatives

In November and December 2024, elections were held in which employees from the Group's Polish companies (Selvita S.A., Selvita Services Sp. z o.o. and PozLab Sp. z o.o.) elected their representatives for general affairs and to the occupational health and safety committee. In Croatia, on the other hand, there is a collective agreement that represents employees. Both groups participated in interviews

and surveys on sustainability, having a direct impact on the selection of relevant topics.

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

Remuneration of Management Board and Supervisory Board Members

The remuneration of members of the Supervisory Board and the Management Board is regulated by the Remuneration Policy, available on the website.

Members of the Supervisory Board are entitled to a fixed monthly salary, not related to sustainable development.

The remuneration of the Management Board members consists of:

- fixed remuneration, constituting a monthly cash remuneration, paid for serving on the Management Board; and
- variable remuneration, which is supplementary remuneration paid on a quarterly basis or less frequently; It is additional remuneration depending on the results, achievement of management goals or obtaining exceptional effects of the actions taken.

When determining the amount of variable remuneration of Management Board members, the Supervisory Board takes into account management objectives, including in particular the implementation of short-, medium- and long-term tasks resulting from the business strategy, respectively, as well as the achievement of quantitative or qualitative objectives in a given area for which a given Management Board Member is responsible.

Management objectives are defined annually by the Supervisory Board and take into account Selvita's current operational and strategic objectives for a given period, including criteria (measures) for their implementation. Currently, four members of the Management Board have ESG-related goals, representing between 5 and 15% of variable remuneration.

[GOV-4]

Due Diligence Statement (Table 2.)

TABLE 2.
GOV-4 Elements of due diligence

Basic elements of the due diligence process	Points in the sustainability statement
Embedding due diligence in corporate governance, strategy and business model	1.7.4., 4.1.2.
Engaging 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, 1.7.3
Taking action to mitigate identified adverse impacts	1.7.3
Monitor and provide relevant information on the effectiveness of these efforts	1.7.4, 4.1.2, 4.1.3., 4.1.4

1.4. Selvita Group's business model



[SBM-1]

Selvita is one of the largest CRO – Contract Research Organization companies in Europe. The Group aims to create a comprehensive range of services that enable research that combines the early stage of drug discovery with the stage of clinical trials.

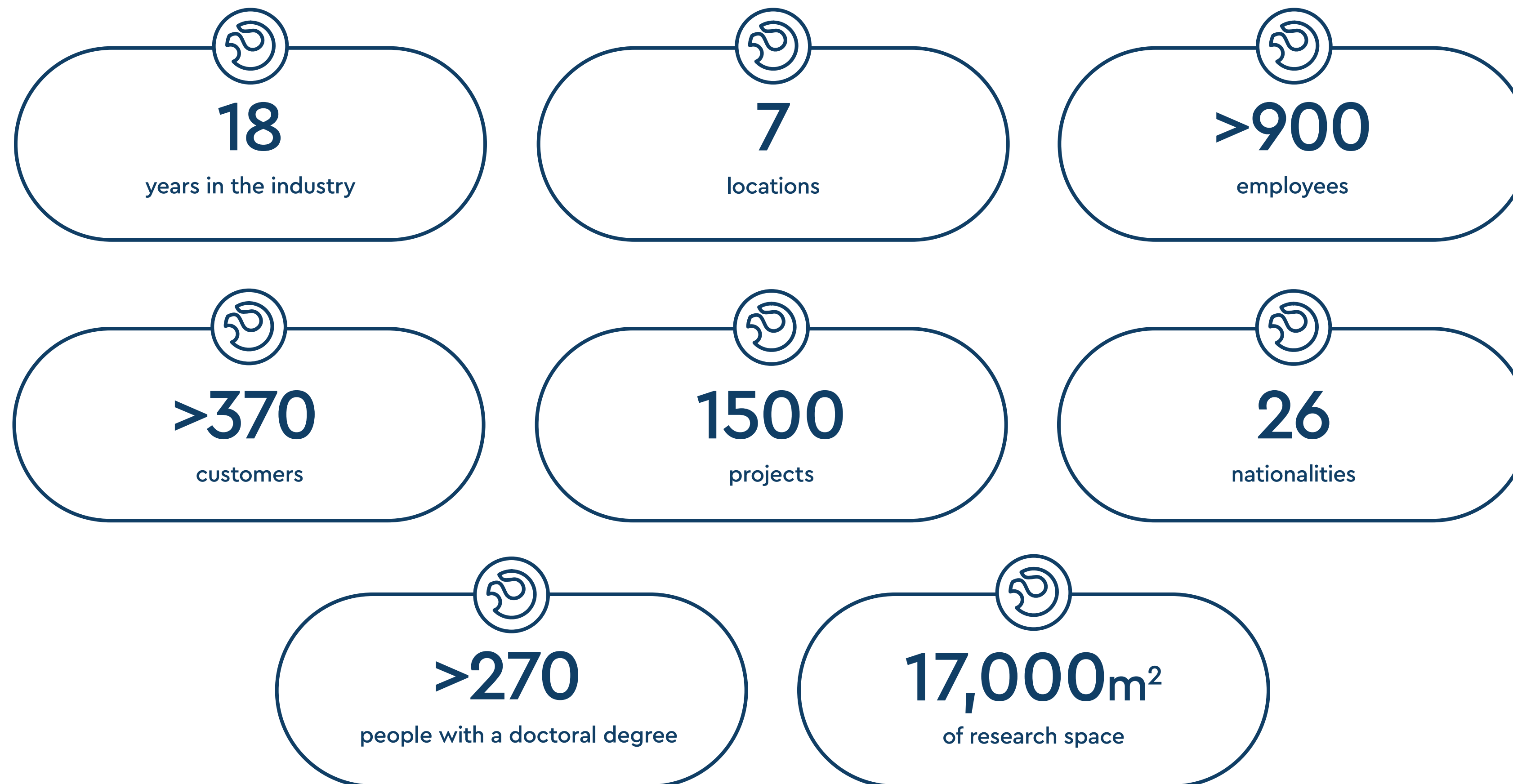
The beginnings of the Group

Selvita Group, founded in 2007, has undergone an impressive transformation – from a small start-up to a global organization. From the very beginning, the company has consistently placed emphasis on close cooperation with customers, effectively solving complex research challenges.

Selvita Group offers a wide range of services, both independent and fully integrated, in the fields of drug discovery and development. Thanks to its specialist knowledge and extensive experience, Selvita supports client research in various therapeutic areas. Selvita provides comprehensive services at every stage of the drug development process – from the early discovery phase to the selection of a clinical candidate.

For almost 18 years of operation, Selvita has created an international team of over 900 professionals who are among the best experts in the industry. Selvita operates internationally – the Group's laboratories are in Krakow, Poznań, Złotniki, Wrocław and Zagreb. It also has sales offices in the world's leading biotechnology centers, including the Boston and San Francisco metropolitan regions in the United States and in Cambridge, the United Kingdom.

Selvita in numbers



Selvita Group Services

TABLE 3.
Selvita Group Services

Drug Discovery	Drug Development
Drug discovery, which is an initial stage in the process of developing new therapies; This process involves the development of chemical or biological substances that are potentially effective in treating specific diseases. It is a complex and multi-stage process that requires an interdisciplinary approach of scientists.	An area of drug development, focusing on analytical, microbiological and drug formulation tests in the GxP quality system (general good practices), i.e. a system compliant with regulatory standards, including risk assessment, documentation and corrective actions. The research concerns small molecules and biological substances with diverse therapeutic effects and may include: development and validation of analytical methods, formulation development, quality control, batch releases, stability studies, bioanalytical tests and production in accordance with Good Manufacturing Practices (GMP).



Drug Discovery Department

Selvita Group offers its clients professional support in the field of Drug Discovery, based on extensive experience in the discovery of small molecule drugs, from target validation to clinical candidate selection. The Group successfully executes fully integrated drug discovery programs, combining all of Selvita's core biology and chemistry skills, and provides semi-integrated or independent services using selected areas of know-how best suited to the specific needs of its customers.

In the Drug Discovery area, there are significant advances in integrated drug discovery, chemistry, pharmacology, and bioanalytical sciences. Investments in high-throughput experiments, advanced automation, and novel technologies enhance the ability to deliver projects of high importance to customers in the pharmaceutical, biotechnology, and agrochemical industries.

The work of the Drug Discovery Division focuses on the development of new drug candidate drugs, synthesis optimization, and molecular profiling. In 2024, high-throughput technologies have been implemented that significantly increase the ability to rapidly synthesize compounds and screen analyses. This allows you to speed up the schedule and improve test results. In addition, work is underway to develop automation in the laboratory, including, for m.in, modernizing the purification processes with SFC technology, ensuring higher efficiency and quality of work. In 2024, Drug Discovery expanded its collaboration with key pharmaceutical partners, leveraging its expertise to support

drug design and synthesis projects with high therapeutic potential. Dedicated teams work to optimize synthesis methodologies to increase process efficiency and scalability. By introducing new purification and analysis techniques, greater precision is achieved in compound characterization, which strengthens the Group as a leading provider of chemical services in the field of drug discovery.

Drug Discovery Based on Artificial Intelligence

The Group created a dedicated AI&CDD (Artificial Intelligence & Computational Drug Discovery) department and expanded its bioinformatics capabilities, recognizing the growing importance of these fields. Strengthening the leadership position of CADD (Computer-Aided Drug Design) and expanding the modeling team supports advanced computational approaches in the drug discovery process. Selvita has developed the Target Aware Drug Affinity Model (TADAM) capable of screening billions of chemicals per hour and supporting hit detection and expansion. Automation of the purification process was initiated to improve laboratory efficiency. Retrosynthesis and reaction prediction activities based on artificial intelligence are aimed at accelerating chemical synthesis. A joint case study publication with CAS (Chemical Abstracts Service, the numerical designation of a particular chemical) highlights the practical application of artificial intelligence in the optimisation of organic synthesis processes. The development of generative models allows for the design of drugs based on artificial intelligence. An automated QSAR / QSPR (Quantitative structure-activity relationship / quantitative structure-property relationship)

platform enables high-throughput prediction of molecular properties. Advanced models such as DiffDock (a state-of-the-art generative model used for drug discovery that predicts the three-dimensional structure of the protein-ligand complex) and MaSIF (an advanced tool for molecular analysis of protein structure) were also implemented. Selvita organizes webinars on the use of Artificial Intelligence or Machine Learning (AI/ML) in Drug Discovery and publishes scientific achievements. Providing AI-assisted CADD services to many customers demonstrates the practical application and market demand.

Selvita conducts several Integrated Drug Discovery (IDD) projects in the phase of identification of chemical compounds that are active against a specific biological target (Hit ID), in the phase of transformation of these active compounds into compounds with the status of drug candidates (Hit-to-Lead, H2L, transformation of hits into lead compounds) and in the phase of modification of the structures of selected drug candidates in order to improve their pharmacological and physicochemical properties (Lead Optimization, LO, lead compound optimization), in which the members of the Drug Discovery team work closely together. By integrating AI-driven modeling and predictive analytics, the department is increasing its ability to evaluate the properties of compounds upstream, improving the efficiency of the drug discovery process. Improvements in vivo and in vitro models are also continued to adapt them to emerging therapeutic trends.

Through advanced ADME (Absorption, Distribution, Metabolism, Excretion, a key four processes that describe the entry of drugs and chemicals into the body, their fate in the body, and how they are removed) profiling and in vivo

pharmacokinetic studies, project has developed a better understanding of the behaviour of compounds in biological systems. Based on high-throughput automation, screening tests were implemented to increase the efficiency of compound screening. Expansion of biotransformation studies improved the ability to predict drug metabolism, enabling a more accurate assessment of the pharmacokinetic properties of drug candidates. Mass spectrometry-based quantification was expanded, providing precise assessment of potential exposure to adverse drug effects / their metabolites. This work was further supported by ongoing research into new assay formats for therapies for oligonucleotide therapies and targeted protein degraders. Collaboration with multinational pharmaceutical companies has helped to improve the approach to PBPK modeling, reduce drug development time and optimise candidate selection processes. New protocols were developed to assess drug distribution and pharmacokinetics in inhaled therapies, advancing translational research on the respiratory system.

The in vitro oncology team has supported many IDD projects, focusing mainly on oncology and neuroscience. Novel methodologies were successfully developed, including lipid nanocarriers, protein degraders and ADC efficacy studies. A pilot study on cancer samples taken from patients has been launched, and high-throughput screening campaigns for European customers have been completed, using Selvita's proprietary library of compounds, and further projects are in the pipeline. A Multidrop dispenser was purchased to further automate the screening processes.



The in vivo oncology team is developing multiple models of cancer, including brain, breast, lung and liver cancers. The team has expanded its portfolio of syngeneic products and plans to further develop patient-derived xenograft (PDX) models, optimising protocols for more predictive translational outcomes. These achievements enabled the precise evaluation of new therapeutics, including small molecules, biologics and immune modulators. By collaborating with ADME, histological and pharmacological in vitro teams, a multidisciplinary in vivo offering was created at all sites. Further advances included the development of new models of metastasis to study cancer spread

and therapeutic intervention at secondary tumour sites. In response to the industry's growing interest in immuno-oncology, techniques were developed to profile the tumour microenvironment, allowing for detailed characterisation of immune cells in tumours and assessment of response to treatment. In addition, the focus on the mechanisms of therapeutic resistance led to the generation of resistant tumour sublineages, which facilitated research on overcoming drug resistance in cancer treatment strategies.

The Department of Immunology and Metabolic Diseases in the field of precision medicine adapts drug efficacy studies to patient-specific biomarkers. Through

collaboration with academic institutions and hospital networks, predictive models of therapeutic response were improved. With this approach, Selvita is becoming a leader in the development of patient-centered medicines, emphasizing translational research strategies that bridge the gap between early discovery and clinical application. New models of fibrosis and inflammatory disorders were developed. Investments in imaging technology, including advanced microscopy and real-time analysis platforms, significantly increase research capabilities. Advanced in vivo imaging techniques are also being implemented, including PET (Positron Emission Tomography) imaging, an imaging

technique that uses a radioactive tracer to show the metabolic activity of tissues and organs. It is often used to diagnose, monitor, and treat a variety of conditions, such as cancer, heart disease, and brain disorders, and μ CT (Computed Microtomography) is a 3D imaging technique that uses X-rays to create detailed images of the internal structures of objects on a very small scale. It is similar to the CT scan used in hospitals, but offers much higher resolution, allowing it to examine small samples with submicron accuracy.)

The use of advanced preclinical models to assess the efficacy of drugs in respiratory diseases supports work in

the field of inhalation research. Investments in aerosol drug delivery systems allow for the development of state-of-the-art inhalation platforms. The inhalation tower, which has undergone rigorous validation studies, has proven to be a highly effective tool for studying the mechanisms of respiratory diseases and therapeutic responses. This innovation strengthens Selvita's competence in preclinical respiratory research and strengthens the Group's position as a preferred partner for pharmaceutical companies developing novel respiratory treatments. Ongoing cooperation with global biotechnology companies strengthens Selvita's expertise in modeling chronic lung diseases. Investments in inhalation research are helping to discover drugs for respiratory diseases.

AAALAC (Association for Assessment and Accreditation of Laboratory Animal Care International) is a private, non-profit organization that promotes the humane treatment of animals in science through a voluntary accreditation program. It evaluates and accredits institutions that use animals for research, testing, and education, ensuring that they meet high standards of animal care. Work on AAALAC accreditation in Krakow is progressing, and as a result of an inspection visit to Zagreb, Selvita has been re-accredited. The Selvita team makes an important contribution to global scientific discussions by presenting its work at leading conferences, including BIO2024, Immuno-Oncology Summit and ELRIG Drug Discovery. In addition, he publishes in renowned journals such as Frontiers in Pharmacology, where an article entitled "Translational Pathology in Drug Discovery" was published, and in books such as Mouse Models of Cancer: Methods and Protocols.

In line with Selvita's technology development strategy, Mass Spec Imaging tools (mass spectrometry imaging) have been developed for spatial imaging of drug distribution in tissues, metabolites, lipids, peptides and proteins. The first case study was completed to integrate omics with in vivo pharmacology and DMPK (Drug Metabolism and Pharmacokinetics). The Omics Lab also focused on developing a comprehensive approach to biomarker discovery. This initiative allows for a deeper understanding of disease mechanisms and drug interactions at the molecular level, facilitating the development of targeted therapies. Funding was secured for major European research initiatives, supporting continued progress in oncology, neurosciences and skin diseases.

2024 was a year of strategic growth, scientific discovery, and operational progress for Selvita Group. Investments in automation, advanced drug discovery methodologies and high-value collaborations have strengthened its position on the market. Looking ahead to 2025, we anticipate further developing Integrated Drug Discovery (IDD) services, focusing on biopharmaceuticals and complex modalities. The increased use of AI-based tools will increase efficiency and predictive accuracy. Through strategic investments in personnel, infrastructure, and cutting-edge AI technologies, Selvita is able to accelerate research, improve efficiency, and deliver innovative solutions to customers. The company's focus on internal development and external cooperation strengthens its position in this rapidly growing field of Drug Discovery.

The development of novel oncology models will strengthen Selvita's competitiveness in translational research. Continued investment in bioanalytical technolo-



gies will support new treatments and advanced pharmacokinetics. The pharmacology and translational research teams at both sites have stepped up their precision medicine efforts by aligning drug efficacy studies with patient-specific biomarkers. By collaborating with academic institutions and hospital networks, the teams were able to refine predictive models for therapeutic response. With this approach, Selvita has become a leader in the development of patient-centered medicines, emphasizing translational research strategies that bridge the gap between early discovery and clinical application.

With a solid scientific foundation and a clear vision, Selvita is prepared to advance innovation and research in the coming years.



Drug Development Department

Selvita Group's Drug Development Department provides comprehensive contract services in the area of pharmaceutical development and finished product quality testing, supporting entities from the pharmaceutical and biopharmaceutical sectors at every stage of the medicinal product life cycle. Thanks to the modern analytical infrastructure and compliance with GMP requirements, the Department provides solutions that meet the highest quality and regulatory standards. The contract business model and the lack of private labels, as well as extensive and constantly developed expertise and flexibility in relation to customer requirements, are a competitive advantage of this segment of the company on the contract services market.

Development of Small Molecule Medicinal Products

The Group offers a comprehensive contractual service for the development and optimisation of medicinal product formulations, adapting the manufacturing technology to the specificity of active substances and regulatory requirements. The company offers services in the field of composition and process design, physicochemical characterization of formulations and assessment of critical process parameters (CPP) to ensure optimal bioavailability and stability of the medicinal product. The main area of the Company's expertise are non-sterile forms: oral solids, as well as semi-solid and liquid forms.

At the same time, key areas of customer support include the development and validation of analytical methods for product quality assessment, stability testing in accordance with ICH (International Council for Harmonisation) guidelines and the characterization of impurities, thus enabling the determination of the shelf life of the product.

In addition, the Group supports its customers by offering contract manufacturing of investigational medicinal products, thus enabling the implementation of clinical trials in the drug development process. The scale of production offered by the Company allows for effective work with a relatively small amount of active substance, thus reducing production costs and the amount of waste generated.

Thanks to many years of experience and an interdisciplinary team of experts, Selvita provides comprehensive CMC (Chemistry, Manufacturing and Control) support, enabling effective conduct of drug product registration processes and ensuring their compliance with the requirements of global regulatory agencies.

Biological Drugs Research Platform

The Analytical Laboratory specializing in the study of large molecules and biopharmaceuticals offers comprehensive testing and control services covering a wide range of biological drugs, including innovative proteins, biosimilars, therapeutic peptides, enzymes, biomarkers, monoclonal antibodies, hormones, nucleic acids and other complex macromolecules. These services include comprehensive characterization and structural analysis of large molecules, enabling precise determination of their structure and properties. As part of these studies, first-ary, secondary, and



higher-order structure analysis are performed. The group offers detailed amino acid composition analysis, peptide mapping, disulfide bridge determination and glycosylation study. It identifies and locates post-translational modifications, allowing for a complete understanding of the structure and potential changes in the analyzed substances. The group also offers a wide range of physicochemical tests necessary to assess key molecular attributes. It analyzes the molecular weight, isoelectric point and charge profile of the tested substances. The services also include solubility, thermal stability, chemical and pH tests. In addition, it assesses aggregation and conformational stability, which is

crucial for the efficacy and safety of biologics. The laboratory also performs analysis of product purity and integrity and identification of contaminants. The research includes the quantitative analysis of related substances, the assessment of impurities arising from the production process and the characterization of degradation products. This makes it possible to precisely determine the quality and stability of the tested substances and their compliance with regulatory requirements. The laboratory also supports the development of CMC and the process of developing formulations of biological drugs. Selvita performs preformulation tests, packaging leak tests (CCIT) and assessment



of the functionality of drug delivery systems. Focusing on the early stages of formulation development and clinical production, it provides comprehensive laboratory experiments, process optimization and prototype design. At every stage of research, it offers the development, optimization, verification and validation as well as transfer of analytical methods in accordance with the international ICH guidelines and general pharmacopoeial requirements.

The Biological Research Laboratory, which is part of the platform, specializes in providing advanced R&D and analytical services in the field of biological drugs, supporting the process of their development, optimization

and quality control. The scope of services offered includes the development of cell models for the analysis of the activity of biological drugs, conducting research on cell models enabling a detailed analysis of the mechanisms of action of biological drugs, and supporting research and development processes of new therapies. The team carries out work related to the optimization and validation of cellular and biophysical methods used for the qualitative analysis of biological products, including peptides and proteins, which are in the clinical trial phase. In addition, the services provided include the optimization and validation of methods for the determination of

contaminants in biological products, such as proteins and DNA of cellular origin, using ELISA and qPCR methods, in accordance with the international ICH guidelines. In cooperation with the Quality Control Laboratory, comprehensive quality analysis of a batch of biological drugs, including peptides, growth factors and monoclonal antibodies, is also offered, using cellular and biochemical methods (ELISA, SDS-PAGE, Western blot, IEF), in accordance with the principles of Good Manufacturing Practice (GMP). The laboratory also deals with the transfer of biological methods for medicinal products in accordance with GMP requirements, which enables the effective implementation of new analytical procedures and provides support to customers in releasing drugs to the market. Stability and forced degradation studies of biological drugs allow to determine the durability and resistance of preparations to various external factors, ensuring their safety and effectiveness.

Small Molecule Drug Testing Platform

Apart from the analytical work supporting the development of small molecule medicinal products, the laboratories located in Kraków and Poznań conduct separate analytical projects involving the development of research methods, validation, transfers and routine analyses of small molecule active substances, raw materials and finished pharmaceutical products. As part of these studies, we offer comprehensive analytical support at every stage of the development of a new drug or generic (CMC). As part of FTE projects, Selvita experts develop and optimize analytical methods for testing the content, purity, release processes and stability analysis of formulations.

The Group works in accordance with the highest quality standards – following the GMP principles, applying the latest ICH guidelines and implementing elements of a modern approach to the development of QbD methods, adapting to dynamically changing market trends.

With highly qualified staff and advanced analytical infrastructure, we help our clients to identify and test contaminants including genotoxic substances, nitrosamines and pyrrolizidine alkaloids. Precise trace analyses allow us to ensure the highest quality and demonstrate the safety of the tested materials.

Quality Control Laboratories

Quality Control Laboratories operate in accordance with the principles of Good Manufacturing Practice (GMP) and are responsible for the control of materials in accordance with the applicable pharmaceutical law. The purpose of these activities is to verify whether the materials (active substances, raw materials, formulation components, formulations) meet the required quality standards before they are released for subsequent stages of production. Quality Control works in the area of both small molecule products and biological drugs.

The scope of the audit includes:

- **Raw Material Testing:** Analysis of raw materials and packaging materials to confirm their quality before being transferred to further production processes.
- **Intermediate Product Testing:** Evaluation of intermediate products from various manufacturing stages to verify the correctness of the production process.
- **Finished Product Testing:** Before a medicine is placed on the market, finished products are tested for compliance with the relevant documentation.
- **Stability Testing:** Tests to confirm the safety of use and quality of products on the market.

Conducting tests in an environment that complies with GMP certification requires development and adherence to detailed documentation of all control activities. The main task of the Laboratories is to provide reliable data enabling the correct assessment of the drug in terms of its quality

and safety of use, which is verified during periodic audits carried out at the Group.

All tested materials must meet specific quality criteria, as specified in standards, monographs, material specifications and registration documentation. Inspection processes include physicochemical tests, functional tests and microbiological tests to ensure that the product complies with the relevant documentation.

The microbiological laboratory conducts tests of air purity, surfaces and personnel, offering services in the field of monitoring the production environment. For starting materials and final products, the microbiology laboratory provides services for checking microbiological purity and determining sterility and endotoxin levels. Regular testing is essential to ensure the safety and quality of pharmaceutical products and to meet regulatory requirements. Conducting these tests requires strictly controlled aseptic conditions so that the samples are not contaminated by environmental influences, which is achieved through the appropriate design of the laboratory infrastructure.

Quality Control Laboratories play a key role in ensuring the safety, efficacy and purity of medicines administered to patients, operating in a highly regulated operating environment in Krakow and Poznań.

Agrochemical Laboratory

Although Selvita focuses mainly on the pharmaceutical industry, our specialized analysis groups, machinery and extensive experience in drug development is highly useful to support customers in the agrochemical industry. To this end, a dedicated Laboratory has been established within the Development and Contract Research Department to

provide high-quality chemical analysis and support for the agricultural sector and the agrochemical industry.

The laboratory's activities include single- and five-batch analyses, development and validation of analytical methods, certification of technical materials and formulations, stability analyses, determination of physicochemical parameters of formulations and identification of unknown impurities.

A key element of the laboratory's activity is to conduct research in accordance with the principles of Good Laboratory Practice (GLP). All tests are documented in Study Plans and Reports.

The laboratory uses high-quality analytical equipment, which is subject to regular checks and qualifications. The latest analytical solutions are used in the analyses, and the quality of the determinations is controlled by regular GLP audits.

Description of significant markets and customer groups served

As a leading Contract Research Organisation (CRO), the Group provides comprehensive services in the field of drug discovery and development. Expertise includes target validation, in vitro and in vivo studies, safety and efficacy studies, and pharmacokinetics. We also offer a full range of analytical support for pharmaceutical customers, release studies in quality control of investigation and commercial products, and formulation development for small molecule products. Below is an overview of the key markets and customer segments:



1. Pharmaceutical Companies

Large and mid-sized pharmaceutical companies: We partner with established pharmaceutical companies, accelerating their preclinical processes and offering end-to-end solutions – from goal validation to clinical candidate selection. Our services help you reduce time-to-market and reduce the risks associated with R&D investments. Additionally, we provide DMPKs that support the evaluation of drug metabolism and pharmacokinetics to optimize lead candidates. In addition, we offer finished product quality testing, as well as the development and validation of analytical and biological methods at every stage of drug development and implementation. We provide a comprehensive service of development and optimization of formulations of small molecule medicinal products and contract manufacturing of investigational medicinal products, thus enabling the implementation of clinical trials in the drug development process.

Young biopharmaceutical companies: Smaller and virtual pharmaceutical companies use our infrastructure and expertise to develop innovative therapies without the need to maintain their own preclinical resources. We also provide comprehensive services in the area of analytical and bioanalytical method development, validation, and quality testing of active substances and finished biological products, supporting entities in the biopharmaceutical sector.



2. Biotechnology Companies

Biotechnology start-ups: Dynamic biotech entities rely on our custom research projects and expertise in areas such as oncology, infectious diseases, inflammation, metabolic diseases such as obesity and diabetes, and fibrosis to validate the goals and progress of clinical trial candidates. We offer comprehensive characterization and structural analysis of large molecules, a wide range of physicochemical tests, analysis of purity and integrity of products, and identification of impurities.

Highly specialized biotechnology companies: We help companies focusing on small molecules and advanced modalities, including PROTACs, molecular adhesives, targeted protein degraders, antibody-drug conjugates (ADCs), and RNA-based therapies, by providing tailored preclinical models and deep scientific knowledge. We develop cell models for the analysis of biological drug activity, support the CMC process, the preformulation and formulation stages of biological drugs, and the evaluation of the functionality of drug delivery systems.



3. Agrochemical and cosmetic industry

Agrochemical manufacturers: We offer chemical and analytical services to support the development of crop protection products. Our capabilities include the identification and synthesis of impurities, the synthesis and identification of metabolites, and the development of new synthe-

sis pathways. Method validations, certifications and single- and five-batch analyses are performed in GLP quality.

Cosmetic Industry: Our team provides custom synthesis and analytical chemistry services for cosmetic ingredient development. While we do not provide GLP-compliant services in this sector, our offerings include laboratory-scale synthesis and comprehensive chemical analysis to ensure product quality and foster innovation.



4. Academic and Research Institutions

Universities and Academic Laboratories: We engage in basic research and projects in translational science, helping to transform fundamental scientific discoveries into practical applications. Our services provide access to advanced technologies such as high-throughput screening and specialised disease models (facilitating the journey from bench to beds, facilitating the science from the lab table to the bedside). We are also partners of these institutions under various scientific grants.

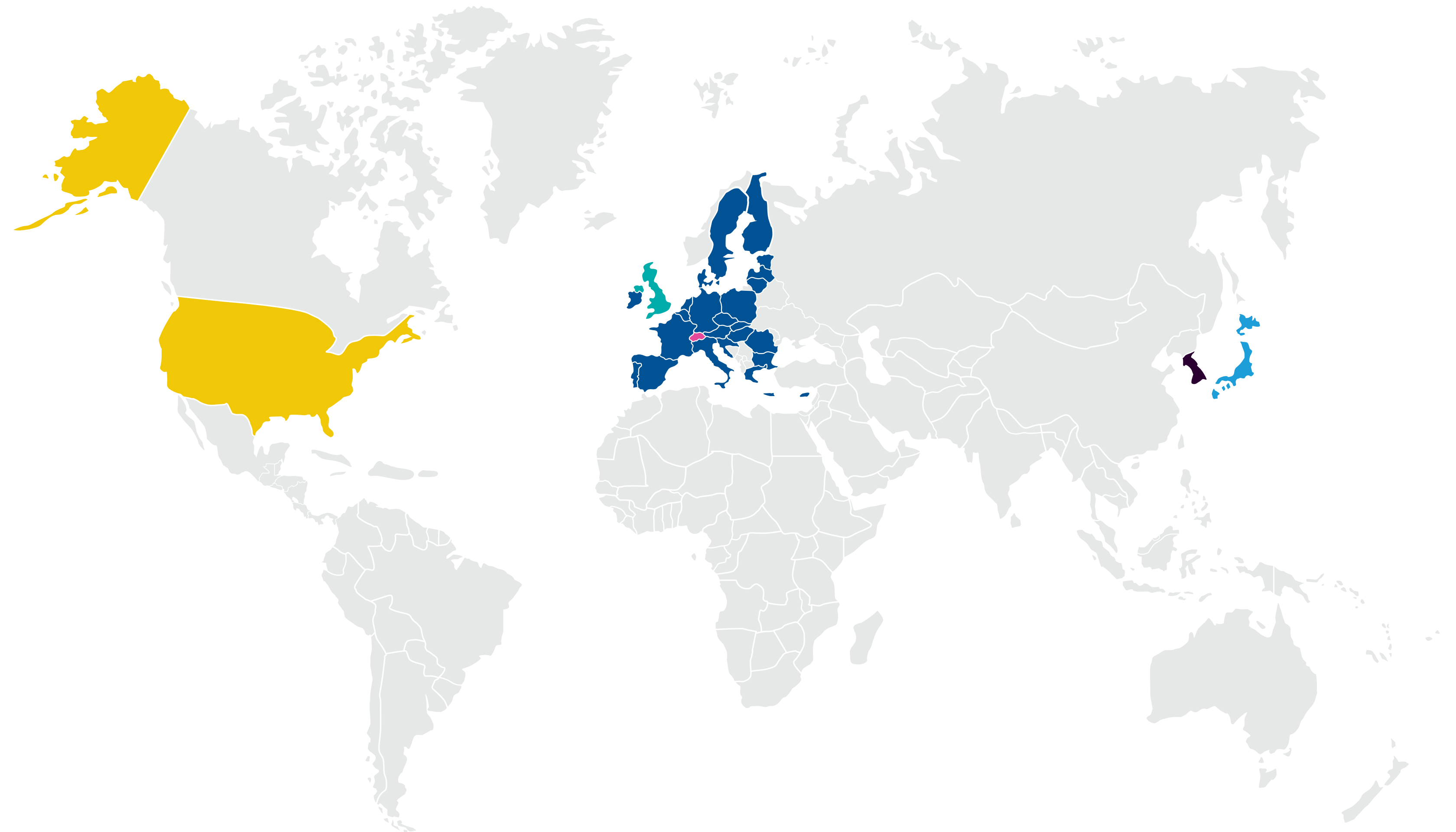
Geographic markets

We operate globally with a strong presence in key markets that drive innovation and demand for preclinical testing services:

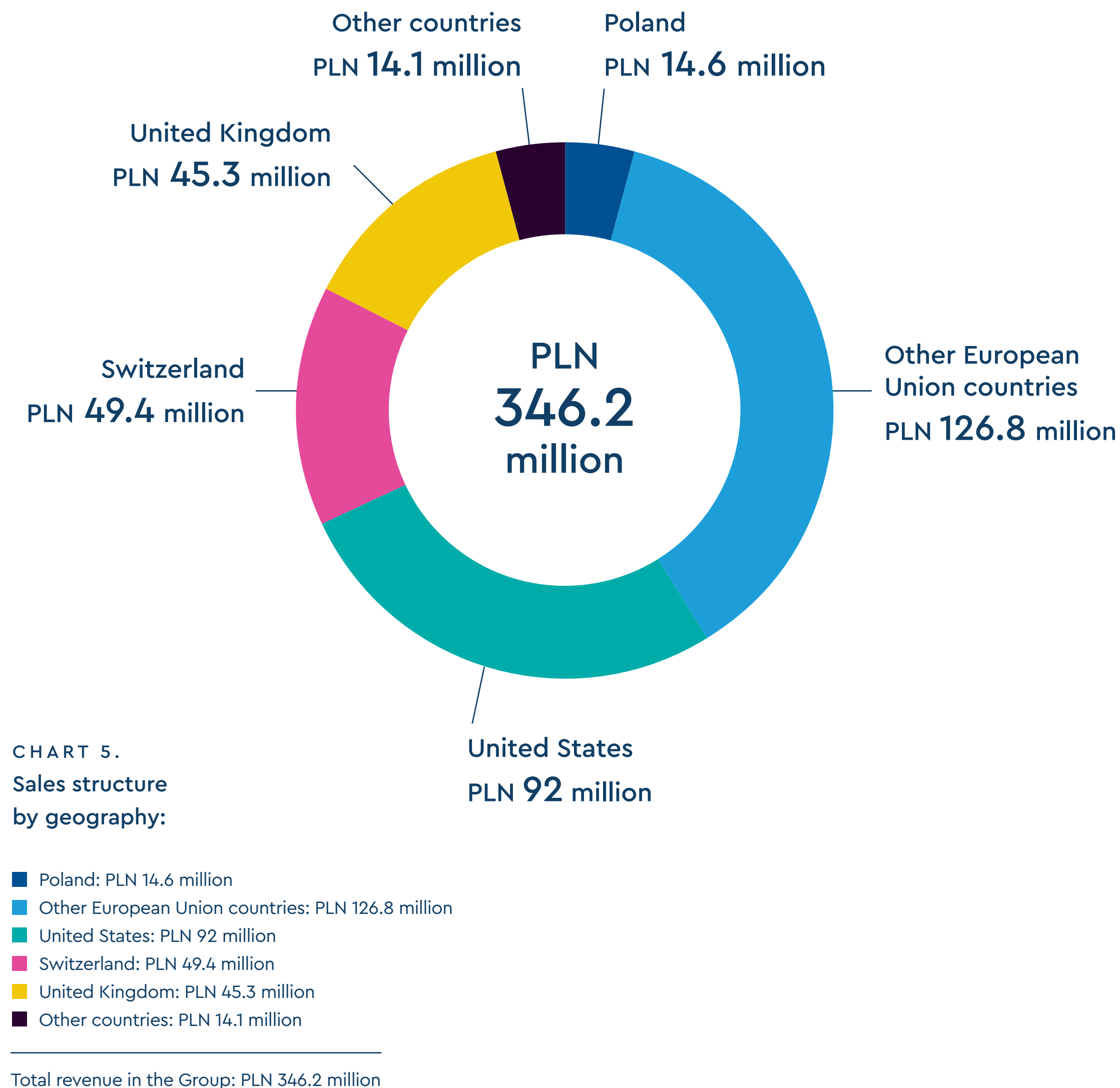
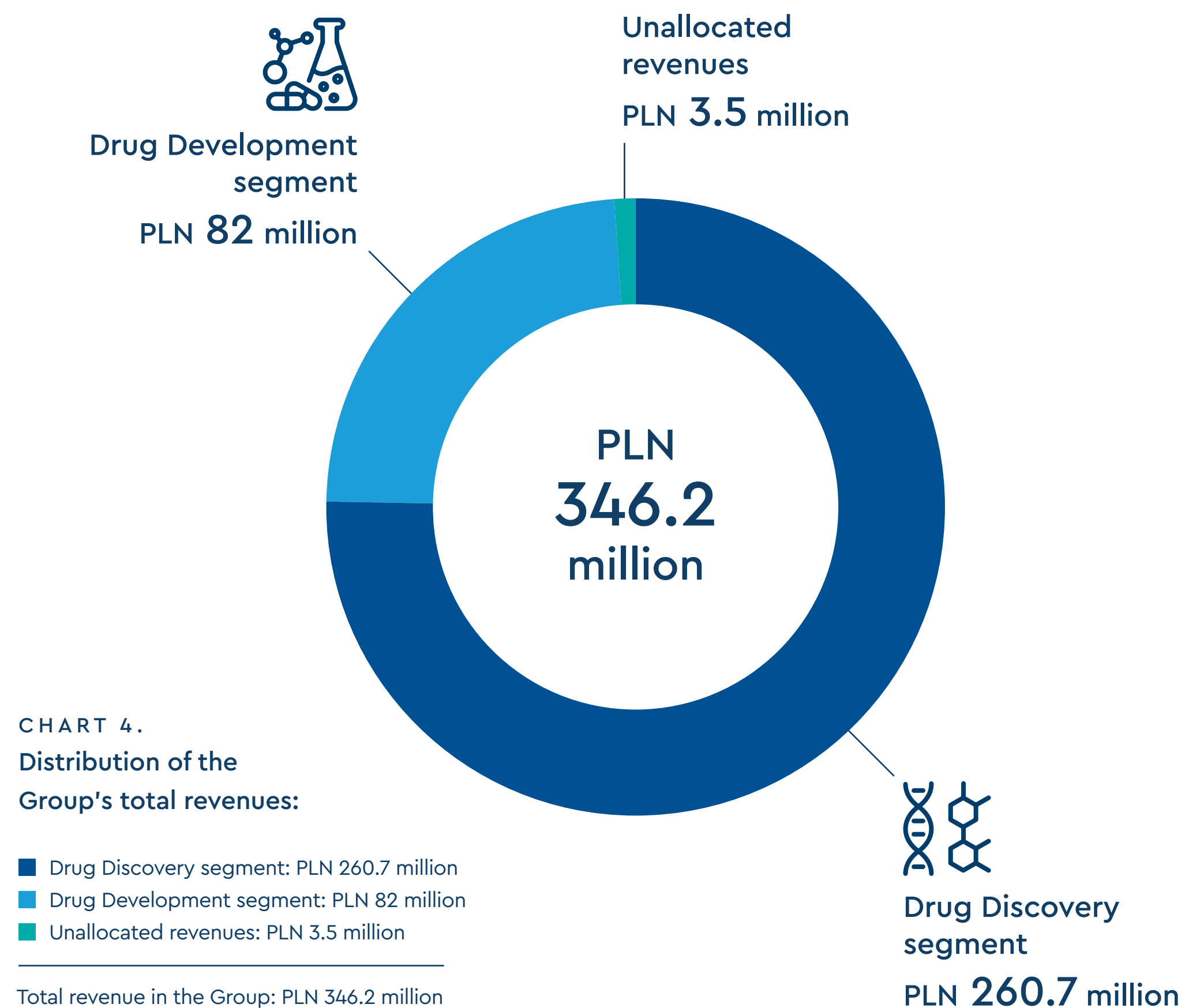
- **United States (US):** A major market for biotechnology innovation and pharmaceutical R&D.
- **United Kingdom (UK):** A market known for academic excellence and pioneering research, especially in the fields of oncology, rare diseases and advanced therapies.
- **Switzerland:** Some of the world's leading pharmaceutical and life sciences companies.
- **European Union (EU) Member States:** Biotech start-ups and large pharmaceutical corporations. Our services meet the region's demand for innovation-driven preclinical research.

We also operate in the following areas:

- **Japan:** A global leader in pharmaceutical research, biotechnology and precision medicine, with a growing demand for external preclinical expertise.
- **South Korea:** Growing strength in biopharma and innovative drug development, particularly in biosimilars, cell and gene therapies, and small molecule therapies.

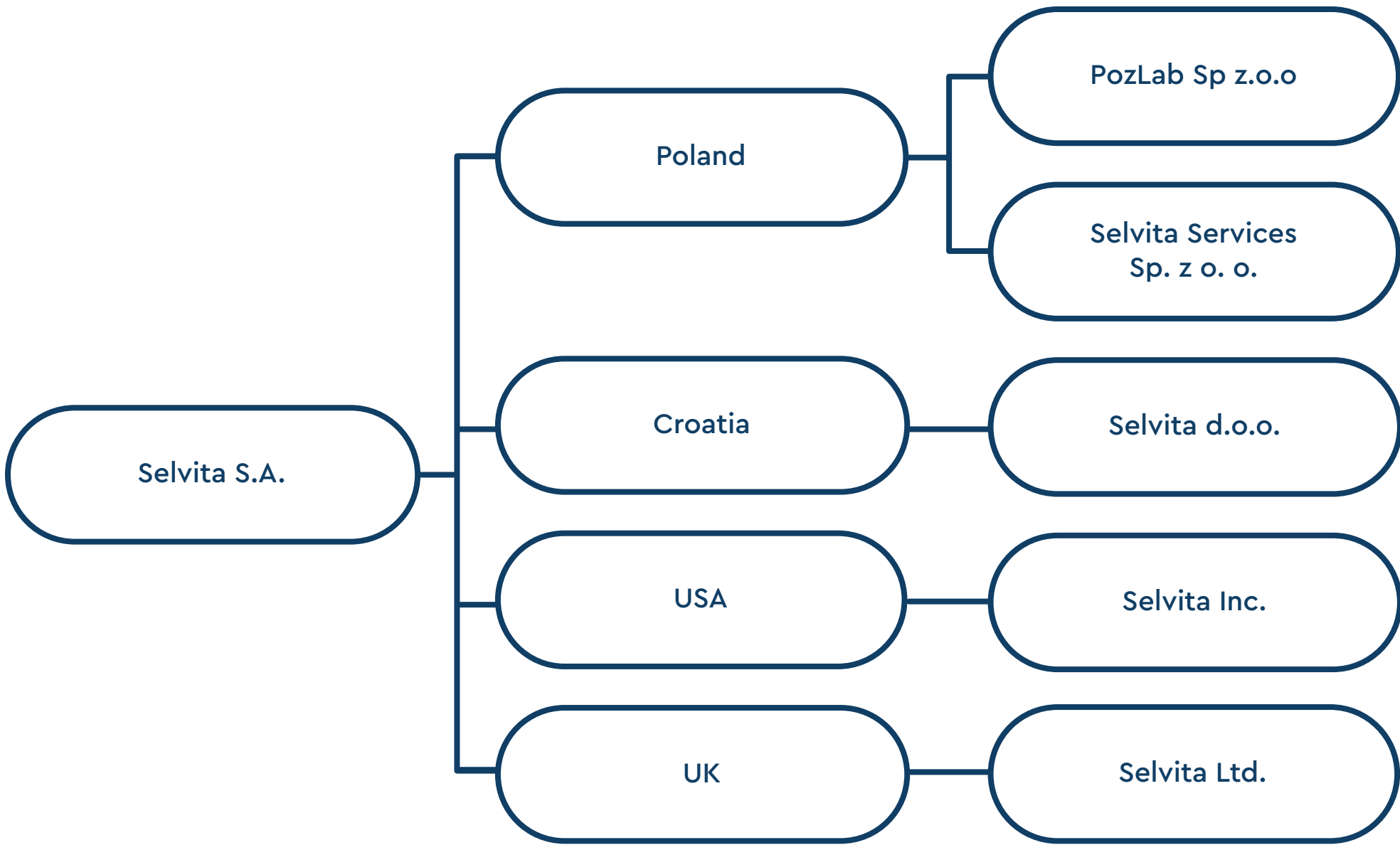


Distribution of the Group's revenues



The parent company is Selvita S.A. with its registered office in Krakow – the main area of activity is Drug Discovery and, to a lesser extent, Drug Development.

DIAGRAM 1.
Diagram of all companies belonging to the Selvita Group (as of 31.12.2024)



The subsidiaries that have been consolidated in the financial statements are:

Selvita Services Sp. z o.o.
focuses primarily on drug development services, including analytical development of small and large molecules, quality control of large molecules, cell and molecular biology, and bioanalytics.

Selvita d.o.o.
is exclusively involved in drug discovery services, including chemical research, DMPK (Drug Metabolism and Pharmacokinetics), in vitro pharmacology and translational research, 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.
a CDMO (Contract Development and Manufacturing Organisation). The company has built competencies and offerings in three main segments: pharmaceutical product development (including the manufacture of medicinal products), quality control, and microbiological testing.

Selvita S.A. also holds 46% of shares in Ardigen S.A., the company has not been consolidated in the financial statements. Ardigen is an AI CRO company that, thanks to its own platforms based on AI tools, supports scientists in

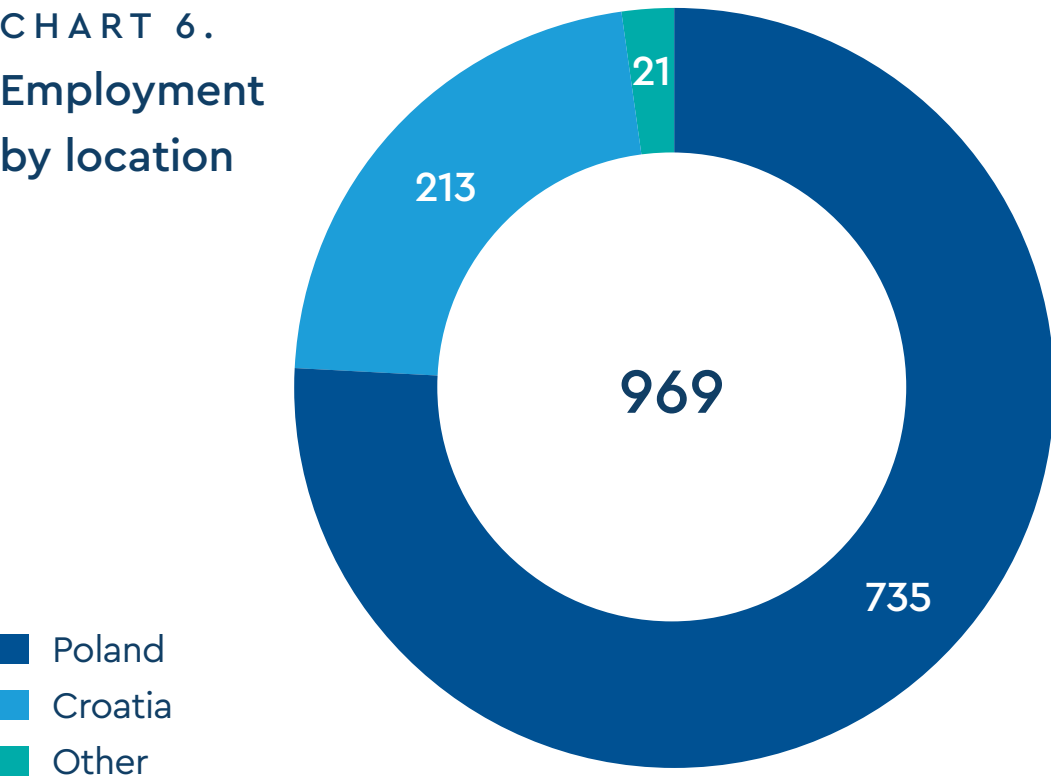
discovering innovative drugs and developing the concept of personalized medicine. In analytical reports, Ardigen is listed in the top 5% of companies operating on the global AI in Drug Discovery market.

As of 31.12.2024, the Selvita group employed 969 people in individual locations.

- Poland – 735 people
- Croatia – 213
- Other – 21

Selvita Group does not operate in the following sectors: fossil fuels, production of chemicals, production of controversial types of weapons, cultivation and production of tobacco.

CHART 6.
Employment by location



1.5. Selvita Group's value chain

[SBM-1]

Selvita Group's development is based on a full value creation model – from links and capitals upstream, i.e. supplies of necessary reagents, substances, materials, equipment, mineral resources, fuels, energy, services and capitals constituting the foundation for the Group's operations, through the main processes taking place in the Group's operating activities – to the main results and effects for stakeholders downstream, where it was confirmed who the Group's customers are, what the services provided by the Group are used for, and what are the main categories of waste generated as part of its operations. The final element for the Group's business is a service in the form of a project carried out with the client. The presented value chain model, based on the analysis of material flows, was the source of the process of 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

Suppliers of substances, reagents, products, materials, services, equipment, accessories, ethical committee, natural environment (resources), landlords of premises		Selvita employees, affiliated companies, investors, shareholders, supervisory board, funding institutions, competition, industry organizations, ethical committee		Customers, competition, investors, shareholders, supervisory board, funding institutions, regulatory authorities, media, industry organizations, society, waste recipients, natural environment	
Upstream: supply of essential raw materials, materials, equipment, services. Capitals essential for the Group's operations.		Operations of the Selvita Group: business model and key processes in the Selvita Group.		Downstream: key outcomes and impacts for stakeholders.	
Section	Capitals	Section	Capitals	Section	Capitals
a. "Fine chemicals" products, reagents, substances b. Consumable materials, and accessories, laboratory glassware, research accessories c. Computer components, apparatus, and specialized equipment, technical gases d. GMO and GMM laboratory animals e. Services and utilities (energy, water, cleaning, maintenance and servicing, logistics) f. Permits, certifications, regulations, and guidelines g. Office and laboratory spaces	1. Broadly defined financial capital: own and acquired capital 2. Operating capital: 7 sites in Poland and abroad, technical, research, and laboratory infrastructure, IT systems 3. Intellectual capital: research process know-how, specialized knowledge, compliance with regulations and standards 4. Human capital: specialized employees of own organizational units, experts 5. Social and relational capital: customer trust, brand reputation and recognition in the industry, collaborations with the scientific community 6. Environmental capital: energy, raw materials, water, laboratory animals	Realization of projects in key areas: a. Drug Discovery: a multi-stage, interdisciplinary process of developing chemical or biological substances b. Drug Development: analytical research and formulation in GxP system c. Integration and optimization of R&D, IT, AI, in-vivo, in-vitro research, and scientific knowledge and resources processes d. Research and development processes in the field of agrochemistry e. Project management, monitoring, and documentation f. Supporting processes withing the organization (administration, management, HR, IT, etc.) g. Sales, customer service, marketing, and communication	1. Broadly defined financial capital: results related to current operations at the project implementation level, expenditure, and investment acquired funds 2. Operating capital: unique laboratory resources, resource management, scaling up operations 3. Intellectual capital: quality uniqueness, efficiency, and adequacy of executed projects, patents, know-how, specialized knowledge 4. Human capital: qualified workforce – over 960 employees, number of PhD holders, experience, diversity of skills 5. Social / relational capital: partnerships with clients, universities, social organizations, internships, and doctoral programs	a. Project Acquisition, Customer Service, Transparent Communication with the Market and Investors b. Global Partnerships with Clients (business clients), Collaborations, and Expert Networks for Innovation in the Industry c. Actions Ensuring compliance with Regulations, Standards, and Best Practices d. High Standards for Animal Welfare in Laboratory Animals e. Rational Resource Utilization: No stockpiles, striving for process efficiency and building a culture of continuous improvement, automation & AI	1. Financial results: Profit, turnover, dividends, return, and financial stability 2. Human and intellectual capital: Satisfaction of individuals involved in the projects, employee development, providing attractive workplaces, innovation, contribution to the advancement of biotechnology, pharmacology and agrochemistry 3. Social capital: <ul style="list-style-type: none">Support for education through collaborations with universitiesRecognition from satisfied, returning customersStrengthening the image of a strong, stable, and trustworthy brand, global growthHigher social purpose of the activities: positive impact on the fight against the diseases, including cancer, neurological, and infectious diseases 4. Environmental capital: responsible managment of waste and the environmental impact of our economy

1.6. Selvita Group's strategy



[SBM-1]

The current development strategy of Selvita Group is valid for the years 2022–2025.

Selvita's goal is to strengthen its position as a leading global preclinical CRO (Contract Research Organization), accelerating access to new therapies for patients through a focus on the disease and professional and effective implementation of projects in the field of drug discovery and development, using extensive experience, state-of-the-art research technologies and artificial intelligence tools.

Strategic goals for 2022–2025:

1

Development of comprehensive services in the field of drug discovery and development:

- Complement your Drug Discovery offering
- Expansion of the Drug Development segment

2

Development of services of the highest quality and unique competences:

- Specialization in selected therapeutic areas
- Development of competences in the field of oncological and neurological diseases
- Strengthening the position of the CRO providing services in the area of integrated projects on the market
- To develop competences in supporting the drug discovery process with artificial intelligence models and structural biology
- Biopharmaceutical development services

3

Strong presence in major markets in the United States and the United Kingdom

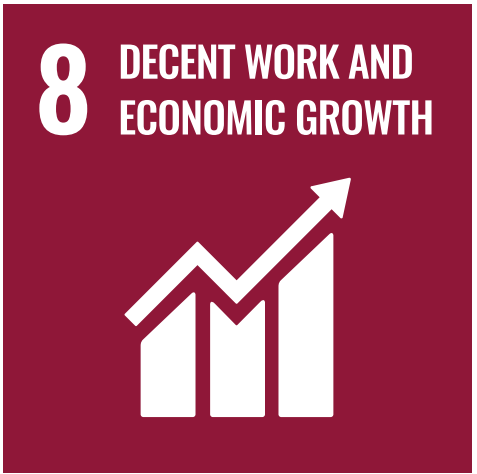
TABLE 4.
Key elements of the overall strategy relating to sustainability issues

Assumptions of the development strategy in the area of drug discovery	Strong scientific staff – potential for further growth
<p>We are creating the future by leveraging our extensive experience combined with dynamic growth and a solid market position:</p> <ul style="list-style-type: none">• Many years of experience in the field of drug discovery supported by successes in the form of clinical candidates.• Translational research in drug discovery projects.• Tracking market trends.• Passion for discovering new therapies.• Dynamic development.	<p>Selvita Group's growing reputation and attractiveness as an employer:</p> <ul style="list-style-type: none">• Presence in attractive scientific centers: Krakow, Poznań, Wrocław, Zagreb, Cambridge, Boston.• The growing level of life science education in Poland – new specializations.• Attractiveness of the labour market in Poland, HR – decreasing distance to Western European countries.• A stable scientific team with great potential for further development.• The growing experience of the team has the potential for further growth of revenue per employee.
The impact of artificial intelligence (AI) on the drug discovery process	Access to research space as a critical factor in further development
<p>Advanced use of AI and machine learning tools in the drug discovery process as key differentiators of the offering:</p> <ul style="list-style-type: none">• Improve the efficiency of ongoing projects and open up new opportunities, especially for rare rare diseases.• The process can be faster and cheaper = the possibility of introducing more new drugs.	<p>Along with the development of the biotechnology sector, there has been a saturation of space available for rent in technology centers. For medium and large companies, owning some of the laboratories is the optimal solution:</p> <ul style="list-style-type: none">• Cost effectiveness – renting specialized space is more expensive.• Independence from the landlord, security of business continuity.



The Group's mission as an organization providing services in the field of research in the discovery phase (Drug Discovery) and drug development (Drug Development) focuses on achieving one of the key premises of the Sustainable Development Goals (SDG) of the UN Agenda – good health and quality of life. This premise focuses on ensuring that all people have access to quality healthcare, thereby contributing to improving the quality of life as well as reducing health inequalities worldwide. Through the implementation of innovative research and development projects, the Group actively participates in the creation of new, safe and effective therapies that have a real impact on improving public health.

The Group's strategy focuses on implementing activities in accordance with taxonomic guidelines, with an emphasis on investing in the development of research and development infrastructure. In this context, the Group completed the design of a new building in 2023, which serves as a modern research and development center. The investment was aimed at creating advanced infrastructure enabling research at the highest level. The building has optimised resource and energy consumption through the introduction of LED bulbs, the use of energy from renewable sources in the form of photovoltaic panels, and reduced water consumption through taps with motion sensors. The



building is primarily equipped with the latest technologies, which enables the optimization of research and development processes and provides appropriate conditions for the implementation of complex projects in the field of drug discovery and development. As a result, the Group increases its innovation capabilities and becomes more competitive on the international market.

One of the key elements of the Group's strategy is also to invest in data processing using the latest technologies, including artificial intelligence (AI). These technologies allow for faster and more precise analysis of data sets, which is invaluable in the context of discovering new therapies. AI is used to model and forecast research results, which significantly speeds up analytical processes and enables more accurate results. Thanks to artificial intelligence, the Group can optimize research processes, minimize the risk of errors and accelerate the introduction of new drugs to the market. These activities are an important element of the strategy, which not only supports the achievement of research and development goals but also fits in with the global trend of digitization and automation of processes in the field of science and medicine.

Another important pillar of the Group's strategy is investing in the development of specialized scientific staff, considered one of the key elements of its further develop-

ment. A strong scientific workforce is the foundation for further growth and innovation in the area of research. The Group notices the growing level of education in the field of life sciences in Poland, where new specializations are emerging, which is conducive to the development of competences in the area of life sciences. In addition, the Group notices an increase in the attractiveness of the labour market in Poland and Croatia, where the distance to Western European countries is decreasing, which affects the greater mobility of qualified employees and attracting talent.

The Group's scientific team is stable and has great potential for further development, which provides a solid basis for achieving ambitious research and development goals. Attention to the development of staff competences and investment in innovative technologies allow the Group to maintain a strong position on the market and contribute to progress in the field of medicine, and thus to the improvement of the quality of life of people around the world.

The objectives of the strategy are pursued, among others, from own funds, external financing, subsidies and other forms of public support or from increasing sales.

The design of the Research and Development Center in Krakow was awarded a distinction for innovative architecture that combines modern design with functionality and sustainable development. The building has been equipped with infrastructure, installations and solutions adapted to the needs of modern technologies used in the life-science industry, m.in. continuous and emergency ventilation systems, pressure cascades, or extractors and fume hoods to ensure safe operation, while using space effectively and using ecological materials and technologies.

In 2025, the Group plans to develop a strategy that includes elements of sustainable development, based on, m.in other things, the results of the Double Materiality Analysis (DMA) and the analysis of significant impacts, risks and opportunities (IROs), as well as the carbon footprint calculated in three scopes (Scope 1, 2 & 3). The strategy will include the climate goals that the Group will develop to prepare the organization to join the SBTi (Science Based Targets Initiative). Joining SBTi will allow for the verification of scientifically set goals and will support the Group's activities in the intention to improve its environmental protection activities. Due to the high interest in the SBTi initiative, the accession process may be time-consuming and may not be completed until the following years.

1.7. Material ESG impacts, risks and opportunities



1.7.1. Materiality Assessment

[IRO-1]

In 2024, Selvita Group, in compliance with the requirements of the CSRD Directive and the European ESRS reporting standard, performed the first double materiality analysis of sustainability issues, based on the due diligence process, fully compliant with the ESRS methodology. A consulting company was supported in carrying out this analysis.

Significant influences of Selvita Group are those that are related to its business, including situations in which they arise from the Group's activities, are initiated by it or are directly related to its operations, projects or services within the framework of a business relationship. These influences are not limited to geographical proximity or contracts, but relate to processes at various stages of the value chain that affect Selvita Group's activities, projects or services, or result from their use or final application. In order to ensure full assurance that all relevant factors were taken into account when using the quantitative impact assessment method, an additional qualitative analysis was carried out, including additional arguments.

To assess the probability of the occurrence of influences, it was first determined whether the influence has already materialized, in which case it has been considered real, or whether there is a possibility of its occurrence in the future, then it was classified as potential. The proba-

bility assessment concerned only potential impacts and was carried out in three time periods: short-term (up to a year), medium-term (from 1 to 5 years) and long-term (over 5 years). In each of these periods, the probability of a given impact was assessed on the basis of established criteria. At the same time, the impact was considered unlikely if the chance of its occurrence was less than 20%, the probability in the range of 20% - 40% was considered low, the medium chance was considered to be in the range of 40% - 60%, and the probability was considered high when the probability was 60% - 80%. The highest category was a rating indicating a very high probability, i.e. above 80%.

The sources of information on impacts, risks and opportunities in the value chain were primarily the expert knowledge and experience of employees who took part in the workshops and have experience in working with suppliers and customers. In addition, the expert knowledge of an external consulting company was used, which conducted workshops on materiality analysis and publicly available industry and market analyses.

In 2025, in parallel to the work on the analysis of data for the 2025 ESG report, the Group plans to update the Business Continuity Plan (BCP), which will take into account risks and the ESG management method in accordance with the adopted methodology.

Double Materiality Analysis – The Basis for Sustainability Disclosure

The assessment of the materiality of issues related to sustainable development was carried out taking into account all companies and divisions of the Group, in the following stages:

1. Analysis of the Group's sustainability context, business model and upstream and downstream value chain (operational activities, development strategy, business relationships, validation of the value creation model)
2. Identification of topics for analysis, stakeholder perspective (including a dedicated survey on stakeholders' opinions on the impact of the Group's operations on the environment, society and issues related to business ethics) and industry analysis (including benchmark, business environment, industry standards and guidelines, scientific studies).
3. Workshops on the assessment of impacts, risks and opportunities related to sustainability issues in the entire value chain (IRO, Influences, Risks, Opportunities) in the environmental, social and business conduct areas, conducted by a consulting company with representatives of Selvita Group's substantive units relevant from the perspective of individual ESG areas.
4. Acknowledgment of topics and sub-themes relevant to be disclosed in the sustainability statement.
5. Summarize results, select material topics and subtopics to report on – from the perspective of

material inflows (risks and opportunities), outward (impacts) or both. Defining the areas of occurrence of negative impacts and taking preventive and mitigating negative effects.

6. Approval of the adopted methodology for materiality analysis and validation of material topics with the Management Board.
7. Selection of appropriate disclosure points for material topics

1.7.2. Significant stakeholders

[SBM-2]

In preparation for effective management of sustainability issues and to solicit stakeholder input in identifying material ESG topics, the Group carried out a stakeholder mapping process assessing two key parameters for each of the identified groups:

- The strength of the influence of a given stakeholder group on the operations of Selvita Group
- Level of interest of a given stakeholder group in the activities of Selvita Group

Both parameters were rated on a scale from 1 to 5, with 5 being the highest impact or level of interest. On this basis, key and other stakeholders were identified. For each group, the channels and forms of communication, its fre-

quency, areas of cooperation and substantive units responsible for this cooperation were defined.

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

Exercising due diligence in the process of identifying and assessing impacts, risks and opportunities and selecting topics relevant to Selvita Group's sustainability reporting, the process took into account the stakeholder perspective obtained as part of the conclusions collected from the sources of the dialogue conducted on a continuous basis (the results of the Pulse Check survey, the results of the regular manager assessment, regular meetings with shareholders), conclusions from the regular review of publicly available channels reporting breaches of the Selvita Group, including from the channel dedicated only to employees called "Suggestion form" and a dedicated stakeholder perspective survey (conducted in the form of an anonymous survey, in-depth interviews and focus group meetings conducted by an external consulting company). Key stakeholders of the Selvita Group identified on the basis of the map of impact and interest were invited to participate in the dedicated survey, including: employees, customers, suppliers, scientific communities (universities, scientific institutions), financial institutions and investors.

The data obtained as part of both the existing communication channels and the dedicated stakeholder opinion survey were a valuable contribution during the IRO (process of identification and assessment of impacts, risks and opportunities) workshops conducted as part of the dou-

ble materiality analysis with the Group's employees – owners of individual substantive areas related to sustainable development.

TABLE 5
Significant stakeholders

Key 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 as part 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 designated by them, e.g. Project Managers
Investors	<ul style="list-style-type: none">• reporting• strategy implementation• isk management• market analysis• defining trends in the industry• ESG responsibility• compliance• raising knowledge about the specifics of the industry	<ul style="list-style-type: none">• quarterly, semi-annual and annual reporting• current reports (ESPI)• presentation of results• general and extraordinary meetings of shareholders• meetings with institutional investors and analysts• earnings conferences, industry conferences and roadshows• interviews, articles, ESG initiatives / non-financial reports• e-mails to investors on 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 5
Significant stakeholders

Key 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• vailable salary and benefits package• development of skills and competences-• well-being of employees• combining work and personal life• equal access to opportunities to achieve professional goals• equal treatment• communication about the situation in the company• forms of employee appreciation• employees' impact on the company - suggestions, changes• ensuring safe working conditions in accordance with the law and common standards• analysis of the health and safety condition	<ul style="list-style-type: none">• thematic townhalls for all employees (quarterly) and for individual departments• surveys – general (engagements) and on individual topics• audits and OHS trainings• annual summaries• weekly newsletter• reports and records of the results of working 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">• People & Culture• HR & Payroll• Health, Safety and Environmental Protection• Line Managers

TABLE 5
Significant stakeholders

Key stakeholders		Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Provider	Suppliers of goods	<ul style="list-style-type: none">• supply of reagents, consumables and other key goods necessary for the continuation of the company's operations• delivery of licenses for the use of business and scientific software• supply of computer hardware, network equipment, infrastructure cabling, data center equipment (storage, compute)• supply 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• meetings: TC, directly at the Group's or the Tenant's headquarters	<ul style="list-style-type: none">• Chief Operating Officer• Procurement and Infrastructure Director• Chief Information & Technology Officer
	Service Providers	<ul style="list-style-type: none">• delivery of services necessary to maintain the continuation of the company's operations and research services• delivery of services other than necessary to maintain the company's operations• delivery of services located in cloud computing (Microsoft, AWS, Google)• provision 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• BDO platform	<ul style="list-style-type: none">• Chief Operating Officer• Procurement and Infrastructure Director• Chief Information & Technology Officer
	Landlord	<ul style="list-style-type: none">• rental and adaptation of infrastructure, use of common infrastructure - social and laboratory• management of laboratory infrastructure• compliance with regulations and industry 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 Group's headquarters or at the office	<ul style="list-style-type: none">• Chief Operating Officer• Procurement and Infrastructure Director

TABLE 5
Significant stakeholders

Key stakeholders		Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Provider	Waste recipients	<ul style="list-style-type: none">management of waste generated by the SLV Capital Groupselection 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 on waste managementinvoices confirming the collection and disposal of wastesummary in the field of waste managementdescription of the processes of utilization, neutralization and recycling by waste recipients	<ul style="list-style-type: none">e-mailtelephoneBDO platform	<ul style="list-style-type: none">Health, Safety and Environmental Protection Manager
Financial institutions		<ul style="list-style-type: none">maintaining bank accountsservicing business payment cards, crediting, leasing of laboratory equipmentliability insurance, professional liability insurance, property insurance and othersobtaining external sources of financing for the development of business –settlement, monitoring, control of co-financed projects, reporting	<ul style="list-style-type: none">auditscontrol visits to the Group's headquartersfinancial reports and documentation	<ul style="list-style-type: none">e-mailtelephoneTC meetings (or occasionally at the Group's headquarters)electronic banking systems	<ul style="list-style-type: none">Treasury Department ManagerGrant Projects DepartmentChief Financial OfficerChief Accountant
Supervisory authorities	Tax Office	<ul style="list-style-type: none">tax settlementsfinancial reporting	<ul style="list-style-type: none">inspection reportsdeclarationsofficial lettersresponse to inquiries and calls	<ul style="list-style-type: none">electronic mailtraditional mail (official correspondence)electronic tax platforms	<ul style="list-style-type: none">Chief Financial OfficerChief AccountantQuality Director
	WSE KNF	<ul style="list-style-type: none">compliance with capital market regulationstransparency of reportingprotection of investors' rightscompliance with ethical principles and compliance with industry standardsmanagement of risks related to investments	<ul style="list-style-type: none">membership of the Local Ethics Committee on Animal Experimentssubmission of research approval applicationsregular ethical reviewsdevelopment of policies and proceduresethics and animal welfare trainingdedicated reports and documentation	<ul style="list-style-type: none">meetings at the WSE headquarterse-maildedicated communication platforms	<ul style="list-style-type: none">Chief Financial OfficerLegal Department

TABLE 5
Significant stakeholders

Key stakeholders		Areas of cooperation and their purpose	Forms of engagement	Main communication channels	Responsibility in the area of communication
Regulators	WIF Chemicals Bureau GIF	<ul style="list-style-type: none">ensuring compliance with the principles of GMP and GLP in the area of Development and Contract Researchacts and regulations of the Minister of Health in the field of GMP, GLP, Pharmaceutical Law, Chemical Substances and Drug Addiction Preventioncooperation as part of inspections, corrective actions, regulatory consultationscompliance with legal regulations (EU directives)ubmitting applications for permission to study (preparation of documentation; assessment of the validity of the study)application of the 3R and 6R principlesaudits and inspectionstrainingmonitoring and reporting of studiesretrospective assessmentsrisk and safety assessmentsmonitoring of animal welfare – education and trainingpublications and announcements of the Chief Pharmaceutical Inspectorate	<ul style="list-style-type: none">membership of the Local Ethics Committee on Animal Experimentssubmission of research approval applicationsregular ethical reviewsdevelopment of policies and proceduresethics and animal welfare trainingdedicated reports and documentationauditscontrol visits to the Group's headquarters	<ul style="list-style-type: none">e-mailtelephoneTC meetings (or occasionally at the Group's headquarters)	<ul style="list-style-type: none">Head of Animal FacilityLegal Department

TABLE 5
Significant stakeholders

Key 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 client in the area of Drug Discoveryjoint research projectsgrantsscientific consortiatesting innovationstechnology transfereducationdevelopment of study programswork on syllabusproviding infrastructure, conducting analysesservices of a niche naturerecruitment programsinternship programsimplementationdoctorates- organization of joint courses andtrainings - mentoringparticipation in clusters and innovation networks and in Social Councils	<ul style="list-style-type: none">internship programs and apprenticeshipsmentoring programsconferencesworkshopsseminarsmeetings of Social Councils	<ul style="list-style-type: none">e-mailtelephoneTC meetingsdirect meeting at the Group's headquarters or at the university	<ul style="list-style-type: none">Chief Operating OfficerGrants Projects DepartmentOwners of business areas within Drug Development & Drug Discovery or employees designated by them
Media	<ul style="list-style-type: none">creating a positive image of CRO as a trusted partner in the pharmaceutical and research industryresponding to crisis situationscooperation on industry initiativesorganizing events and conferences	<ul style="list-style-type: none">cooperation through an investor relations agency fully responsible for our relations with the media (and investors)presentations at significant corporate eventsinterviewsexpert articlespromotional activitiessocial media campaignscooperation with industry journalistsmedia partnerships	<ul style="list-style-type: none">e-mailphoneTC meetingspress releasessocial media	<ul style="list-style-type: none">Marketing & Communications Director

1.7.3. Material impacts, risks and opportunities

[SBM-3]

The Group has considered the outflows (external) and financial (internal) perspectives separately and discloses indicators for topics identified as material from both perspectives and information relevant to only one of them.

In order to identify individual issues, the requirements of the ESRS standard, a contextual analysis of the Group, the market and the sector were taken into account, external regulations that have a significant impact on the Group's operations and a wide catalogue of internal documents were taken into account.

The sources of information on impacts, risks and opportunities in the value chain were the expert knowledge and experience of employees participating in the workshops, the Group's general knowledge of the sector and industry of its operations, and the expertise of an external consulting company conducting materiality analysis workshops.

The materiality audit identified 34 issues that the Group has a significant impact on or that have a material impact on the Group's operations. In order to determine the level of materiality and intensity of activities and the allocation of appropriate resources, the identified sustainability issues have been divided into 3 groups with different management priorities:



High

The issue should be managed first and organizational resources should be directed primarily towards it. This category includes issues that have not been managed by the company so far, but are of key importance, or are already managed by the company, but are a priority from the perspective of the company, stakeholders, policies and legal regulations. This issue is subject to reporting.



Medium

The issue should be managed and the organizational resources associated with it should be increased, although its priority is lower than that of the first group. This category includes issues that are material but not a top priority from the perspective of the company, stakeholders, policies and regulations. This issue is subject to reporting.



Normal

The issue should be managed with the same intensity and with similar resources as before. This category includes issues that are not crucial, or are already managed with appropriate intensity. This issue is subject to reporting.

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Climate change					
E.1.2. Climate change mitigation	The Group's operations, including energy and fuel consumption and transport, contribute to greenhouse gas emissions, which contributes to climate change. Greenhouse gas emissions are related to the production of reagents, other demand and downstream transport. The use of energy from non-renewable sources is associated with CO2 emissions, which have a long-term impact on the natural environment. The use of renewable energy sources and the optimisation of operational processes are steps towards reducing this impact and support sustainable development.	The Group adapts its operations to emission regulations and customer expectations, setting ESG goals and implementing projects to reduce emissions. These activities can improve the Group's competitiveness, operational efficiency and reduce energy costs. They will also strengthen their position in the market, increasing their attractiveness in the eyes of customers and partners. Failure to comply risks a decrease in competitiveness and additional fees for emissions.	Optimisation of energy consumption and greenhouse gas emissions is becoming a key element of the Group's strategy. Currently, these activities are part of the optimization of operational processes, but in the future they will be of key importance for the business strategy for 2026+. The Group is taking concrete steps to improve energy efficiency, including the implementation of renewable energy sources, optimization of resource consumption and the development of a sustainable supply chain, which supports sustainable development and adaptation to changing regulations.	Own Operations, Upstream, Downstream	Ⓜ
E.1.3. Energy					

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Pollution					
E.2.5. Substances of concern	The Group uses and manufactures key chemicals in laboratory and production processes, such as solvents, catalysts and reagents. These substances can pose a risk to human health and the environment, especially in the event of leakage or mismanagement. Inadequate handling or transport of reagents can lead to environmental pollution, posing risks to workers' health and ecosystems.	The Group effectively manages hazardous substances in accordance with established procedures, minimizing the risk of leakage and health risks. Constant supervision, hazard identification and preventive measures ensure safety in the use of chemical substances. Selvita complies with legal standards, minimizing the risk of serious consequences. The Group plans to continue best practices and strengthen preventive measures to effectively manage the risks associated with their application.	The management of hazardous substances is an integral part of the Group's activities, including work in laboratories and production processes. The Group applies waste management procedures that include safe storage, transport and disposal of chemicals. Systematic employee training and simulations of emergency situations are elements of the safety management strategy. These activities are in line with the Group's business model, which assumes responsible management of risks related to chemical substances, ensuring the protection of the health of employees and the environment.	Own Operations, Upstream, Downstream	Ⓜ
E.2.6. Substances of very high concern					
E.2.7. Microplastics	The Group does not generate microplastics directly in laboratory processes, but it can appear indirectly from waste from plastic equipment and chemical reagent packaging. The accumulation of these materials can negatively affect human health and the environment, including agriculture, food, drinking water and air quality. Microplastics can penetrate the body, posing a potential health risk.	The Group is becoming increasingly aware of the need to properly segregate waste and reduce plastic. Microplastics are a threat to the environment, which affects waste management activities. In the future, the Group expects the development of recycling technologies and the introduction of stricter regulations on microplastics. It is also expected that the Group's employees and environment will increase awareness of waste management.	The impact of microplastics is not directly related to the Group's operations, but it is an important environmental aspect. The Group plans to implement good practices related to waste segregation and to look for ways to reduce the negative impact of plastic on the environment. The Group's document does not regulate this issue, but the development of practices related to proper segregation is planned.	Own Operations, Upstream, Downstream	Ⓜ

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Water and marine resources					
E.3.1.1. Water consumption	Laboratory processes that use purified and softened water lead to its formation as a by-product. Water is also needed to dilute hazardous waste. It is an important raw material for the Group's suppliers and customers. Although the Group does not operate in water-stressed areas, its demand is crucial. Excessive consumption can limit access to drinking water and affect agricultural and industrial production. The group draws water from the municipal network and does not discharge pollutants into the sewage system, so it does not need water law permits.	The Group monitors water consumption and related costs, which allows us to control its use. In the future, it will be possible to implement technologies that reduce water consumption and stricter regulations on water management. Such actions can improve ecosystems and reduce costs. Awareness campaigns among employees are also planned, covering the management of water resources in private life.	Water consumption is an integral part of the Group's business processes. Currently, there is no internal procedure for water management, but water consumption is linked to the business model. In the future, the Group plans to implement measures to optimise the use of water resources and improve efficiency as part of its sustainable development strategy.	Own Operations, Upstream, Downstream	H
Biodiversity and ecosystems					
E.4.1. Direct drivers of biodiversity loss E.4.1.1. Climate change	Climate change, caused by greenhouse gas emissions, is leading to a warming climate, which poses a threat to biodiversity and ecosystems. These changes disrupt habitats and ecosystem processes, reducing genetic diversity and destabilising ecosystems. Pollution, including improper waste disposal, affects biodiversity indirectly, by generating waste transformed in violation of environmental protection standards. Medical and veterinary waste is disposed of in accordance with regulations by thermal transformation, but the overall impact on ecosystems depends on the practices of waste recipients and how patients dispose of medicines.	The Group is conducting a scoping analysis of the strategy and the reduction of greenhouse gas emissions. Compliance with environmental regulations and customer expectations in terms of sustainable development will increase the Group's competitiveness. In implementing a sustainable development and resource management strategy, it will reduce the carbon footprint and improve the efficiency of processes. Responsible waste management, including cooperation with recipients who comply with environmental protection standards, will have a positive impact on biodiversity and ecosystems.	Reducing emissions and striving for climate neutrality are currently not directly linked to the business model, although they are an important element of the company's development strategy. They will be one of the most important aspects in the future strategy. Currently, the environmental impact is managed through optimization projects, such as: optimization of resource and energy consumption (LED bulbs, photovoltaic panels, motion sensor taps), digitization of quality and data recording systems, and work on a more efficient and sustainable supply chain (purchase of solvents in larger packages, coordinated deliveries). The company manages chemical and biological waste responsibly and works to reduce the use of solvents and process waste. Although biodiversity issues are not currently regulated by policies, the company takes steps to improve the value chain and cooperate with waste recipients.	Own Operations, Upstream, Downstream	H
E.4.1. Direct factors influencing biodiversity loss E.4.1.5. Pollution				Own Operations, Upstream, Downstream	N

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Circular economy					
E.5.1. Input resources, including resource use	The Group's circular economy affects the consumption of water, which is a key raw material in laboratory operations. The water is used for laboratory processes, hygienic and sanitary and consumption purposes and comes from external suppliers. Improper management of medical, veterinary, and hazardous waste can lead to water, soil, and air pollution, which poses a risk of poisoning and infectious diseases. Selvita Group gives waste to specialized companies, so the company's impact on the environment is indirect. Waste that is not suitable for recycling is handed over for disposal to authorized entities that have the appropriate equipment and means to safely and effectively carry out the disposal process.	Excessive water consumption can lead to the depletion of water resources, especially in areas with limited access, which could trigger an environmental crisis and negatively affect the company's image. Water-saving efforts can support prudent use of resources, win the recognition of sustainable customers, and help avoid regulations on water conservation. The Group has waste management procedures in place and cooperates with certified hazardous waste disposal companies that provide high quality services. Improper management of waste, especially hazardous waste, can lead to environmental contamination, public health risks and violations of legal regulations, which would result in a loss of customer trust. The Group analyses the waste discharged and plans to reduce the production of hazardous waste by implementing innovative methods of its treatment. Such actions can improve the Group's reputation and make it more attractive in the eyes of environmentally conscious investors and consumers.	Water consumption is an integral part of the Group's processes, although there is no internal procedure to regulate these activities. Water consumption is linked to the Group's business model. Disposal of waste resulting from the services provided is also related to the Group's operations. The impact on this area is managed in accordance with the waste management procedure and monitored by decisions of external bodies.	Own Operations, Upstream, Downstream	Ⓜ
E.5.2. Resources related to products and services					
E.5.3. Waste					

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Working conditions					
S.1.1.1. Job security	<p>The Group provides stable and long-term employment, which affects the sense of financial security of employees and allows for better planning of the future. 77% of employees have permanent contracts, which contributes to their loyalty and commitment. Long-term employment improves the quality of life of employees, providing stability and motivation for professional development.</p> <p>Work in the Group is flexible and task-oriented, which allows for better adjustment of professional duties to private life. However, this form of work comes with challenges such as time pressure and the stress of completing challenging tasks. Overtime may occur during periods of increased work orders, which increases the workload of employees. Adequate remuneration is an important motivational element. The Group is trying to adjust salaries to market standards, although in some regions, such as Croatia, wage pressure is ahead of the Group's capabilities, which may lead to dissatisfaction and increased turnover.</p>	<p>Long-term and stable employment in Selvita Group fosters employee loyalty, increasing their commitment and productivity, which has a positive impact on the efficiency of the organization and the stability of business relationships. Employees are more motivated to develop in the long term, which improves the atmosphere in the team and cooperation. Flexible working arrangements support task completion and work-life balance, although they can lead to stress due to ambitious goals. The Group is adjusting its wage grid to the market environment, although in the past of high inflation the pace of wage adjustment has not kept pace with price increases, which has caused dissatisfaction. The company is taking steps to make up for these differences by steadily increasing wages. In the future, the Group plans to continue its flexible working arrangements, which will allow it to become more competitive, attract and retain talent, supporting long-term growth. The company takes measures for the well-being of employees to minimize the stress associated with ambitious tasks. In the face of growing competition for talent, the Group will be forced to continue to adapt its remuneration structure to changing market conditions, while optimizing costs.</p>	<p>Hiring specialists in the diverse structure of the Selvita Group is a key element of the company's operations. Job security results from the Group's day-to-day processes and business model. The company provides appropriate employment conditions, attracting qualified people. The form of employment, tailored to the needs of the employee and the requirements of the positions, is an important element of the Group's operations. The work process is regulated by documents such as the Work Regulations and Remote Work Regulations. The Group attaches great importance to pay adequacy, and the HR and Payroll Departments take steps to improve the situation related to differences in pay scales in different countries.</p>	Own operations	Ⓜ
S.1.1.2. Working time					
S.1.1.3. Adequate pay					

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Working conditions					
S.1.1.4. Social dialogue (Dialogue with the workers)	The Group takes into account the opinions and expectations of employees through surveys, annual interviews and evaluations. A system for reporting ideas and violations has been implemented, ensuring anonymity, which allows for the identification of areas for improvement and the participation of employees in improving working conditions. There are trade unions in the Croatian branch, and in Poland a few years ago the Workers' Council was established, whose term of office expired. The Group encourages employees to create a new representation. The right to consultation and participation has a positive impact on employee engagement and builds trust and transparent cooperation. In Croatia, there is a collective agreement covering all employees, while in Poland there are no collective agreements, which does not adversely affect working conditions. In Poland, Employee Representatives for general affairs and the Occupational Health and Safety Committee have been appointed, which allows for an open dialogue.	The Group enables employees to influence change through direct contact, which increases their engagement and supports the development of the organization, creating an attractive and competitive workplace. Good internal communication and cooperation with employee representatives foster trust, minimize conflicts and solve problems faster, which affects the stability and efficiency of the organization. Regular meetings and communication of strategic decisions ensure transparency, building stronger bonds within the company. The development of transparency leads to an increase in employee loyalty and strengthens the positive image of the Group, which directly affects its development and competitiveness.	Periodic evaluations and employee feedback, coordinated by the Human Resources Operations and Organizational Culture Department, are crucial in creating appropriate working conditions. In Poland, cooperation with employee representatives, and in Croatia with trade union representatives, supports decision-making processes. In 2024, Employee Representatives for General Affairs and the Occupational Health and Safety Committee were appointed, supported by the EHS Manager and the Director of the Human Resources Operations and Organizational Culture Department. Freedom of association of employees is an integral part of the Group's business model. Employee representation can submit ideas and suggestions for work improvements, and transparent cooperation based on trust and honesty is the foundation of an engaged community. So far, the activities of representatives have been carried out through appointed commissions.	Own operations	N
S.1.1.5. Freedom of association, existence of works councils and workers' rights to information, consultation and participation					
S.1.1.6. Collective bargaining, including the proportion of employees covered by collective agreements					

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Working conditions					
S.1.1.7. Work-life balance	The impact in this area is bidirectional, both positive and negative. Employees can freely take parental leave, and those who need more time at home can work from home, which is positively received. At the same time, the task-based work system and project work, in periods of increased number of orders, are associated with time pressure and overtime, which leads to less free time, stress, negatively affects health and reduces the quality of life.	Flexible employment is conducive to the performance of tasks and allows you to maintain a balance between private and professional life, but it can also be associated with stress resulting from individual duties. The Group will continue to offer this form of employment to best meet the needs of employees and support their well-being.	The form of employment, tailored to the needs of the employee and the requirements of the tasks, is an important element of the Group's operations. The task-based work process is regulated by the Work Regulations and the Remote Work Regulations, and the impact results from the Group's business model.	Own operations	N
S.1.1.8. OSH	The impact in this area is two-way – positive and negative. The Group provides health support, including additional medical care, vaccinations, psychological counselling, benefits and campaigns promoting a healthy lifestyle. However, working in a laboratory or animal house can negatively affect the health and safety of employees. The Group has not recorded any serious accidents at work or cases of work-related ill health.	The implementation of the best OHS and environmental protection practices affects the high quality of work in the laboratory. Despite this, there is a risk of occupational diseases related to the nature of work. The Group intends to continue to implement best practices to minimise health risks to employees.	Care for the health and safety of employees is a priority for the Group. The EHS department monitors updates to the regulations, regulations, procedures and instructions that are part of the Occupational Health and Safety Management System. These activities are in line with the Group's business model.	Own operations	H

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the 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 emphasizes gender equality and diversity, counteracting all forms of discrimination. It ensures equal pay by making the pay gap dependent on the level of positions. It promotes the integration of generations and nationalities by offering support, including assistance to foreigners. Inclusion and diversity are key to organizational culture, fostering a better working atmosphere, innovation and intergenerational cooperation. The Group has implemented a system of training and professional development, enabling employees to improve their competences and change industries. In addition, it counteracts violence, mobbing and harassment at work by implementing appropriate procedures and mandatory training, which helps to create a safe working environment.	Equal pay and anti-discrimination policies have a positive impact on employee morale, minimizing feelings of injustice and fostering competitiveness. Noticeable employee turnover, especially in Croatia, indicates the need to adjust wages faster to rising inflation. The Diversity and Inclusion Policy strengthens the organisational culture, attracting talented employees from different nationalities and generations, which improves the Group's competitiveness. Foreign workers are supported in adaptation, which increases their commitment. Continuing the pay equity and diversity policy will help keep the organization competitive in the long term. The diversity of the age structure is conducive to the exchange of experience and innovation, which will affect the dynamic development of the Group.	High inflation and changes in legislation require a quick response from the Group. The company is adjusting its wage scale to market conditions, although the slower pace is due to rising operating costs. The group has established a unit for the integration of expats, creating documentation and structures to support new employees in adaptation. These activities are part of a business model that attracts talent. The Group has implemented a training platform that allows the selection of training courses according to individual needs, managed in accordance with the Training and Development Policy. An Anti-Mobbing Policy and a Procedure for Counteracting Discrimination were developed, emphasizing the priority of caring for the well-being of employees and respect for human rights. The procedure ensures confidentiality and follow-up for incident reporters.	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 at work		Increasing the competence and motivation of employees through training has a positive impact on the effectiveness of the organization and the matching of talents to its needs. Increased employee engagement is conducive to achieving results, and the continuation of development programs supports the achievement of the company's strategic goals. The implementation of the policy of counteracting violence and mobbing improves the atmosphere in the company, building trust and loyalty of employees, which strengthens the image of the Group as a responsible organization. Continued development of the training system will allow the Group to better adapt to changing market conditions, increasing its competitiveness. Effective implementation of anti-mobbing procedures and anti-violence training will attract the best talent and minimize legal and reputational risks, fostering long-term employee loyalty and improving the atmosphere in the company.			

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Other rights and issues related to work					
S.1.3.4. Privacy (Right to Privacy)	The Group has implemented a Data Protection Policy covering the entire organization. The IT Systems Administrator and the Data Protection Officer were appointed. Every new employee receives training in data protection. The Group does not use monitoring systems or employee search practices so as not to violate their privacy and not to adversely affect morale and trust.	Protection against data loss and security breaches is crucial for the Group, which implements the latest data protection technologies. Regular security audits monitor the effectiveness of protective measures, and training for employees maintains awareness of risks and best practices. Thanks to these activities, the Group strengthens business relationships and builds a strong reputation. An effective data protection system avoids the serious consequences of privacy breaches, which translates into the stability and competitiveness of the organization.	The area of the right to privacy is governed by the Personal Data Protection Policy, supplemented by internal documents, such as the Rules for the Functioning of Video Surveillance, which describe data processing processes.	Own operations	H
Own indicator. Development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory equipment	The Group creates workplaces that attract ambitious individuals, innovation leaders and pioneers. Working in the Group enables the creation of inventions, patents, the use of modern laboratory technology and conducting innovative research, such as the discovery of drugs for difficult or incurable diseases. The Group's projects affect the position of employees in the industry and on the labour market. The reputation of the Group's research goes beyond Poland, and employees are also valued abroad, in renowned pharmaceutical corporations.	High competitiveness, investment in employee development and equipment upgrades, and stronger relationships with customers, partners and research institutions contribute to the company's success. The Group intends to continue best practices, striving to be an industry leader, maintain a high market position and implement advanced and profitable projects.	This impact is due to the Group's business model. High-quality equipment in laboratories enables the development of knowledge and competences of employees, creating an attractive workplace. The Group's goal is to maintain the highest standards, which directly affects its business profile – drug discovery & development.	Own operations	N

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Other social issues related to the local community					
Own indicator Work on new substances that can contribute to the development of drugs for diseases that are so far difficult or not at all curable	The Group's activities focus on the discovery of drugs for oncological diseases and new drugs. The scale of the impact is the highest because it concerns human health and prevention of civilization diseases. The scope is global, covering societies around the world.	The group focuses on attracting investors and business partners, investing in research and development, and collaborating with leading academic institutions. Building a reputation as an industry leader fosters strong business relationships and attracts top talent. The products developed by the Group have the potential to revolutionize the treatment of incurable diseases, ensuring increased importance and customer satisfaction.	This impact is due to the Group's business model. As an innovative CRO, the Group plays a key role in global research into new medicines. Its activities focus on supporting the discovery and development of medicinal substances in areas of high unmet medical demand, such as oncology, neurology, infectious diseases, inflammation, fibrosis and respiratory diseases. Research and development contributes to improving public health by providing innovative therapeutic solutions, reducing the global burden of disease and improving the quality of life of patients.	Own operations	H

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Business conduct					
G.1.1. Corporate culture	The Group implements a process for managing aspects of sustainable development. Conscious management takes time and resources, and establishing appropriate structures can burden some groups of employees. Full value chain management mechanisms have not yet been implemented. Failure to comprehensively vet suppliers may affect stakeholders, operational efficiency and the Group's reputation in the context of compliance with ESG requirements.	Increasing the resources and involvement of employees in the analysis of the scope of decarbonization goals will contribute to the sustainable development of the Group. Aligning with these goals will enable you to gain a competitive advantage, reduce your carbon footprint and improve your indicators. Failure to comply with standards may result in a loss of willingness to cooperate on the part of customers.	The Group's sustainable development strategy will become an integral element of the strategy for 2026+. The topics developed during the materiality audit form the basis for achieving the Group's objectives. An analysis of the scope of the decarbonisation strategy is planned, and the employment of an ESG Manager will enable the creation of a coherent compliance system to support ESG activities in all units of the Group.	Own Operations, Upstream, Downstream	H
G.1.2. Protection of whistleblowers	The Group has implemented anonymous mechanisms for reporting breaches, available to employees and external persons. This has a positive impact on stakeholders, especially those on whom the Group exerts the greatest influence.	The Group ensures anonymity, data security and proper execution of procedures, building trust and promoting a culture of transparency and accountability, which has a positive impact on the company's reputation. The continuation of effective whistleblower protection practices will avoid incidents of breaches of the law, fostering long-term stability and maintaining the Group's strong position in the market.	The basis for the Group's responsibility for the safety and anonymity of whistleblowers is the Whistleblower Protection Policy. It regulates whistleblowing processes and provides a secure reporting platform, guaranteeing confidentiality and anonymity. The awareness of the importance of confidentiality and the need for proper investigation results directly from the Group's business model.	Own Operations, Upstream, Downstream	N
G.1.3. Animal welfare	Currently, there are no effective methods of discovering medicinal substances without involving living organisms. The group conducts research with animals, in accordance with strict guidelines on animal living conditions and research, agreed with the Ethics Committee on Animal Experiments. The experiments are approved by the Local Ethics Committee, which evaluates the animal welfare and scientific value of the project. The group adheres to the highest ethical standards, often exceeding them, treating animals as an important value. The question of the balance between human and animal health is controversial, but there are currently no effective alternatives to the approach.	The Group conducts research in accordance with the highest ethical and regulatory standards, cares for its reputation and relations with consumers and business partners, especially in the context of growing pro-animal awareness. In addition, he conducts research using computer modelling and in vitro studies. The Group plans to continue the best practices, ensuring the highest quality of proceedings. The issue of animal welfare is controversial, which is why transparency and reliability in activities are crucial.	This impact is due to the Group's business model. Each experiment is evaluated by an independent Local Ethics Committee, and compliance with the procedures is ensured by an internal Animal Welfare Authority, governed by the Animal Welfare Team's Operating Procedure. Employees working in animal facilities undergo comprehensive training, both internal and external. The acquisition of new skills is documented and regularly reviewed in accordance with the Procedure for New Employee Training and Employee Skills Development. The Group strives to maintain the highest ethical and operational standards in animal research, ensuring compliance with animal welfare requirements.	Own Operations, Upstream, Downstream	N

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Business conduct					
G.1.5. Supplier relationship management, including payment practices	The Group's Supplier Code of Conduct regulates ESG issues in the supply chain, including principles relating to human rights, labour rights, environmental protection and business integrity. The Group has started verifying suppliers through surveys, monitoring compliance with ESG requirements, although audits are not being conducted. A diversified supplier base makes it difficult to implement systemic solutions. Lack of completeness of data upstream of the chain results in a lack of reported data at subsequent stages of the business.	The Group is planning activities aimed at a more thorough analysis of suppliers. Failure to comply with standards in the value chain can lead to a loss of customer trust. Compliance with the standards allows for a positive impact in the Group's value chain.	The Group publishes on its website the Code of Conduct for suppliers, which defines the rules of cooperation with contractors. So far, there has been no complete verification of these assumptions. Based on analyses and preliminary surveys, the Group plans to implement the Procurement Policy, which will regulate management, taking into account the principles of sustainable development.	Own Operations, Upstream, Downstream	H
G.1.6. Corruption and bribery G.1.6.1. Prevention and detection, including training	The Group has implemented a procedure to prevent corruption and bribery, but is aware that the problem of corruption may occur due to the human factor. So far, there have been no corruption incidents, but the Group considers the prevention and detection of corruption to be a key area of activity.	The Group has developed procedures for reporting corruption and monitoring compliance with anti-corruption policies, providing clear guidance in the event of incidents. Maintaining the trust of business partners and customers is crucial, which is why the Group continues to follow the best practices to prevent corruption. The anonymous whistleblowing system allows for easy reporting of incidents, and failure to detect such incidents could damage relationships with partners and affect future cooperation.	The Anti-Corruption and Anti-Bribery Policy sets out the rules of conduct in the event of suspected violations. The Whiblo platform, available on the website, allows anonymous reports for employees and people outside the organization. In the event of an incident of corruption or bribery, follow-up would be a top priority.	Own operations	H
G.1.6. Corruption and bribery G.1.6.2. Incidents					H

TABLE 6.
Significant impacts identified in the materiality study

ESG issue / Issue identified	Description of the impact on people and / or the environment	Expected effects of the impact on the Group	How to manage the impact	Where the impact originates	Management priority
Other business conduct issues					
Own indicator. Cybersecurity	The Group bases its operations on data and analysis, which are information with the highest degree of confidentiality. Despite numerous security procedures, there is a risk of data leakage as a result of a cyberattack, which can lead to a breach of personal data, confidentiality or laboratory results. Such incidents can negatively affect data security but should not jeopardise the continuity of processes or pose a threat to society.	The Group invests in advanced security systems and regularly conducts cybersecurity training for employees. Implemented incident response plans enable an effective response to threats. Continuing best practices will help prevent the loss of confidential information, breaches of customer privacy, and minimize the risk of legal sanctions and loss of trust.	Ensuring cybersecurity principles is an integral part of the Group's operations, and data security is a priority. The rules of conduct are defined in the Information Security Policy. Regular training raises employee awareness, ensuring a high level of safety. This impact is due to the Group's business model. In 2024, the Group obtained the CyberVadis Certificate, obtaining 942 points out of 1000 possible.	Own operations	H

1.7.4. Managing material ESG risks and opportunities

[IRO-1]

During the materiality assessment, risks and opportunities related to sustainable development were identified, including areas E, S and G. Their identification and effective management is intended to help the Group avoid adverse events and prevent their adverse effects in the event of risks, and to increase the positive effects of the Group's operations in the event of opportunities.

Each organizational unit of the Group has specific objectives pursued in accordance with the scope of responsibilities and impact on the Group's value chain. Selvita Group is subject to regular audits and external audits in the field of environmental protection, occupational health and safety, quality and regulatory compliance. ESG reviews and reporting will improve the ongoing optimization of processes and the improvement of sustainable development strategies.

In 2024, the company developed a Business Continuity Plan (BCP), which is the development of a business continuity system. The BCP is designed to ensure that all foreseeable disruptions can recover from all foreseeable disruptions within an acceptable timeframe, as defined in the Business Impact Analysis (BIA). The CFO has overall responsibility for ensuring continued recovery capability, including testing

and exercises, staff training and awareness, in accordance with current good practice as set out in industry guidelines and national and international standards. The document provides a detailed planned response to a business interruption and related information. The BCP is a source of guidance in the event of a crisis.

Supplementary documentation has been developed for BCP:

- Business Impact Analysis (BIA) – assessment of the impact on operations and risks. A document that helps explain how a major incident can affect your business and provides the basis for business continuity planning by determining recovery times for key activities.
- Continuity Risk Assessment – assessment of business continuity risk. The assessment looks specifically at a subset of risks in the company that have a high impact and low probability.
- Business Continuity Management Framework – which is a framework for managing business continuity. A framework document setting out arrangements to ensure the effectiveness of the Business Continuity Management System (BCMS).

The risks identified and described during the sustainability materiality test conducted with the consulting firm in 2024 will be included in the Group's Business Continuity Plan in 2025. Responsibility for further analysis, follow-up and monitoring has been entrusted to the ESG Manager. Further analysis of ESG risks and implementation of mechanisms to mitigate them will also be carried out in cooper-

ation with key organizational units and representatives of the Management Board.

As part of the materiality study, 11 risks / opportunities were identified. Below is a presentation with the expected effects and ways of managing them.

TABLE 7.
Significant risks and opportunities identified in the materiality study

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Environmental risks and opportunities				
Climate change risks (own, upstream, downstream operations)	Transition risk, regulatory, reputational, transformational risk. Possible loss of contracts. Loss of competitiveness. Possible increase in the prices of ordered goods due to increasing emissions and environmental fees and the occurrence of additional fees in connection with these emissions. Risk of non-compliance with regulatory and business requirements to reduce greenhouse gas emissions throughout the Group's value chain. The risk arises from the issues generated by the Group and the lack of calculated emission values in the three scopes to date.	The Group is required to take action to analyse the scope of its decarbonisation strategy (reducing its carbon footprint and adapting to the stricter emission requirements of its customers). The Group's capital expenditures, once a sustainable development plan are developed, may help to achieve the objectives related to the Company's activities in accordance with the EU Taxonomy, but at the same time will result in an increase in the costs of doing business.	Current activities: calculation of emissions in three scopes for 2024. Activities planned: joining the SBTi, development and implementation of a transition plan to achieve climate neutrality by 2050, data-driven supply chain management.	Short – Medium – Long
Social risks and opportunities				
Employment security risks (own operations)	Risks related to insufficient human resources or the availability of qualified employees. Risk related to the attracting, retaining and building of the team and adjusting the planned pace of the Group's development to the demand for specialists. The risk results from the Group's business model, not from a specific impact.	The group offers doctorates and development paths, but this is also offered by other entities in the industry. The Group's budget includes the continuation of activities related to the projects of the HR Operations and Organizational Culture Department and the HR and Payroll Department, providing training and development opportunities.	Current activities: Maintaining the standard of activities in HR processes, taking into account the existing benefits. Planned activities: Development of competences through investments in specialized equipment and development of training resources. Investment in the employee.	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 rates in the market can lead to higher employee turnover, which can generate higher costs for recruitment, training, absenteeism, and backlogs. It can also reduce efficiency, team morale, and lead to talent loss, which increases operating costs and affects the company's competitiveness.	Current and planned activities: Work on adjusting financial expectations to the market situation began in 2024 and its implementation is continuing.	Short – Medium – Long
Work-Life Balance Opportunity (own operations)	No location restrictions in acquiring qualified specialists, a skilfully implemented system of work in the Home Office formula. The Group has been successfully using the hybrid/remote work formula since 2020.	Flexibility increases productivity and efficiency, leading to faster project completion and higher revenue. Maintaining work-life balance reduces employee turnover, which reduces recruitment and training costs. Investments in the areas of Human Resources Operations and Organizational Culture, as well as Human Resources and Payroll contribute to more effective personnel management, which allows for the optimization of costs related to human resources.	Current and planned activities: the Group plans to continue the assumptions for remote work. The hybrid work module works well in every location of the Group. The Group can take advantage of this opportunity by expanding its recruitment to include specialists from various locations, which will allow it to attract the best talent from around the world. The flexibility of remote and hybrid work gives employees more control over their work-life balance and attracts ambitious candidates.	Short – Medium – Long

TABLE 7.
Significant risks and opportunities identified in the materiality study

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Social risks and opportunities				
Gender equality and equal pay risks (own operations)	Legal and reputational risk related to wage pressure, employment turnover. The Group noted wage pressure on the European market.	This risk is monitored on an ongoing basis in the context of changes in legal regulations. If it occurs, differences in remuneration may arise, especially when the Group expands or incorporates new entities into the organizational structure. Possible financial consequences include penalties for wage inequality, the cost of adapting wages to applicable regulations, and a decrease in work efficiency.	Current and planned activities: The Group takes care of the right approach in this area in the existing branches, while it takes a lot of time to adjust the remuneration in the new/acquired branches. High inflation and regulatory changes have led to increased turnover and a deterioration of the employer's image on the Croatian market. Work on adjusting financial expectations to the market situation is carried out continuously and will be continued in the coming years.	Short – Medium – Long
A Diversity Opportunity (own operations)	Actively promoting the diversity of employment in the Group. In its employment policy, the Group focuses on competences, regardless of social or religious affiliation, nationality, age, etc.	Experienced people are willing to share their knowledge and competences, thanks to which they improve the qualifications of the team. The Group employs people from 26 different countries. Opening up to specialists from all over the world increases competitiveness and business development opportunities. Hiring international professionals and investing in human resources management activities can result in higher recruitment, training and diversity management costs, but also increase the efficiency, innovation and competitiveness of the company, which can lead to higher revenues and savings.	Current and planned activities: In the context of risk management, the Group focuses on hiring people on the basis of competence, which reduces the risk of inefficiency or mismatch between employees and positions. Openness to broad recruitment areas allows us to attract talented candidates from different regions, which minimizes the risk of a lack of adequate human resources. In addition, the Group offers support in the assimilation process, not only professional, but also social, which reduces the risk of turnover and increases employee engagement.	Short – Medium – Long
Training and skills development opportunity (own operations)	Investments in employee development, career paths, internal promotions, and offering opportunities for internal rebranding. The Group offers a wide range of professional development opportunities and a publicly available training platform.	Participation in projects with higher margins, increased competitiveness, faster implementation of processes, interchangeability of teams in terms of competences and ability to perform tasks are key elements that contribute to the success of the organization. The Group's budget includes the continuation of training activities that will enable further development of employees and create promotion opportunities within the Selvita Group.	Current and planned activities: The Group plans to continue good practices related to employee development through mandatory, additional, group and individual training. The Group can seize this opportunity by investing in training that develops the skills of employees and internal leaders. This will make the company better suited to changing market and technology requirements, allowing for more complex and profitable projects. Competence development fosters innovation, improved processes and operational efficiency, as well as builds a stronger organizational culture, increasing employee motivation for further development.	Short – Medium – Long

TABLE 7.
Significant risks and opportunities identified in the materiality study

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Social risks and opportunities				
An 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 by employees. This opportunity is driven by the Group's business model rather than a specific impact.	The associated financial implications include the costs of maintaining modern laboratories and specialised equipment, which have been budgeted. At the same time, thanks to participation in unique projects, the Group can gain the trust of customers, acquire higher-margin projects, increase competitiveness and accelerate processes, which leads to potential higher revenues and profits.	Current and planned activities: The Group in Poland is a leader, and also has a significant position in the industry in terms of equipment and research capabilities. It constantly undertakes activities aimed at developing the competences of employees and providing them with appropriate work facilities. The Group can seize this opportunity by focusing on further improving the quality of its R&D activities by investing in new technologies. Increasing research capabilities and offering employees access to advanced equipment allows innovative projects to be implemented faster. This allows the Group not only to strengthen its leading position, but also to attract the attention of investors and business partners, which will provide access to profitable markets. By increasing the competences of its employees, the Group also gains flexibility, better adaptation to market changes and greater innovation in its services.	Short – Medium – Long
Management risks and opportunities				
Corporate culture risks (own operations, downstream)	Reputational and regulatory risks and/or costs related to irregularities resulting from the lack of an implemented sustainability management system. The Group is in the process of implementing the process of managing aspects of sustainable development, and the objectives, activities and resources related to this are at the stage of their creation.	If ESG standards are not met, the Group could lose contracts with key customers, and this would result in the inability to implement the development strategy. On the other hand, the correct implementation of ESG standards may translate into cooperation with the largest entities in the pharmaceutical industry operating under a large regulatory regime and result in contracts of significant value. The Group has taken action towards sustainable development, starting with the creation of ESG structures. In 2025, efforts to join the SBTi initiative are planned, this action will constitute an effort to develop the Group's Sustainable Development Goals.	Current activities: In 2024, ESG gaps were diagnosed and paths were set to fill them. The Group has started intensive work on building ESG management structures and procedures. An ESG committee has been formed, an ESG Manager has been hired, and the new development strategy will be integrated with sustainability issues. Planned activities: The Group plans to join the SBTi initiative.	Short – Medium

TABLE 7.
Significant risks and opportunities identified in the materiality study

Risk or opportunity	Description	Expected impact	How to manage risk or opportunity	Time horizon
Management risks and opportunities				
Animal welfare risks (own, upstream, downstream operations)	<p>The risks arise from the Group's business model, not from a specific impact. The question of the balance between human and animal health is controversial, but there are currently no effective alternatives to the approach.</p> <p>Reputational and social risk related to the objection to animal testing, the risk of investors moving away as a result of protests and media messages.</p> <p>Risk of non-compliance with good animal welfare practices and procedures at our suppliers.</p>	<p>Failure to comply with animal welfare rules could adversely affect the Group's image and result in the loss of customers or investors. The group could incur expenses for image repairs, PR campaigns and damages. Compliance with the applicable rules by investing in trained staff and ensuring appropriate conditions makes it possible to prevent such risks.</p>	<p>Current and planned activities: There are currently no known effective methods of discovering medicinal substances without involving living organisms. Appropriate procedures and training exclude the possibility of non-compliance with good practices within the Group's structures. Research activities are preceded by provisions in accordance with the resolutions issued by the Local Ethics Committee. Reporting is carried out before the National Commission. Internal supervision over the procedures carried out is performed by a dedicated animal welfare team. The group cooperates only with certified suppliers, and conducts research on genetically modified animals that have no possibility of survival in the natural environment.</p>	Medium – Long
Cybersecurity risk (own, upstream, downstream operations)	<p>Reputational risk, cyberattacks, financial penalties as a result of leakage of confidential data, research results.</p> <p>The risk results from the Group's business model, not from a specific impact.</p>	<p>A data leak would result in a high risk, having a wide range in the Group's value chain, and could lead to high costs related to repairing damages, including legal penalties or the need to implement costly remedial actions. The Company, being aware of the need for data security, takes into account in its plans the costs related to the proper security of IT areas and training in the field of proper data handling.</p>	<p>Current and planned actions: A well-developed data protection system effectively prevents the possibility of data leakage. However, the human factor and increasingly specialized methods of cyberattacks remain in the element of potential risk. Ensuring cybersecurity principles is an integral part of the Group's operations, and data security is a priority. In 2024, the Group obtained the CyberVadis Certificate, obtaining 942 points out of 1000 possible.</p>	Short – Medium – Long

1.8. ESRS Compliance Tables



[IRO-2]

Based on the results of the materiality test, the Group has established a list of material topics that it discloses in this statement in accordance with the table below.

The topics ESRS E4 Biodiversity and ecosystems, ESRS S2 Workers in the value chain, ESRS S3 Affected communities, ESRS S4 Consumers and end-users, according to the study were considered irrelevant. Despite the lack of significance in the issue related to biodiversity, it is also affected by climate change and pollution, which in turn are topics important for the Group, which is why the compliance table includes disclosures indirectly relating to biodiversity and ecosystems.

The list of social issues and business conduct includes disclosures specific to individuals. In addition, the Group's activities, resulting from its business model and the essence of its operations, consist in discovering substances for the treatment of difficult or completely incurable diseases, which affects the quality of life and health of patients and societies around the world. In the process of discovering these substances, the Group works on specialised, globally innovative equipment, while at the same time providing unique know-how to develop, patent and innovate to its employees – this is also disclosed as part of its own indicator. Working with sensitive data with the highest level of security and confidentiality requires appropriate security. Therefore, the issue of cybersecurity has been given special attention as part of the Group-specific disclosure.

TABLE 8.
ESRS Compliance Chart

Part of the statement	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., 4.1.
	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	1.7.4.
	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.
	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 8.
ESRS Compliance Chart

Part of the statement	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.
	E1-3	Transition plan for climate change mitigation	2.1.
	E1.SBM-3	Material impacts, risks and opportunities and their interrelationship with the strategy and the business model	2.1.1.
	E1.IRO-1	Description of processes for identifying and assessing climate-related significant impacts, risks and opportunities	2.1.1.
	E1-2	Policies related to climate change mitigation and adaptation	2.1.
	E1-3	Actions and resources in relation to climate policy	2.1.
	E1-4	Climate change mitigation and adaptation objectives	2.1.
	E1-5	Energy consumption and energy mix	2.1.2.
	E1-6	Gross scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions	2.1.3.
	ESRS E2 – Pollution		
	E2 IRO-1	Description of processes for identifying and assessing relevant pollution-related impacts, risks and opportunities	2.2.
	E2-1	Pollution policies	2.2.
	E2-2	Pollution Activities and Resources	2.2.
	E2-3	Pollution targets	2.3.
	E2-4	Air, water and soil pollution	2.3.
	E2-5	Substances of concern and substances of very high concern	2.5.3.

TABLE 8.
ESRS Compliance Chart

Part of the statement	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	2.3.
	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 SBM-3	Material impacts, risks and opportunities and their interrelationship with the strategy and the business model	2.4.
	E4 IRO-1	Description of processes for identifying and assessing relevant impacts, risks, dependencies and opportunities related to biodiversity and ecosystems	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	2.5.
	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 8.
ESRS Compliance Chart

Part of the statement	Disclosure number	Disclosure name	Chapter in the report
Informations on social issues	ESRS S1 – Own employee resources		
	SBM-2	Interests and views of stakeholders	3.2, 3.3
	SBM-3	Material impacts, risks and opportunities and their interrelationship with the strategy and the business model	3.2, 3.3
	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 influence	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 your own workforce and use approaches to manage material risks and take advantage of material opportunities related to your 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 8.
ESRS Compliance Chart

Part of the statement	Disclosure number	Disclosure name	Chapter in the report
Informations 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.
	Own indicator	Development of specialized staff, implementation of innovative projects, work on high-quality, unique laboratory equipment	3.1.3.
	Own indicator	Patient Health: Discovering Substances for the Treatment of Previously Difficult or Incurable Disease Entities	3.4.
Corporate governance information	ESRS G1 – Business conduct		
	G1.IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities	4.1.
	G1.GOV-1	Role of administrative, management and supervisory bodies	4.1.
	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	4.1.4.

TABLE 9.
List of data points included in the horizontal and thematic standards

Disclosure requirement and associated data point	Reference to the Regulation on sustainability-related disclosures in the financial services sector (chapter in the report)
ESRS 2 GOV-1 Gender differentiation of members of the Management Board paragraph 21(d)	1.2.
ESRS 2 GOV-1 Percentage of body members who are independent point 21(e)	1.2.
ESRS 2 GOV-4 Due Diligence Statement, paragraph 30	1.3.
ESRS 2 SBM-1 Participation in activities related to fossil fuels paragraph 40(d)(i)	Not applicable
ESRS 2 SBM-1 Participation in activities related to the production of chemicals point 40(d)(ii)	Not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons point 40(d)(iii)	Not applicable
ESRS 2 SBM-1 Participation in activities related to the cultivation and production of tobacco point 40(d)(iv)	Not applicable
ESRS E1-1 Transition plan to achieve climate neutrality by 2050, para. 14	2.1.
ESRS E1-1 Entities excluded from the scope of Paris-aligned benchmarks, point 16(g)	Not applicable
ESRS E1-4 Greenhouse gas emission reduction targets paragraph 34	2.1.
ESRS E1-5 Fossil energy consumption disaggregated by source (only applicable to sectors with significant climate impacts) paragraph 38	2.1.2.
ESRS E1-5 Energy consumption and energy mix paragraph 37	2.1.3.
ESRS E1-5 Energy intensity linked to activities in sectors with a significant climate impact paragraphs 40 to 43	2.1.3.
ESRS E1-6 Gross scope 1, 2, 3 and energy-intensive greenhouse gas emissions paragraph 44	2.1.4.
ESRS E1-6 Gross GHG intensity paragraphs 53 to 55	2.1.4.
ESRS E1-7 Greenhouse gas removals and carbon credits, paragraph 56	Not applicable
ESRS E1-9 Exposure of the reference portfolio to climate-related physical risks, paragraph 66	Not applicable

TABLE 9.
List of data points included in the horizontal and thematic standards

Disclosure requirement and associated data point	Reference to the Regulation on sustainability-related disclosures in the financial services sector (chapter in the report)
ESRS E1-9 Disaggregation of monetary amounts by sudden and long-term physical risk paragraph 66(a) ESRS E1-9 Location of significant assets with material physical risk paragraph 66(c) Art.	Not applicable
ESRS E1-9 Breakdown of the book value of real estate by energy efficiency class, paragraph 67(c)	Not applicable
ESRS E1-9 Portfolio exposure to climate-related opportunities, paragraph 69	Not applicable
ESRS E2-4 Quantity of each pollutant listed in Annex II of the E-PRTR (European Pollutant Release and Transfer Register) emitted into air, water and soil, para. 28	2.2.
ESRS E3-1 Water and marine resources para. 9	2.3.
ESRS E3-1 Special Policy paragraph 13	Not applicable
ESRS E3-1 Sustainable practices in the field of seas and oceans paragraph 14	Not applicable
ESRS E3-4 Total amount of water recycled and reused, point 28(c)	2.3.1.
ESRS E3-4 Total water consumption in m3 per net revenue from own operations paragraph 29	2.3.1.
ESRS 2 SBM 3-E4 paragraph 16(a)(i)	Not applicable
ESRS 2 SBM 3-E4 paragraph 16(b)	Not applicable
ESRS 2 SBM 3-E4 paragraph 16(c)	Not applicable
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24(b)	Not applicable
ESRS E4-2 Sustainable ocean/marine practices or policies paragraph 24(c)	Not applicable
ESRS E4-2 Anti-deforestation policies paragraph 24(d)	Not applicable
ESRS E5-5 Wastes not recycled, paragraph 37(d)	2.5.3.

TABLE 9.
List of data points included in the horizontal and thematic standards

Disclosure requirement and associated data point	Reference to the Regulation on sustainability-related disclosures in the financial services sector (chapter in the report)
ESRS E5-5 Hazardous and radioactive waste, paragraph 39	2.5.3.
ESRS 2 SBM-3-S1 Risk of forced labour paragraphs 14(f)	Not applicable
ESRS 2 SBM-3-S1 Risk of child labour, paragraph 14(g)	Not applicable
ESRS S1-1 Human Rights Policy Commitments para. 20	3.1.
ESRS S1-1 Due Diligence Strategies for Matters Covered by International Labour Organization's Core Conventions Nos 1-8, para. 21	3.1.
ESRS S1-1 Procedures and measures to prevent trafficking in human beings para. 22	3.1.
Indicator 11 of Table 3 of Annex I ESRS S1-1 Management policy or system to prevent accidents at work paragraph 23	3.1.4.
ESRS S1-3 Grievance mechanisms para. 32(c)	4.1.1.
ESRS S1-14 Number of work-related deaths and number and rate of work-related accidents, paragraph 88(b) and (c)	3.1.4.
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities or illnesses paragraph 88(e)	3.1.4.
ESRS S1-16 Unadjusted gender pay gap, paragraph 97(a)	3.1.5.
ESRS S1-16 Excessive remuneration of the Director-General paragraph 97(b)	3.1.5.
ESRS S1-17 Cases of discrimination paragraph 103(a)	3.1.
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 104(a)	3.1.
ESRS 2 SBM-3-S2 Significant risk of child labour and/or forced labour in the value chain point 11(b)	3.1.
ESRS S2-1 Human Rights Policy Commitments para. 17	4.2
ESRS S2-1 Policies related to persons performing work in the value chain, paragraph 18	4.2
ESRS S2-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, para. 19	4.2

TABLE 9.
List of data points included in the horizontal and thematic standards

Disclosure requirement and associated data point	Reference to the Regulation on sustainability-related disclosures in the financial services sector (chapter in the report)
ESRS S2-1 Due Diligence Strategies for Matters Covered by International Labour Organization's Core Conventions Nos 1-8, para. 19	4.2
ESRS S2-4 Upstream and downstream human rights issues and incidents related to the value chain, para. 36	4.2.
ESRS S3-1 Human Rights Policy Commitments, para. 16	4.2.
ESRS S3-1 Non-compliance with the UN Guiding Principles on Business and Human Rights, ILO Principles or OECD Guidelines, para. 17	4.2.
ESRS S3-4 Human rights issues and incidents, para. 36	3.1.
ESRS S4-1 Consumer and End-User Policy, paragraph 16	3.4.
ESRS S4-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, para. 17	3.1.
ESRS S4-4 Human Rights Issues and Incidents, para. 35	3.1.
ESRS G1-1 United Nations Convention against Corruption, paragraph 10(b)	4.1.
ESRS G1-1 Whistleblower protection point 10(d)	4.1.1.
ESRS G1-4 Fines for infringements of anti-corruption and anti-bribery rules para. 24(a)	4.1.1.
ESRS G1-4 Anti-corruption and anti-bribery standards, paragraph 24(b)	4.1.1.

2

Environmental information

2.1. Climate change . 72

2.2. Pollution . 77

2.3. Water and marine resources . 79

2.4. Biodiversity . 81

2.5. Resource use and the circular economy . 83

2.6. EU taxonomy . 86

2.1. Climate change



[E1.IRO-1]

The process of assessing materiality in the climate area carried out by the Group included a number of activities aimed at identifying and assessing climate risks and greenhouse gas emissions, as well as identifying opportunities related to the transition to a low-carbon economy.

The process of identifying and quantifying greenhouse gas emissions related to the Group's operations includes both direct and indirect emissions. In the current report, the Group presents for the first time the results of the calculation of the carbon footprint in all three scopes, for the year 2024 (GHG Protocol, Scope 1, 2 & 3). In 2025, based on the data obtained from the calculations, the Group will work on a strategy that takes into account the analysis of climate risks – physical and transient, as well as on the method of managing and monitoring them – in order to analyse the scope of the decarbonisation strategy for the Group.

In the process of double materiality analysis, the main impacts, risks and opportunities related to climate change were identified, based on the Group's previous operations, experience, general knowledge and qualitative data, taking into account the Group's most important entities (companies located in Poland and Croatia).

The qualitative assessment was given numerical values based on its own analysis and publicly available data contained in:



IPCC report "Climate change 2022 – Risks, adaptation and vulnerability"



World Economic Forum report "Global Risk Report 2024"



Copernicus Climate Change Service report "Global Climate Highlights"

[E1.SBM-3] [E1-1]

Climate change risks

In the current period, the Group has not developed a transition plan to mitigate climate change or carried out a resilience analysis (in accordance with ESRS 2 IRO-1). In 2025, Selvita intends to start preparations to join the SBTi initiative. Work is also planned on a scenario risk analysis, including objectives, management methodology and monitoring of activities related to this process.

The currently identified climate risks are presented in the table Material impacts identified in the materiality study, in Section 1.7.3.

2.1.1. Environmental policy and strategy

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

The group is considering developing policies related to climate change mitigation and adaptation in parallel with preparations for joining the SBTi initiative. The analysis will include energy efficiency criteria when selecting infrastructure, technology, logistics or processes. At the same

time, investment projects are already planned with these aspects in mind (planning the transition to LED lighting, investments in laboratory equipment that can operate in ECO mode, solutions to minimize water consumption, photovoltaic installations, etc.).

[E1-7]

The Group does not have any projects to remove greenhouse gases and reduce greenhouse gas emissions financed with carbon dioxide emission credits.

2.1.2. Fuel and energy consumption

[E1-5]

As a result of the materiality research, the area related to the mix of fuels and energy was identified as material. The impact is associated with high energy consumption in own operations, mainly fossil energy, resulting in CO₂ emissions and climate change impacts. Energy from non-renewable sources contributes to increased greenhouse gas emissions and thus to significant climate change, and indirectly also has an impact on ecosystems.

Total energy consumption in Selvita Group in 2024 amounted to 18,928,91 MWh. Of this, 2,619,04 MWh came from certified sources for which the company purchased

TABLE 10.
Energy consumption and energy mix

	Unit	2024
01. Consumption of fuel from coal and coal products	MWh	0,00
02. Fuel consumption from petroleum and petroleum products	MWh	2,99
03. Fuel consumption from natural gas	MWh	1.583,68
04. Fuel consumption from other fossil sources	MWh	0,00
05. Consumption of purchased or obtained electricity, heat, steam and cooling from fossil sources	MWh	14.712,30
06. Total fossil energy consumption	MWh	16.298,97
Share of fossil sources in total energy consumption	%	86,11
07. Nuclear energy consumption	MWh	0,00
Share of nuclear energy consumption in total energy consumption	%	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
09. Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources	MWh	2.619,04
10. Self-produced renewable energy consumption without the use of fuel	MWh	10,90
11. Total consumption of renewable and low-carbon energy	MWh	2.629,94
Share of renewables in total energy consumption	%	13,89
Total Energy Consumption	MWh	18.928,91

TABLE 11.
Energy intensity on net revenues

	2024
Total energy consumption within the scope of the conducted activity	54,68 MWh/1 million PLN

certificates of origin. The Group will receive the certificate from the supplier in May 2025.

In one of the company's locations, there is a photovoltaic installation that generated 10,90 MWh of electricity in the reporting year, but its share in total energy consumption is minimal.

2024 is the base year for which the Group provides measures for energy consumption in accordance with the European Sustainability Reporting Standards.

2.1.2. Greenhouse gas emissions

TABLE 12.
GHG intensity per net revenue

	2024
Total GHG emissions (based on location) to net revenues	1,70 tCO ₂ eq/PLN
Total GHG emissions (based on a market-based approach) to net revenues	1,69 tCO ₂ eq/PLN

TABLE 13.
Net revenues

Net revenues used to calculate greenhouse gas intensity	PLN 342.7 million
Net revenue (other)	PLN 3.5 million
Total Net Revenue	PLN 346.2 million

TABLE 14
GHG intensity per project 2024

	2024
Total GHG emissions (by location-based methodology) per project	38,96 tCO ₂ eq/project
Total GHG emissions (market-based methodology) per project	38,65 tCO ₂ eq/project

[E1-6]

In 2024, an analysis of the carbon footprint, i.e. greenhouse gas emissions in accordance with the international GHG Protocol Corporate Accounting and Reporting Standard, was carried out for the entire Group in scopes 1, 2 and 3. Therefore, 2024 has been adopted as the base year for setting carbon footprint reduction targets in individual scopes.

Scope of emissions reporting

In the case of data for the entire Group, the reported emissions include:

Scope 1

these are direct emissions, i.e. from the combustion of fuels in energy, technological and means of transport that belong to the organisation and are controlled by it, but also emissions related to the loss of refrigerants, e.g. from air conditioning equipment;

Scope 2

these are indirect emissions that are related to electricity, heat, process steam or cold purchased by the organization. Therefore, these are emissions that arise outside the organization, in sources owned or controlled by other entities;

Scope 3

emissions related to, among others, the purchase of goods and services and transport, as well as waste management, business trips and employee commuting.

Emission reporting limits

Data for the Capital Group: includes the parent company, i.e. Selvita S.A., but also all other subsidiaries of the Selvita Group according to operational control (100% of the issue of each unit).

Methodology and assumptions

The emissions were calculated using a certified data collection and sustainability management tool. The platform provided by an external provider bases its tool on the GHG Protocol and ISO 14064-1. Included in the GHG Protocol, emission values are reported in tonnes (Mg) per standard unit of carbon dioxide equivalent (CO₂e).

Among Scope 1 emissions, more than half of the emissions are due to the use of fuels in vehicles used by Selvita Group, the rest are emissions from the combustion of fuels used for heating buildings, and the rest are Scope 1 emissions due to the leakage of refrigerants from chillers used in HVAC systems.

Indirect emissions, i.e. Scope 2 emissions, were presented in two ways according to the GHG Protocol:

- Location-based method – based on the average CO₂ emission factor for the entire power system of a given country or region.
- Market-based method – takes into account the actual sources of energy purchased by the company, including green energy.

The vast majority of greenhouse gas emissions generated in Selvita Group's operating activities are in Scope 3. The largest, and therefore the most significant, Scope 3 emissions were from purchased materials and raw materials used for laboratory processes in all business units providing drug discovery and development services. The next highest emissions in scope 3 are waste management emissions, which were generated as a result of processes carried out in laboratories and business trips of our employees. The remaining share is emissions from employee commuting and from downstream transport and distribution. The above-mentioned shares of individual emission sources indicate how important the actions taken to increase energy efficiency and increase the share of energy from renewable energy sources will be.

The following assumptions were made when calculating Scope 3 emissions:

Category 1.

Purchased goods and services. Each purchase of goods or services is registered in the internal system. Corresponding cost items are assigned to individual goods and services, assigning a given purchase. A report of purchases made in 2024 was generated from the system, along with the cost categories to which the purchase was assigned. In addition, a questionnaire with questions about the carbon footprint was sent to key suppliers.

Category 2.

Capital goods, or capital goods, are physical assets used for production with a useful life of more than one year, increasing productivity and enabling the production of

more goods and services. Data was generated primarily for IT equipment and laboratory equipment in accordance with the records of funds.

Category 3.

Fuel and energy activities not included in Scope 1 or 2 – not disclosed in the case of the Group. All fuels and energy are shown in scopes 1 and 2.

Category 4.

Transport of products purchased by the Group during the reporting period between the supplier and that company by vehicles or equipment not owned by the reporting company. The data was obtained from third-party transport providers. For transport companies that did not send data on the carbon footprint generated, the expenditure method was used. For shipments for which data was not included in the service providers' reports, internal parcel records were used to calculate the carbon footprint. On their basis, the average distance between the point of departure and the point of collection was estimated, taking into account the most optimal route possible to be covered by a given means of transport. In addition, the total weight of transported goods was averaged, based on unit values collected from transport documents. The same methodology was applied to the upstream and downstream processes.

Category 5.

Waste generated by the operation. Data is collected in individual units by means of electronic waste databases, which are a collection of all authorized entities in waste management, starting from the producer, transporter and

collector, who subjects waste to appropriate further processes related to its disposal. The records include both information about the waste generated, i.e. categories in accordance with the applicable waste catalogues, and the quantities generated and transferred, which are also confirmed by our certified recipients.

Category 6.

Business trips. The data comes from travel booking systems, business expense reports and travel records. Each business trip is recorded taking into account the means of transport, distances traveled and dates. The data is verified and then analysed using the specific emission factors for each mode of transport (e.g. air, rail, car) provided by the computing platform.

Category 7.

Commuting of employees. The information was collected on the basis of internal surveys on the manner and frequency of commuting to work, data from HR systems and programs supporting sustainable transport. The data collected were aggregated and standardised to take into account different modes of transport (car, bicycle, public transport).

Category 9.

Transportation of products in non-proprietary vehicles. The scope of the data is described in Category 4.

Category 15.

Investments. Greenhouse gas emissions from the activities of subsidiaries, unconsolidated on the basis of the proportion of emissions attributed to shares in the parent company, which is 46.74%

TABLE 15.
Greenhouse gas (GHG) emissions

Base year – 2024	
Scope 1 greenhouse gas emissions	
Gross scope 1 greenhouse gas emissions	359.6 tCO ₂ eq
Proportion of Scope 1 GHG emissions from regulated emissions trading systems (%)	0,00
Scope 2 greenhouse gas emissions	
Location-based Scope 2 gross GHG emissions	12.961,0 tCO ₂ eq
Scope 2 gross GHG emissions according to the market-based approach	12.490,9 tCO ₂ eq
Significant Scope 3 greenhouse gas emissions	
Total indirect gross (scope 3) greenhouse gas emissions	45.117,4 tCO ₂ eq
Category 1. Purchased goods and services	34.988,25 tCO ₂ eq
[Optional sub-category: Cloud and data centre services]	
Category 2. Capital goods	5.584,68 tCO ₂ eq
Category 3. Fuel and energy activities (not included in scope 1 or 2)	0,00
Category 4. Upstream transport and distribution	45.41 tCO ₂ eq
Category 5. Waste generated by the operation	110.14 tCO ₂ eq
Category 6. Business trips	513.19 tCO ₂ eq
Category 7. Employee commuting to work	194.97 tCO ₂ eq
Category 8. Leased Senior Assets	0,00
Category 9. Downstream transport	23.27 tCO ₂ eq

Base year – 2024	
Category 10. Processing of sold products	not applicable
Category 11. Use of sold products	not applicable
Category 12. Processing of sold products at the end of their useful life	not applicable
Category 13. Downstream assets subject to leases	0,00
Category 14. Franchise	0,00
Category 15. Investments	3.657,54 tCO ₂ eq
Total greenhouse gas emissions	
Total GHG emissions (location-based method)	58.438,0 tCO ₂ eq
Total GHG emissions (market-based method)	57.967,9 tCO ₂ eq

2.2. Pollution



[E2.IRO-1]

The topic of pollution and waste was indicated as one of the most important in the Group's operations. To identify pollution-related impacts, risks and opportunities, a detailed review of Selvita Group's operations in different locations was conducted. The analysis covered the Group's operations and its value chain at various levels. The aim was to determine how the Group's activities affect the environment through the emission of pollutants into the air, water and soil, and how these impacts relate to the various stages of the value chain. The results of a dedicated stakeholder survey, the results of legally required reports and projections of future impacts depending on changing market, regulatory and technological conditions are taken into account. The Group does not have quantitative or indicative data on pollution generated by service providers and users. The results of the study will be taken into account in the further stages of the sustainability management process and in the development of effective solutions and plans for managing risks related to environmental pollution.

Selvita Group uses chemical reagents, solvents or catalysts for the synthesis and purification of chemical structures with therapeutic potential as raw materials in laboratory processes. All chemical substances and mixtures must meet the highest quality standards, legal requirements to ensure a high level of health and environmental protection, and information on properties and potential hazards, classification, labelling and packaging, as well as for road, rail, air and sea transport.

The principles of solvent and other reagent management in Selvita Group include::

- reviews and risk assessments of reagents through systematic audits and analyses that will allow for ongoing monitoring and identification of those substances that require special attention and make decisions about their potential substitution;
- Assessing the chemicals and solvents used in the processes before they are used in order to use substances with the least possible impact on health and the environment.
- implementation of modern, less harmful alternatives (such as formaldehyde or acrylamide)
- striving to reduce the amount of substances used by optimizing processes to minimize the use of chemicals.

The Group's environmental policy includes procedures and instructions aimed at avoiding incidents and limiting their impact on people and the environment, e.g. in the event of unexpected emissions of chemicals into the environment, e.g. during internal transport or in the event of chemical reagent breakage. As part of this approach, we use:

- maintaining constant supervision over processes, which allows for quick identification of potential threats and implementation of preventive measures;
- immediate activation of the procedure, which allows for quick response and control of the situation, minimizing the negative effects on the health of employees and the environment;

- Systematic training and emergency simulations that ensure that our employees are well prepared to effectively manage incidents.

Thanks to the above activities, the company not only minimizes the risk of incidents, but also guarantees a quick and effective response, which is crucial for the protection of human health and the environment.

The value chain analysis was based on qualitative data on the sector and industry in which Selvita operates, presented in the following reports: Environmentally Persistent Pharmaceutical Pollutants (EPPPs), Understanding the environmental impact of the pharmaceutical industry, Sustainable business transformation in Life Sciences – KPMG Belgium; Environmental protection in 2023 – data from the Central Statistical Office (GUS).

In 2025. The Group plans to implement a process of collecting environmental data, m.in. pollution, from suppliers, but given the fact that the group of Selvita suppliers is very large and highly diversified, it is difficult to guarantee full availability of data in the supply chain. As far as end users are concerned, the characteristics of the Group's services do not allow for any influence on the probability of environmental pollution at the stage of their end-use.

We also see an opportunity to increase the recycling of plastic waste and waste containing hazardous substances. In addition, we are investigating the use of chemical solvents produced from natural raw materials, such as plants, which are more environmentally friendly. Conscious management of raw material orders will allow you to reduce the quantities of materials ordered, which will indirectly contribute to reducing environmental pollution.

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

Currently, the Group does not have a Policy for managing material impacts, risks and opportunities related to environmental pollution. Nor have specific actions and goals been set in this regard. However, the Group is considering the development and implementation of an Environmental Policy that would cover the management of this area.

[E2-4]

To reduce the negative impact of microplastics on the environment and health, it is worth using circular economy solutions. Selvita Group does not directly emit microplastics from laboratory processes. The only source of microplastics may be waste containing plastic laboratory equipment and plastic packaging of chemical reagents. All these wastes are classified as hazardous and are sent for disposal or recycling to the appropriate entities that transform the waste with due care, eliminating the risk of microplastics appearing in the environment.

Reducing the amount of chemicals used and replacing them with less harmful ones aims to reduce pollution. These activities are partly due to environmental protection regulations (compliance with norms and emission reporting) and partly are voluntary – they go beyond the minimum legal requirements and are aimed at additional environmental protection.

2.3. Water and marine resources



[E3.IRO-1]

A review of Selvita Group's resources and activities was carried out in order to identify actual and potential impacts and risks related to water and marine resources and to understand how the Group's activities in its own processes, including the use of water in laboratories, pollutant emissions, or impact on aquatic ecosystems, may affect water and marine resources in the regions where the Group's operations are carried out. The analysis process included an overview of resources and operations in its own operations. As part of the double materiality analysis, the Group conducted a dedicated stakeholder perspective study, which also asked about water and marine resources. The Group does not have quantitative data or indicator values on water and marine resource dependencies and impacts on water and marine resources – including in terms of their consumption – in the value chain.

An assessment of actual and potential risks associated with water use was carried out, taking into account, m.in others, climate change, overexploitation of water, water pollution, as well as potential changes in the availability of water resources. The Group does not identify any opportunities related to water and marine resources.

The aim of the study was to thoroughly analyse the findings and incorporate them into the sustainability management process in order to develop effective solutions and plans for managing water-related risks.

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

The Group does not have a Policy for managing material impacts, risks and opportunities related to water and marine resources, and no activities and objectives have been set in the indicated area.

2.3.1. Water consumption

[E3-4]

Water in Selvita Group's operations is mainly used for laboratory processes and for hygienic, sanitary and consumption purposes, and comes from external suppliers. We monitor water consumption in each of our business units on an annual basis. Currently, some of the results presented in the report include both actual data obtained

TABLE 16.
Total water consumption

	2024
Total water consumption [m3]	33,824
The intensity of water consumptiony [m³ / 1 mln PLN]	97,70

from meters and expenditure data related to fees resulting from liabilities in the field of rented laboratory space from external suppliers.

In the reporting year, the Group consumed a total of **33,824 m³** of water.

Selvita Group does not have locations in areas with high water deficits.

Selvita Group collects water on the premises of its facilities mainly for fire-fighting purposes. The total amount of water collected for fire-fighting purposes is **310 m³**. In addition, the facility in Krakow is equipped with a rainwater retention reservoir with a usable capacity of 293 m³. In front of the tank, there is a separator of petroleum derivatives with a sand pit, used to treat rainwater from hardened areas before discharge to the receiver. Rainwater collected in the retention tank is used to water the greenery on the premises.

The intensity of water consumption is (total water consumption per PLN 1 million of revenue): **97.70 m³/ PLN 1 million**.

2.4. Biodiversity



[E4.SBM-3]

Greenhouse gas emissions directly affect climate change, leading to climate warming and posing a potential threat to biodiversity and ecosystems, disrupting natural habitats and ecosystem processes and threatening biodiversity. In the future, the intensification of these changes may lead to a decrease in genetic diversity and destabilization of ecosystems.

Medical waste, on the other hand, including veterinary waste, does not directly affect populations of living organisms or ecosystems, as it is disposed of in accordance with regulations through thermal transformation. However, the waste disposal process can indirectly affect biodiversity and ecosystems, depending on the methods used by waste recipients. The Group has no real influence on how patients dispose of medicines, which can also have an indirect impact on the environment.

[E4.IRO-1]

The assessment of material impacts, risks and opportunities related to biodiversity and ecosystems was made taking into account all companies belonging to the Group and covered by the financial statements, broken down by the main types of activities and geographical regions in which the Group's operations are located. The Group does not have locations in biodiversity-sensitive areas, nor has it been identified that it is necessary to implement measures to mitigate biodiversity loss.

The Group currently does not have data or indicator values on ecosystem dependencies and impacts on biodiversity and ecosystems in the value chain. During the study, reports of organizations focused on biodiversity and environmental protection were reviewed: [the WWF Report](#) and [the Global Assessment Report on Biodiversity and Ecosystem Services](#).

An analysis of actual and potential impacts resulting from possible threats was carried out, based on the analysis of the Group's operations. Both current and past activities and plans for the future are taken into account.

The Group has made a qualitative assessment of the risks and opportunities related to biodiversity, taking into account the scope of its operations, previous experience and potential future events affecting biodiversity. This assessment was based on our own analysis and publicly available data. The Group did not conduct a scenario analysis on biodiversity and ecosystems to identify and assess material risks in the short, medium and long term.

The Act of 15 January 2015 on the Protection of Animals Used for Scientific or Educational Purposes, which is binding on Selvita Group, is a legal act related to the protection

of biodiversity and ecosystems. The Group fulfils all liabilities related to the above act and at the end of the reporting period did not identify systemic risks in this area. Selvita has all relevant environmental permits for its operations, they are also related to the parameters and assessment of the Group's impact on biodiversity.

The group does not consult with affected communities on an ongoing basis. As part of the materiality analysis, a dedicated stakeholder perspective survey was conducted, in which stakeholders were asked about the environmental aspects of the Group's operations, including the impact on biodiversity. The aim of the study was not only to obtain opinions, but also to analyse them thoroughly and take them into account in further stages of the process of managing sustainable development and developing effective solutions and plans for managing the impact and risk associated with biodiversity.

2.5. Resource use and the circular economy



[E5.IRO-1]

The use of resources and the Circular Economy are important areas that the Group is increasingly consciously managing. It monitors these aspects and plans optimizations to achieve the best possible results.

Analysis of laboratory and operational processes allowed to determine the consumption of resources and their impact on the environment. Data on ordered materials, chemical reagents, equipment, waste generated and consumption of consumables were analyzed.

The double significance analysis made it possible to assess areas that can increase operational efficiency, including rational ordering of reagents and cooperation with business partners. The actual and potential impacts, risks and opportunities related to resource efficiency, waste management and environmental pollution were identified. The implementation of circular economy solutions will allow for minimizing risks and increasing efficiency.

2.5.1. Circular economy

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

The circular economy is a global concept aimed at the rational use of resources and maintaining the value of manufactured products. The most important assumption is to strive for all substances to circulate constantly in the economy, without the need to obtain them to an exces-

sive extent from primary sources. Services or products should be made from recycled or sustainably produced raw materials, and at the end of their life cycle they should be reusable either in the form of components or recycled raw materials.

The implementation of the principle of circular economy development (reducing the use of primary resources and increasing the use of secondary resources) can take place through the following activities:

- implementation of design principles in accordance with the principles of the circular economy in all design processes where it is possible,
- implementation of criteria for the selection of commercial goods,
- in the case of non-repairable products, ensuring that they are made exclusively from reusable or recyclable materials,
- optimization of the number and weight of packaging used, both at the stage of logistics from suppliers and from and to customers,
- using packaging made from recycled raw materials that is recyclable,
- designing and equipping new spaces with infrastructure, accessories and equipment suitable for reuse or partial recovery,

- Waste reduction by conducting continuous monitoring of the quantities that are generated by individual organizational units, which should help identify areas where it will be possible to use a higher share in the recycling of waste containing dichloromethane residues. Reference to the waste hierarchy: prevention, preparation for reuse.

2.5.2. Resources introduced into the organisation

[E5-4]

Group-wide resources include products that have been used to provide services to our customers as part of ongoing drug discovery and development projects and for small-scale manufacturing of medicinal products in one of our business units. These were mainly purchased chemical reagents or biological consumables used in laboratory work. The introduced resources also include devices used in laboratories, but also IT devices used by our employees. Due to the specific nature of the business and the related large number of orders, the weight of all goods introduced to the company has not been recorded so far. The Group did not purchase biological materials such as plant raw materials, biomass, biofuels, vegetable oils, starch, wood, natural fibres or biopolymers. The Group also did

not use any renewable bio-based materials in its operating activities.

The group is currently only able to provide data on the weight of parts of the reagents used in the design processes. This information comes from the purchasing system and is presented as the sum of the amount of reagent that was ordered at the time. For products whose weight was not specified in the order, the company does not have weight data. The reagent is the main raw material for the Group's services.

In 2024, the approximate total weight of the reagents introduced was **178 Mg**.

For reported, selected resources, Selvita Group has actual data obtained from the procurement system records. The Group is analysing the possibility of introducing monitoring and reporting systems in order to improve the aggregation of the resources introduced.

TABLE 17.
The approximate total weight of the reagents

	2024
The approximate total weight of the reagents	178 Mg

2.5.3. Resources discharged from the organisation, including waste

[E5-5]

Currently, waste management in Selvita Group is coordinated individually for individual organizational units, taking into account local regulations governing this area. Organizational units have separate environmental decisions that strictly determine what quantities and types of waste may be generated as a result of processes carried out in laboratories. The department responsible for aspects related to environmental protection is responsible for ongoing monitoring of the amount of waste generated and ongoing records of all waste generated and subjected to further utilization, recovery or recycling. In addition, a collective report is prepared annually via the platform, taking into account the amount of waste generated in each unit, broken down into individual categories of waste.

Waste streams can vary depending on the specific research activities, but generally include the following categories:

1. Chemical waste: Includes spent or expired chemicals/reagents, solvents (halogenated/non-

halogenated), solid waste containing hazardous substances or mixtures, packaging containing residues or contaminated with hazardous substances, used oils from equipment.

2. Biological (medical) waste: Biological materials such as tissues, cell cultures, biological fluids used in pharmacological or toxicological studies, human tissue samples, research animals; In part, this group also includes genetically modified organisms or biological agents from group 1 and/or 2 that require specific disposal procedures to avoid environmental pollution;
3. Devices (IT equipment, laboratory instruments, laboratory equipment);
4. Waste classified as non-hazardous such as cardboard, plastic, glass, old discarded furniture/metals.

Waste that is not suitable for recovery or recycling is disposed of by specialized companies in an environmentally safe manner. Hazardous waste generated as a result of our services does not end up in landfills. Waste segregation is carried out at source, i.e. at the place of its generation in individual organizational units, and temporary storage takes place in designated, marked and adapted warehouses. The Group systematically assesses the impact of waste on the environment and looks for new opportunities for recovery, recycling and disposal in cooperation with the main waste recipients.

[E2-5]

The table below presents the total amount of waste generated from own operations, broken down into hazardous and non-hazardous waste in all organizational units.

TABLE 18.
Waste [Mg]

	Mg
Total waste generated from own operations in 2024 expressed	269,59
Hazardous waste	190,41
Non-hazardous waste	79,18

The waste generated is handed over for disposal to authorized entities that have the appropriate apparatus, devices and means to carry out the disposal process in a safe and effective manner. Where possible, we also recycle or recover waste. Among other things, hazardous waste containing dichloromethane residues, as well as some waste containing residues of organic compounds, including organic solvents, are recycled. Some of the waste from the processes carried out in the laboratories is also recycled, mainly hazardous waste containing plastic laboratory equipment, packaging of hazardous substances, but also disposable gloves. As a result of the recovery of these types of waste, an ingredient for the production of alternative fuel RDF is produced, which is a substitute for fossil fuels in cement plants. Other groups of waste, including waste classified as medical waste, which cannot be recycled,

are disposed of by thermal transformation. In 2025, the main goal in the area of waste management, as part of the implementation of current initiatives, will be to assess the potential for expanding the scope of waste recycled and recovered.

TABLE 19.
Hazardous and non-hazardous waste according to the management method in Selvita Group [Mg]

	Mg
Hazardous waste for which disposal has been avoided	56,74
Non-hazardous waste avoided disposal	17,10
Hazardous waste prepared for reuse	0,00
Non-hazardous waste prepared for re-use	0,00
Hazardous waste avoided disposal as a result of recycling	27,97
Non-hazardous waste avoided disposal as a result of recycling	0,00
Hazardous waste avoided by other recovery operations	0,03
Non-hazardous waste avoided disposal as a result of other recovery operations	17,10
Hazardous waste sent for disposal	133,66
Hazardous waste sent for disposal by incineration	133,66
Non-hazardous waste sent for disposal	62,07
Non-hazardous waste sent for disposal by incineration	62,07
Total non-recycled waste	224,90
Total non-recycled waste	83%
Hazardous waste sent for disposal by landfilling	0,00
Hazardous waste sent for disposal by other disposal processes	0,00
Total amount of radioactive waste	0,00

2.6. EU taxonomy



In the report for 2024, we present information on the compliance of Selvita Group's revenues and costs with the criteria of 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 investments (EU Taxonomy).

Scope of EU Taxonomy disclosures

Regulation (EU) 2020/852 of the European Parliament and of the Council transposes the European Union's climate and environmental objectives into Technical Screening Criteria for assessing whether an activity can be considered sustainable in relation to six environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and its control, protection and restoration of biodiversity and ecosystems.

The Taxonomy is a classification system that allows to examine and disclose the extent to which Selvita Group's operations are environmentally sustainable. Environmentally sustainable activity is one that at the same time:

- makes a significant contribution to one or more environmental objectives;
- does not cause significant harm to any of the environmental objectives,
- is conducted in accordance with the Minimum Guarantees,
- technical qualification criteria.

Identification of the activity

The Group's activities were reviewed, including the parent company and its subsidiaries, in order to examine which of the activities qualify for the taxonomy. To identify individual types of activities, their descriptions included in the annexes to Commission Delegated Regulation (EU) 2021/2139 and 2023/2486 were used. In the absence of sufficient clarity of the description, the statistical classification of economic activities NACE was used.

The analysis of compliance with the taxonomy in Selvita Group was made on the basis of:

1. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to Climate Change Mitigation (CCM) or Climate Change Adaptation (CCA), and determining whether this economic activity does not cause significant harm to any of the other environmental objectives (Do No Significant Harm, DNSH), with updates:
 - Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 which introduced requirements for activities related to the generation of energy using gaseous fuels and nuclear energy,
 - Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023 which introduced new activities and amendments to certain technical screening criteria

2. Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing Technical Screening Criteria for determining the conditions under which an economic activity qualifies as making a substantial contribution to the sustainable use and protection of water and marine resources (WC), to the transition to a circular economy (CE), in the prevention and control of pollution or in the protection and restoration of biodiversity and ecosystems (BIO), as well as in determining whether those economic activities do significant harm to any of the other environmental objectives, and amending Commission Delegated Regulation (EU) 2021/2178 as regards the public disclosure of specific information in relation to those economic activities.

As a result of the analysis, the areas of activity eligible for the Taxonomy were identified:

- 4.1 Production of electricity using photovoltaic technology and 7.5 Installation, maintenance and repair of instruments and equipment for measuring, regulating and controlling the energy performance of the building, for which no costs or revenues were incurred in 2024.
- 7.6 Installation, maintenance and repair of renewable energy technology systems and 6.13 Personal mobility infrastructure, bicycle logistics, for which costs have not exceeded the materiality threshold.
- 6.5 Transport by motorcycles, passenger cars and light commercial vehicles and 8.1. Data processing; management of websites (hosting) and similar activities for which turnover and expenditure are shown.

The analysis was made on the basis of the Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of the information on environmentally sustainable economic activities to be disclosed by undertakings subject to Article 19a or 29a of Directive 2013/34/EU and specifying the methodology for complying with this disclosure obligation i.e.:

A. Minimum Warranties

Pursuant to Article 18 of Regulation 2020/852, the Minimum Safeguards referred to in Article 3(c) are the procedures

applied by an enterprise conducting business activities 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 fundamental conventions indicated in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and principles and rights set out in the International Bill of Human Rights.

1. The Minimum Safeguards cover human rights due diligence processes, including labour rights, corruption, taxation and fair competition – An internal verification of the existence and operation of elements of the due diligence process resulting from the framework set out in the documents listed in the definition of the Minimum Guarantees has been carried out. Regulation (EU) 2020/852 of the European Parliament and of the Council is primarily influenced by the provisions of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, including the principles and rights set out in the eight fundamental conventions set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Bill of Human Rights. Applying the standards of responsible conduct is an integral part of the Group's culture. In its business practice, Selvita implements the assumptions of the above documents in many internal procedures and processes. The Group's key documents in this respect are: I. Selvita Group's Code of Conduct, II. Code of Conduct for Suppliers, III. Work regulations, IV. Anti-

corruption and anti-bribery policy, III. Policy for preventing discrimination, mobbing and irregularities in the workplace, IV. Whistleblower Protection Policy, V. Data Protection Policy. The Group's due diligence activities are constantly developed and implemented. In 2024, the Group performed a double materiality analysis, identifying impacts, risks and opportunities in its own operations and in the value chain. In the coming periods, the Group anticipates further improvement of due diligence processes aimed at updating and then monitoring the implementation of activities under the Group's Business Continuity Plan (BCP), as well as establishing a strategy for managing the Group's sustainable development. Ultimately, due to the fact that some of the disclosures will only appear for the first time in the sustainability report for 2024, it can be concluded that the Group did not meet all the minimum guarantee requirements in 2024.

- 2. The Company has not been held liable or found to be in violation of labour law or human rights – no final convictions have been issued in relation to the persons listed in the content of the premise during which the verification relates.
- 3. No reports to the OECD database (OECD NCP) in relation to the Group in the period covered by the verification. Verification of the OECD NCP notification database [<http://mneguidelines.oecd.org/database/>]. was carried out.
- 4. No reports to the Business and Human Rights Resource Centre (BHRR) – A review of the Business and Human Rights Resource Centre (BHRR) database was carried out, which showed no reports in relation to the Group in the period covered by the verification. [<https://www.business-humanrights.org/en/companies>].

B. Technical eligibility criteria

Verification of compliance with the Technical Screening Criteria was carried out for the two identified activities eligible for the Taxonomy (6.5 Transport by motorcycles, passenger cars and light commercial vehicles; 8.1. Data processing; management of websites (hosting and similar activities) and consists of the analysis of the criteria for significant contribution, in accordance with the relevant provisions of Commission Delegated Regulation (EU) 2021/2139 and 2023/2486. The analysis shows that the Group does not disclose activities eligible for the Taxonomy, for which it has been found that the criteria in ques-

tion are met. As a result, no DNSH (do no significant harm) analysis was undertaken.

Activity categories

The Taxonomy compliance test allowed to divide the activities of Selvita Group into the following categories, for which the percentage of turnover, capital expenditures (CapEx) and operating expenditures (OpEx) was then determined:



Environmentally sustainable operations, for which the Group did not identify turnover, capital expenditures or operating expenditures in 2024,



Environmentally unsustainable activities (eligible, but not in line with the taxonomy) from which in 2024 originated: 0.35% of turnover, 0.34% of capital expenditures and 17.38% of operating expenses of Selvita Group,



Activities not eligible for taxonomy, which in 2024 accounted for: 99.65% of turnover, 99.66% of capital expenditures and 82.62% of Selvita Group's operating expenses.

The following accounting policies are used to calculate the percentage of turnover, CapEx and operating expenditure (OpEx) eligible and compliant with the Taxonomy:

- 1. Turnover – the denominator was the consolidated operating income of Selvita Group in 2024, excluding other operating income. Revenues from taxonomy-eligible activities have been assigned to the numerator,
- 2. Capital expenditures (CapEx) – the basis was capital expenditures settled in individual companies from the Selvita Capital Group. The total amount of capital expenditures is presented in notes 10.1 and 12.1 to the Consolidated Financial Statements for 2024. The numerator is allocated the part of capital expenditure that relates to Taxonomy-eligible activities,
- 3. Operating expenses (OpEx) – the basis was the non-capitalized costs related to the ongoing maintenance of Selvita Group's property, plant and equipment (plant, equipment), necessary to ensure the continuous and effective operation of these assets. The numerator is allocated the proportion of operating expenditure included in the denominator that relates to assets or processes related to taxonomy-aligned economic activities, including other human resources adjustment needs, and direct non-capitalised 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.

The Group avoided double counting when allocating turnover and capital expenditures by making appropriate consolidation exclusions, in accordance with the applicable accounting regulations. In the case of operational expenditure, which in the Commission Delegated Regulation (EU) 2021/2178 is defined in a way that does not refer to international financial reporting standards, all accounts in the Group's accounting system were reviewed and then the identified items meeting the definition of OpEx were assigned each time to a given type of activity eligible for taxonomy or to a set of other operational expenditure (not eligible for systematics).

The data is presented in tables as follows.

TABLE 20.

Turnover				Financial year 2024				Criteria for significant contribution				DNSH criteria "Do No Significant Harm"									
Business activity		Code or codes	Rotation (absolute value)	Part of the market, year 2024	Climate change mitigation	Adapting to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Adapting to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum Warranties	Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) activities Turnover, year 2023	Category (support activities)	Category (transitional activities)	
			PLN '000	%	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)																					
N/A		N/A	0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%			
Turnover from environmentally sustainable activities (Taxonomy A.1)			0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%			
Including a supportive			0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E		
Including for the transition			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											
Data processing; website management (hosting) and similar activities		CCM 8.1	1,210	0,35%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,40%			
Turnover from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)			1,210	0,35%	0.35%	0%	0%	0%	0%	0%								0,40%			
A. Turnover from Taxonomy-eligible activities (A.1+A.2)			1,210	0,35%	0.35%	0%	0%	0%	0%	0%								0,40%			
B. Taxonomy-non-eligible activities																					
Turnover from non-Taxonomy-eligible activities			340,984	99,65%																	
Total (A+B)			342,194	100%																	

TABLE 21.
Capital expenditure (CapEx)

Capital expenditure (CapEx)				Criteria for significant contribution						DNSH criteria "Do No Significant Harm"									
Business activity	Code or codes	Capital expenditure in absolute terms	Rotation part	Climate change mitigation	Adapting to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Adapting to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum Warranties	Share of Taxonomy- aligned (A.1.) or Taxonomy-eligible (A.2.) activities Capital expenditure, 2023	Category (support activities)	Category (transitional activities)
		PLN '000	%	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	%	E
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (in line with the Taxonomy)																			
N/A	N/A	0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%		
Capital expenditure on environmentally sustainable activities (in line with Taxonomy A.1)		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Including a supportive		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Including for the transition		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										
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM 6.13	190	0,34%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Construction of new buildings	CCM 7.1	–	–	–	–	–	–	–	–								18,69%		
Capital expenditure from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)		190	0,34%	0%	0%	0%	0%	0%	0%								18,69%		
A. Capital expenditure for Taxonomy-eligible activities (A.1+A.2)		190	0,34%	0,32%	0%	0%	0%	0%	0%								18,69%		
B. Taxonomy-non-eligible activities																			
CapEx related to Taxonomy-ineligible activities		56,397	99,66%																
Total (A+B)		56,587	100%																

TABLE 22.

Operating expenditure (OpEx)				Criteria for significant contribution						DNSH criteria "Do No Significant Harm"										
Financial year 2024																				
Business activity	Code or codes	Operating expenditure in absolute terms	Rotation part	Climate change mitigation	Adapting to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Adapting to climate change	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum Warranties	Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) activities Capital expenditure, 2023	Category (support activities)	Category (transitional activities)	
		PLN '000	%	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 (in line with the Taxonomy)																				
N/A		N/A	0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%		
Operational expenditure from environmentally sustainable (Taxonomy-aligned) activities (A.1)			0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Including a supportive			0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Including for the transition			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											
Construction of new buildings		CCM 7.1	2,295	17,38%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								11,30%		
OpEx from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)			2,295	17,38%	0,12%	0%	0%	0%	0%	0%								11,30%		
A. Taxonomy-eligible OpEx (A.1+A.2)			2,295	17,38%	0,12%	0%	0%	0%	0%	0%								11,30%		
B. Taxonomy-non-eligible activities																				
Operational expenditure from non-Taxonomy-eligible activities			10,912	82,62%																
Total (A+B)			13,207	100%																

Within the Selvita Capital Group, revenues are generated primarily from preclinical research services commissioned by clients. The Group's consolidated sales revenues in 2024 amounted to PLN 342.2 million, of which PLN 1.2 million is eligible for the Taxonomy. In the course of trading related to activities 8.1 Data processing; website management (hosting) and similar activities, which accounts for 0.35% of turnover. These activities do not meet the criteria for a significant contribution to climate change mitigation, so the turnover associated with these activities was considered eligible but not in line with the Taxonomy.

In 2024, Selvita Group made capital expenditures of PLN 56.6 million, of which PLN 0.2 million is eligible for the Taxonomy. For activity 6.5 Transport by motorcycles, cars and light commercial vehicles, it was found that the criteria of significant contribution and non-significant harm were not met and therefore the capital expenditure related to this activity was considered eligible but not in line with the Taxonomy.

In 2024, Selvita Group incurred operating expenses of PLN 13.2 million, which were 82.62% ineligible for taxonomy. OpEx related to Taxonomy-eligible activities relates to 7.1 Construction of new buildings, which accounts for 17.38% of OpEx and does not make a significant contribution to climate change mitigation.

3

Information on social issues

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3.1. Selvita Group Employees



[S1.SBM-2] [S1.SBM-3]

Material impacts, risks and opportunities and their inter-relationship with the strategy and business model, as well as the interests and opinions of interested parties, are detailed in the table of material impacts identified in the materiality study, in section 1.7.3.

At Selvita, we distinguish different groups of employees depending on the nature of their jobs and their duties.

We distinguish employees of scientific departments – scientists, specialists, laboratory support employees, as well as leaders and managers in this area. This is a group that directly carries out research work on behalf of the company's clients. Another group are support and sales employees, who do not perform direct research work for customers and whose work is of an office and administrative nature. The nature of the work of individual groups of employees translates into conditions and risks in the area of health and safety and work ergonomics. The way work is organized and protected against harmful factors has been adapted to the nature of the work of the separated groups.

[S1-1]

Regardless of the affiliation to the group of employees – due to the nature of the work, but also the place of work – geographical location, Selvita complies with the applicable labor laws, rules and regulations (the Labor Code for individual countries in which the group operates and other locally applicable laws) and undertakes to respect human rights resulting from: the International Labor Organization (ILO) Declaration on Fundamental Principles and and the Universal Declaration of Human Rights.

The prohibition of forced labour, human trafficking, slavery and the exploitation of employees (collectively referred to as "forced labour") is therefore strictly complied with within the Group. The Company does not engage in the direct or indirect acquisition of goods, goods, articles or components produced wholly or partially as a result of forced labor.

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

- **Code of Conduct** – a document available on the website applicable to Selvita Group employees regardless of the form of employment or position held, containing guidelines on conducting business in accordance with laws, relevant regulations and national and international standards of business ethics. The Code is divided into three sections:
 - **I. Activities.**
Rules governing Selvita's relations with contractors, suppliers and competitors, as well as rules related to Selvita's position and presence on the market. This section also includes a declaration of compliance with the law, relevant regulations and ordinances.
 - **II. Employees.**
Selvita is committed to treating its employees with respect and in accordance with the highest ethical standards. The section is dedicated to Selvita's responsibilities towards its employees. It includes provisions on diversity and inclusion, non-discrimination or harassment, a healthy and safe working environment, and employee privacy.

— III. Financial integrity and protection of Selvita's assets.

This section describes Selvita's commitment to take all necessary measures to protect its assets and proprietary information and to prevent unauthorized disclosure of confidential information, both internal and provided to Selvita by business partners.

- **Work Regulations** – establishing the organization and order of work and defining the rights and obligations of the employer and employees, regardless of the type of work performed or the position held.
- **Policy for preventing discrimination, mobbing and irregularities in the workplace** – described in the section below
- and **Whistleblower Protection Policy** – available on the Group's website and further described in Section 4.1.1. report.

[S1-2]

In addition to the applicable legal regulations, Selvita Group shapes the work environment based on the adopted values. These values were developed in cooperation with employees – during the so-called "Brexit" process. focus groups involving representatives from all departments of the company.

These values, which are the foundation of the corporate culture in the Selvita group, are: cooperation, excellence, passion, commitment and integrity.

Values are communicated to employees from the first days of work – as part of the implementation program and promoted through various types of development activities

(e.g. manager training) or initiatives rewarding work performance (the "Selvita Super Powers" recognition program based on values).

By shaping the work environment in line with the above-mentioned values, Selvita takes care of regular communication with employees through the use of various channels.

Intranet pages are updated on an ongoing basis, to which all employees have access, and a newsletter is regularly sent to summarize the most important events and initiatives in the company. Meetings of the Company's Management Board with all employees are organized periodically (the so-called TownHalls, on a quarterly basis). During these meetings, the company's Management Board informs employees about business results and shares information on key aspects of the company's operations, including business goals. These meetings are also an opportunity to answer questions from employees, collected anonymously through the MS Forms questionnaire.

Various types of questionnaires and surveys are also used if the company wants to know the opinion of employees on a specific topic (e.g. preferences and suggestions for training and development initiatives). Every year, employees have the opportunity to provide feedback (also in the form of an anonymous survey) on the evaluation of cooperation with their superiors. Managers then receive reports summarizing the feedback received.

At least once every two years, a broad, in-depth satisfaction survey is conducted, the results of which are shared by the company with employees. Based on the results of the surveys, action plans are also developed that take into account the suggestions of employees. In the Croatian

company, dialogue is also conducted as part of cooperation with trade union representatives. In turn, in Polish companies, in order to strengthen direct dialogue, Selvita supported employees in creating a group of employee representatives. A group of people elected in general elections in 2024, which includes representatives of all companies, creates a forum to submit employee ideas and consult the employer's initiatives. The HR Operations and Organizational Culture Department, headed by the Director of Human Resources Operations and Organizational Culture, is responsible for the coordination of the above-described activities in the area of dialogue with employees.

[S1-3]

Selvita also attaches great importance to creating a work environment free from any form of discrimination and harassment on the grounds of gender, race, color, religion, sexual orientation, national origin, citizenship, marital status, family status, age and other categories protected by law. To this end, the prevention of discrimination, mobbing and irregularities in the workplace policy has been developed. The policy ensures that employees are protected from possible retaliation.

The Company makes every effort to ensure that the provisions of this policy are reflected in real working conditions, through, m.in example, mandatory training (all employees have been trained and each new employee also undergoes such training). The training comprehensively discusses the assumptions of the policy, as well as teaches how to recognize the manifestations of mistreatment and indicates ways of reacting. In addition to training, the company organizes additional activities (e.g. webinars)

aimed at increasing awareness in this area. Employees have access to a secure, anonymous way to report irregularities through the dedicated Whiblo platform or, if they prefer, through direct contact with employees of the HR Operations and Organizational Culture department. Reports are analysed by a committee consisting of a representative of the Human Resources Operations and Organizational Culture Department, the Legal Department and a person indicated by the person reporting the irregularity.

The Group conducts activities aimed at building employee awareness and shaping a work environment conducive to diversity, also through promotion and education, e.g. as part of the global diversity month. Last year, we focused on generational diversity, and the year before that, on cultural diversity related to the country of origin – promoting educational materials, organizing webinars and moderated discussions.

Worker risks and opportunities

[S1-4] [S1-5]

Employee engagement translates significantly into Selvita's business activity – the quality and scope of services provided. Therefore, the identification of risks and opportunities related to employees is particularly important.

The risks we have identified are mainly in the following two areas:

- Availability of employees with the required qualifications in individual markets in the number adapted to the pace of the Group's development. This risk is related to the company's demand for very

specific competencies and qualifications, often with a limited supply among candidates.

- Recruitment and retention of employees, as well as maintaining employee engagement in connection with the recent wage pressure, in particular on the Croatian market and the impact of salary expectations on the increased costs of doing business.

The company takes a systemic approach to reducing the impact of the following risks, properly shaping the company's culture and creating a friendly workplace, as well as building recognition and employer brand.

As far as the employer is financially able, salary increases are carried out on an annual basis, linked to the performance appraisal system.

In addition to remuneration, Selvita offers its employees a package of benefits that support their well-being (medical care, sports cards, meal subsidies). Professional development provides access to a diverse range of training courses and the opportunity to use high-class, modern equipment, techniques and tools at work.

The possibility of acquiring candidates is ensured by a number of activities in the area of the so-called employer branding, such as participation in job fairs and events at universities, close cooperation with universities, as part of which we jointly shape educational programs and offer opportunities for paid internships in the company, to active involvement in building the competences of future candidates (mentoring for students, study visits or the Chemistry Academy program offering a series of workshops with scientists Selvita).

The opportunities we have identified in the area of employment are related to access to specialized and state-of-the-art laboratories enabling employees to participate in innovative research in the field of drug discovery, often unique on a Polish or Croatian scale. In addition, the diversity of the work environment creates a place open to hiring people from different countries and cultures, which attracts candidates, also from regions with a less attractive labor market.

A summary of risks and opportunities to take advantage of significant opportunities can be found in the table of significant risks and opportunities in chapter 1.7.4.

3.1.1. Employment structure

[S1-6]

The presented data reflect the employment status at the end of the period, i.e. as at 31.12.2024 and are presented in full-time equivalents. Selvita Group employs employees in several countries. Countries with 50 or more employees are Poland and Croatia.

[S1-7]

The presented data reflect the state of employment and cooperation at the end of the period, i.e. as at 31.12.2024 and are presented per person.

Number of persons who are not employees of their own employee resources:

- Self-employed: 24 persons (3 women and 21 men) on the basis of a B2B contract. These resources are mainly people from the IT and legal industries.
- Persons provided by entrepreneurs dealing mainly with employee activity: 2 persons employed through an employment agency (persons performing work from outside the territory of Polish).
- and 4 people on a contract of mandate.

TABLE 23.
Number of employees by gender

2024		
Total number of employees (employment contract)	939	100%
By gender		
men	303	32%
women	636	68%

TABLE 24.
Number of persons who are not employees of their own employee resources

Type of employment	women	men	amount
B2B contract	3	21	24
contract of mandate	1	3	4
agency	1	1	2
amount	5	25	30

CHART 7.
Number of employees by gender (%)

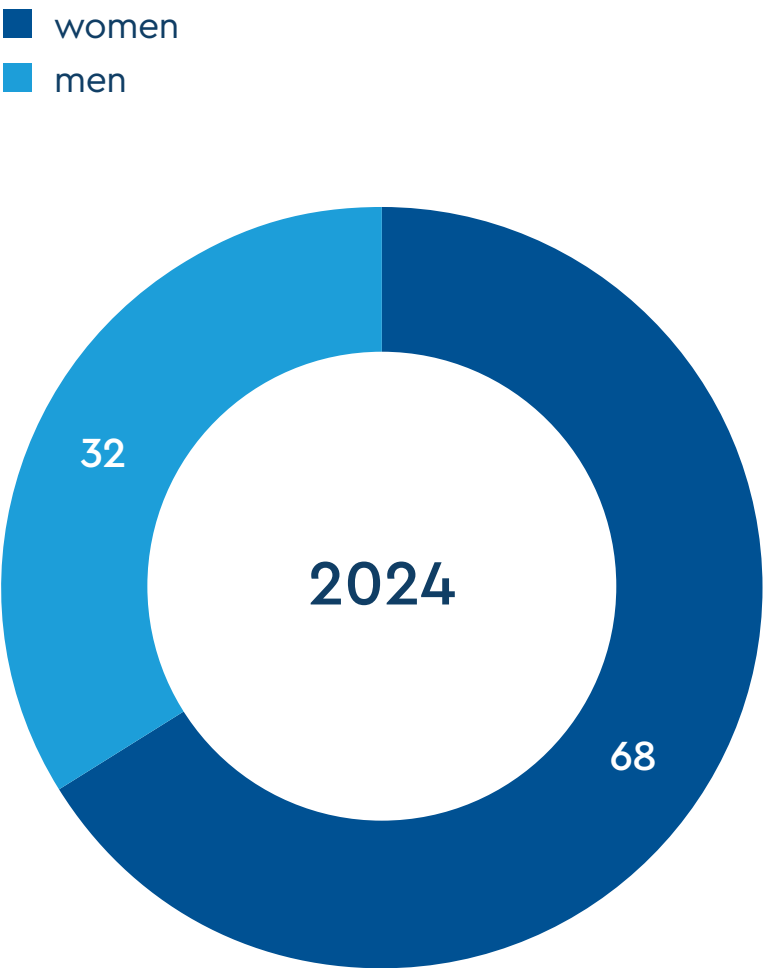


TABLE 25.
Number of workers in countries with 50 or more employees

Country where the group employs >= 50 employees	Women	Men
Poland	472	263
Croatia	161	52

TABLE 26.
Total number of employees who left the entity during the reporting period and employee turnover ratio

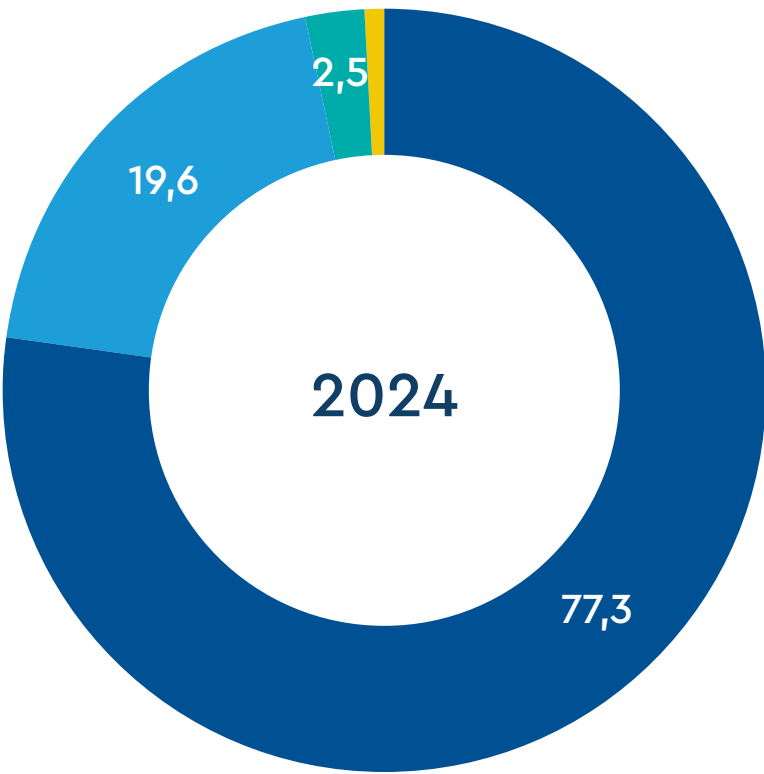
Total churn rate	13,6%
Voluntary departure rate	9,53%
Number of departures	130

TABLE 27.
Information about employees by contract type and gender

Type of employment	women	men	amount
employment contract, including:	636	303	939
for an indefinite period of time	513	236	749
for a definite period of time	123	67	190

CHART 8.
Human capital
– Breakdown
by employment
basis (%)

- permanent employment contract
- temporary employment contract
- B2B contract
- others



[S1-8]

In the Selvita group, 23% of all employees are covered by a collective agreement. They are employees of the Croatian company Selvita d.o.o. - all employees (100%) are subject to the aforementioned agreement. In addition, people employed in individual European countries – Germany, Italy and Spain (7 people in total) are also subject to collective agreements. There are no collective agreements in the remaining companies. All employees of Selvita d.o.o. are represented by trade unions.

In turn, all employees (100%) of Selvita S.A., Selvita Services sp. z o.o. and PozLab sp. z o.o. are represented by Employee Representatives for General Affairs, elected in universal suffrage by employees.

Freedom of association of employees is an integral part of the Group's business model. Employee representation can submit ideas and suggestions for work improvements, and transparent cooperation based on trust is the foundation of engagement. The Group enables employees to influence change through direct contact, which increases their engagement and supports the development of the organization. Good internal communication and cooperation with employee representatives foster trust, minimize conflicts and solve problems faster. Regular meetings and communication of strategic decisions ensure transparency, building stronger bonds.

[S1-9]

Selvita Group defines the highest level of management as members of the Management Board of Selvita S.A.

6

Number of employees (number of people) at the highest management level: 6

0,6

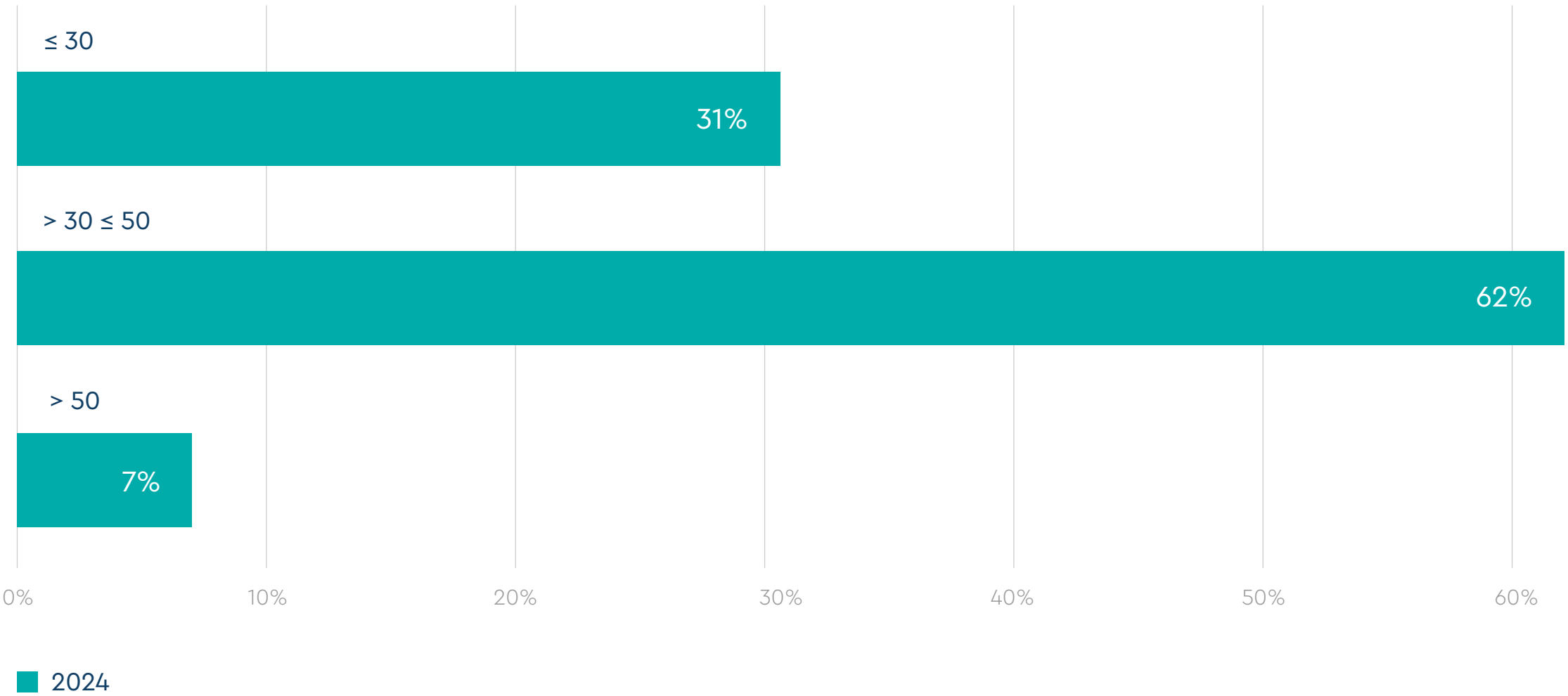
Percentage of employees at the highest management level: 0.6%

In the reporting period, 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 between 30-50 years (80%), 1 member of the Management Board was eligible for the age group over 50 years (20%).

TABLE 28.
Number of employees by age

2024		
Total number of employees (employment contract)	939	100%
Breakdown by age		
<30	288	31%
>30≤50	582	62%
>50	69	7%

CHART 9.
Number of employees – Breakdown by age (%)



3.1.2. Working conditions

[S1-10]

All employees (100%) employed by companies in Selvita Group receive adequate remuneration, i.e. not lower than the remuneration required by local regulations in individual countries in which the Group operates.

[S1-11]

All employees are covered by public income loss benefit schemes:

- due to illness (contractors employed on the basis of civil law contracts have the status of pupils or students and are not currently covered by benefits)
- due to unemployment, starting from the moment when one's own employee works for the company (contractors employed on the basis of civil law contracts have the status of pupils or students and are not currently covered by benefits)
- as a result of an accident at work and acquired incapacity for work (contractors employed on the basis of civil law contracts have the status of a pupil or student and are not currently covered by benefits)
- in connection with parental leave (contractors employed under civil law contracts are covered by public income benefit schemes)
- in connection with retirement (contractors employed under civil law contracts are covered by public pension benefit schemes in the event of loss of income due to retirement).

The Group has no knowledge of whether self-employed persons are covered by such benefits. Contractors employed under civil law contracts have the status of pupils or students and are currently not covered by benefits. Contractors employed under civil law contracts are covered by public pension schemes for loss of income due to retirement.

3.1.3. Employee development and education

TABLE 28.
Measures of training and skills development

Training and skills development metrics			
Qualitative measures of training and skills development – selected measures of evaluation of training carried out by external entities			
	Scale 1-5	Women	Men
During the training, I learned new things	4,8	The evaluation questionnaires were anonymous – gender data was not collected	
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		
Selected quantitative measures of training and skills development			
	Number of training hours	Number of training hours – women	Number of training hours – men
Selvita Onboarding Program	702	473	229
Soft skills training	4452	2979,5	1472,5
Specialist training	14606	9741	4865
Language training	2391	1418	973

[S1-13]

Development, training, exchange of knowledge and experience are an important area of activities undertaken at Selvita. Employees are offered the following forms of development:

- New Employee Onboarding Program
- Soft skills training
- Specialist 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 company's mission, strategy, code of conduct and ethics
 - IT Intro – meeting with a representative of the IT team, familiarization with the basic systems in the company
 - Cyber Security Intro – Overview of Digital Security Principles in the Company
 - HR Intro – introduction to general HR processes and initiatives, presentation of the benefit offer
 - Drug Discovery Process at Selvita – getting to know the company's business area regarding the services and processes offered
 - Anti-harassment e-learning – training on recognizing prohibited behaviors such as mobbing, discrimination or harassment and how to prevent them.

- Departmental onboarding – straining related to the duties (as well as necessary procedures) at a given position, conducted by the manager or a person designated by him.
- Buddy program – each new employee is assigned a Buddy, who provides support, answers any questions and helps them acclimatize to the company 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 and/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.

Soft skills training includes the following programs:

- SELVITA SMART Professional Development Program – training available to employees regardless of their position in the structure in the following areas:
 - Time management
 - Presentations and public speaking
 - Cooperation in change
 - Assertive communication in the team
 - Assertive communication in a team – continuation
 - Coping with stress
 - Self-motivation and commitment
 - Emotional intelligence and communication

- Feedback in your daily work
- Expectation management and personal responsibility
- 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
- Initiatives for the exchange of knowledge and experience between employees (e.g. Managers' Forum).

All soft skills training at Selvita is planned and implemented based on previously diagnosed needs and expectations of employees. The needs research is both quantitative and qualitative and is conducted by the method of surveys and in-depth interviews.

Specialist training is training 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 carried out in the Department of Chemistry "Molecule of the Week" or "MedChem Essentials").

The IDD (Integrated Drug Discovery) training program is an interdisciplinary training program for researchers who are currently participating in or preparing to participate in or lead Integrated Drug Discovery projects (complex projects involving more than one department). The main goal is to gain knowledge about the entire drug discovery process and key scientific knowledge from departments outside your area of expertise.

Global thematic initiatives are activities aimed at building awareness and exchanging knowledge and experience in socially important areas. In 2024, the following initiatives were implemented:

- Diversity Month – a series of webinars and discussions between employees representing different generations.
- Mental Health Month – a series of webinars whose topics have been chosen by employees.
- International Women's Day – a webinar on how to achieve your goals.

At Selvita d.o.o. in Zagreb, there are also initiatives on the subject of parenthood. They are in the form of lectures for employees who are parents of children aged 7–12.

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 (m.in. financial support for the costs of university administrative fees, costs related to the use of the company's infrastructure or analytical analyses carried out within the company).

In 2024, the learning and development management process was improved by implementing an LMS (Learn-

TABLE 29.
Average number of training hours [by gender] and average number of training hours per person for employees

	Total Training Hours	Total training hours/woman	Total training hours/men
Average number of training hours	25440	16910.5	8529.5
Average number of training hours per person for employees	23	24	21

TABLE 30.
Regular performance and career development assessments

	Women (%)	Men (%)	Other	Not disclosed	Total
Scheduled	82.3%	79.8%	0	0	81.4%
Completed	57.3%	46.5%	0	0	53.3%

ing Management System) internally called Selvita Learning Hub. The new system, which is available to all employees, will make it easier to record and manage training (for both employees and their managers), share educational materials between departments and promote a culture of learning. Training provided by external suppliers and new training in the area of soft skills conducted internally are evaluated. It usually takes the form of an anonymous survey. Both quantitative and qualitative data. In addition,

selected training programs are evaluated through in-depth interviews with training participants.

In Selvita Group, the process of performance and work evaluation takes place on an annual basis. All employees who meet the criteria at the beginning of the cycle are included in the performance and career interviews in the first half of the year. These criteria are related to the length of service (at least 6 months of employment) and the status of an active employee (i.e. not on maternity leave/long-term sick leave or is not in the notice period).

3.1.4.

Health and safety at work

[S1-14]

Material impacts, risks and opportunities and their interrelationship with the strategy and business model, as well as the interests and opinions of stakeholders, are detailed in the table of material impacts identified in the materiality study.

At Selvita, we distinguish different groups of employees depending on the nature of their jobs and their duties. For these groups, the main risks related to the implementation of their tasks have been identified. We distinguish employees of scientific departments – scientists, specialists, laboratory support employees, as well as leaders and managers in this area. This is a group that directly carries out research work on behalf of the company's clients. Another group are support and sales employees, who do not perform direct research work for clients whose work is of an office and administrative nature. The nature of work of individual groups of employees translates into conditions and risks in the area of health and safety and work ergonomics. The way work is organized and protected against harmful factors has been adapted to the nature of the work of the selected groups.

Regardless of the membership in the group of employees – due to the nature of work and geographical location – Selvita complies with applicable labor laws, rules and

regulations (Labor Code for individual countries in which the group operates and other locally applicable laws), and is committed to respecting human rights resulting from the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and Universal Declaration of Human Rights.

In organizational units located in Poland and Croatia, health and safety management is regulated through an internal system that is based on carefully developed policies and procedures. This system covers 100% of employees constituting our own resources and also regulates the work of employees of external companies providing services in our organizational units to a certain extent. The OHS Management System has been designed to effectively identify, minimise and eliminate risks associated with work at individual positions. This system includes, m.in: OHS Policy, defining the main principles and obligations of the company in the field of occupational health and safety, operational procedures adapted to the specifics of the business, including work in laboratories, handling of chemical and biological substances, work in sterile conditions and operation of specialized equipment, occupational and process risk assessment system, including regular analyses of hazards related to the tasks performed by our employees, mechanisms for reporting hazards, incidents and accidents, allowing for quick response and implementation of corrective and preventive actions, health and safety training programs, including both initial, periodic and specialist training tailored to the nature of the work performed at individual workplaces, emergency procedures, regulating the procedure in situations such as potential leakage of hazardous substances, failures of ventilation systems or

hazards biological, regular internal audits aimed at monitoring the effectiveness of implemented procedures and compliance with applicable regulations and rules, cooperation with subcontractors and suppliers in the field of occupational health and safety, including the determination of occupational safety requirements for external companies operating in our organizational units.

In addition, in 2024, an occupational health and safety committee was established, comprising employee representatives, employer representatives and safety specialists, who meet regularly to discuss current issues related to occupational health and safety, such as the analysis of accidents and incidents, the development and implementation of new procedures and changes in workplaces. The meetings are also attended by invited industry specialists, such as occupational medicine doctors and toxicologists.

Accidents

In total, 15 accidents at work were recorded in Selvita Group in 2024, all of which were classified as individual and minor. The total number of days lost due to accidents at work is 102 days. In addition, 3 accidents related to the way to work were recorded, as a result of which employees were unable to work for 95 days. In addition, an analysis of causes and circumstances was carried out for 20 near-miss incidents, for which corrective actions were developed and implemented. In 2024, no serious or fatal accidents were recorded among employees belonging to our own resources, nor were any accidents recorded by employees of external companies that carry out work on the premises of our organizational units.

Index = (number of accidents / number of hours worked) * 1,000,000. Index = (15/13870609:51:21) * 1.000.000 = 1.08142324.

There have been no reported cases of reportable work-related ill health, subject to legal restrictions on data collection.

TABLE 31.
Accidents at work

	2024
Total number of accidents at work	15
Total Days Lost to Work-Related Injuries	102
Work-related injury rate	1,08

Index = (number of accidents / number of hours worked) * 1,000,000
Index = (15 / 13870609 hours) * 1.000.000 = 1.08142324

Training

Each newly hired employee undergoes initial training in occupational health and safety. During initial training, employees are informed about the risks and how to minimize the risk. In addition, all employees qualified for individual job groups undergo periodic training related to occupational health and safety. Due to the increased risk, laboratory workstations undergo periodic training every year in order to update their knowledge, m.in. on how to safely perform work with the use of protective measures.

TABLE 32.
OHS trainings

	Initial OHS training	Periodic OHS training
Total number of employees trained	223	403

3.1.5. Equal treatment and equal opportunities

[S1-15]

All full-time employees of the company are entitled to family leave for labour law and other regulations and social policies in force in a given country.

The percentage of full-time employees in Selvita Group (including those employed by agencies on the basis of an employment contract) is 97% (941/969 people). Therefore, we assume that this percentage of employees was entitled to family leave in 2024.

In 2024, the percentage of eligible employees who took family leave was 7% (66 out of 941 people).

[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 2024, it was 10.3. The Gender Pay Gap was calculated on the basis of the average gross hourly wage of women divided by the average gross hourly wage of men, weighted by the number of employees in each of the companies, expressed as a percentage. GPG in 2024 amounted to 16.8% for all employees of the Group.

Due to the fact that the ordinary, unadjusted pay gap does not reflect the real situation related to equal pay in the company, Selvita also calculates the adjusted gap, calculated in accordance with the assumptions of Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on strengthening the application of the principle of equal pay for equal work or work of equal value for men and women through mechanisms salary transparency and enforcement mechanisms – broken down into grades functioning in the company. The company implements a remuneration policy based on grades on several development paths: academic path (S), managerial path – senior level (M), support function (F). Groups of positions in which representatives of 1 gender are currently employed – only women or only men – have been excluded from the calculations, so it is not possible to calculate the gap. The adjusted pay gap, calculated according to the above calculations, is 4.56% for Selvita group employees. The adjusted pay gap allows for a more adequate reflection of the actual remuneration policy in the company, i.e. care to link remuneration with the scope of responsibility and required competences for a given position, regardless of gender.

TABLE 33.
Percentage of eligible employees who have taken family leave (maternity, family, paternity) by gender

2024	Man	Woman	Amount
Number of people who have taken family leave	21	45	66
Number of employees entitled to family leave	304	637	941
Percentage of eligible employees who have taken family leave	6.91%	7.06%	7.01%

TABLE 34.
Salary ratios
(pay gap and total salary)

	2024
CEO Pay ratio	10,3
Gender Pay Gap	16.8%
Corrected Pay Gap	4.56%

[S1-17]

In 2023, the Group implemented a global corporate policy aimed at counteracting mobbing and other undesirable behaviours. In addition, in Poland and Croatia, local procedures have been implemented to prevent discrimination and other improper activities, which precisely describe the methods and channels used to report cases of mobbing and other undesirable behaviours. One of the additional channels is also the Whiblo platform, which allows anonymous reporting of irregularities.

In 2023, mandatory e-learning training was also introduced for all employees - discussing the problem of mobbing and how to react in such situations. In the same year, nearly 860 employees completed the training. In 2024, another 251 people were trained. Training has become a mandatory onboarding element for all new hires.

In accordance with the Policy, we protect those who make reports in good faith and ensure that they do not suffer negative consequences as a result. In the event of mobbing, we provide assistance to the person who has become its victim, and we also take appropriate disciplinary measures against the perpetrators of mobbing. In order to comply with the obligation to counteract mobbing, we have implemented a number of solutions. In particular, we enable employees to anonymously report any incidents and offer assistance in solving situations related to mobbing.

We examine the needs of employees and the current situation as part of a cyclical engagement survey and pulse checks, we promote building positive relationships between employees. In 2024, the HR Operations and Organizational Culture team conducted a webinar

for employees employed in Poland, the subject of which referred to equal treatment and emotional safety (the most important aspects of the local policy and procedure regarding the prevention of discrimination were also discussed). Similar webinars are planned for the next year in other countries of the company's operation.

TABLE 35.
Number of cases of discrimination

	Number of cases of discrimination
Selvita Group	0

In 2024, information was provided on 4 events of an employee conflict. Investigations were taken in all reports, and corrective actions were taken in three of them.

0

The number of complaints submitted to the OECD National Contact Points for Multinational Enterprises was 0.

The amount of material penalties, penalties and compensation for damage caused by violations of social factors and human rights was 0.

The number of serious human rights problems and incidents related to one's own workforce was 0.

The number of serious human rights issues and incidents related to one's own workforce, which constitute cases of non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises, was 0.

The amount of significant fines, penalties and damages for serious human rights issues and incidents related to own human resources was 0.

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

[S1-OWN INDICATOR]

Specialized and modern laboratory equipment is the foundation for innovative research, invention and patent creation in the field of drug discovery. Thanks to advanced equipment and technology, the Group's employees have the opportunity to implement groundbreaking research and development projects that can have a significant impact on the development of new therapies and services. This opportunity, which stems directly from the Group's business model, is not the result of a specific external influence, but of the organisation's strategic approach to investing in innovation.

As a Contract Research Organization (CRO) company, Selvita provides an excellent environment for the develop-

ment of researchers' careers thanks to its strong focus on innovation, collaboration, and professional development. The company offers access to state-of-the-art laboratories, advanced technologies and a variety of research projects in the pharmaceutical and biotechnology industries. Researchers have the opportunity to work on the discovery and development of new drugs, gaining valuable experience in a dynamic and challenging environment.

Working in Selvita Group allows you to come into contact with technologies that are rarely found in academic laboratories due to their relatively high operating costs. Examples of such technologies used in Polish companies of the Selvita Group are High Throughput Screening (HTS) and High Content Screening (HCS). These advanced platforms are advancing drug discovery, biotechnology, and biomedical research. They enable scientists to rapidly analyse thousands of compounds, providing valuable information on biological mechanisms, disease pathways and potential therapeutic targets.

The High Throughput Screening (HTS) platform is a fully robotic technology for testing the bioactivity of chemical compounds. HTS allows large chemical libraries to be rapidly tested for interactions with biological targets, significantly accelerating the early stages of drug discovery. HCS complements this by providing detailed information at the cellular and molecular level in a short period of time.

The High Content Screening (HCS) platform is a robotic imaging system capable of testing thousands of compounds per day. HCS enables multi-parameter analysis by recording detailed cellular responses such as morphology, biomarker expression and functional activity, allow-

ing for a better understanding of complex biological systems. Both platforms integrate automation and advanced imaging technologies, ensuring high reproducibility of results and minimizing human error in large-scale experiments. The combination of HTS and HCS improves decision-making by identifying the most promising drug candidates early, reducing the risk of costly failures in later stages of development. By leveraging the HTS and HCS platforms, Selvita researchers can accelerate scientific discovery, streamline drug development processes, and improve therapeutic outcomes for patients. These technologies continue to revolutionize biomedical research, paving the way for next-generation therapies and precision medicine solutions.

Another modern technology used at Selvita is mass spectrometry imaging (MSI). It is an advanced molecular imaging technique that enables the spatial visualization of a wide range of chemical compounds, including drugs, metabolites, lipids, proteins, and glycans. It can be used for various types of samples, such as human and animal tissues, three-dimensional in vitro and ex vivo cultures, plant tissues, polymers, biofilms, biota, and food and environmental samples. MSI has become a key spatial biology tool in pharmacological research, contributing to breakthroughs in drug discovery, disease diagnosis and evaluation of therapeutic effectiveness.

In 2024, a state-of-the-art SynaptXS mass spectrometer was installed at Selvita d.o.o. in Zagreb. This advanced device is equipped with a variety of inlet systems, allowing scientists to choose the most appropriate technique depending on the class of target molecules and experimental requirements. The Selvita team has undergone

specialized training conducted by certified service engineers and application specialists to ensure full proficiency in operating the new equipment. Through practical case studies, staff were able to discover the full potential of this instrument and its groundbreaking applications in pharmacological and biomedical research.

This area is not governed by politics, but by business decisions made to provide the best equipment and development opportunities. The goals and activities to date resulted from decisions based on the adopted strategy, focusing on the development of the staff. The implementation of future activities will be related to the development of a new strategy, which is an integral part of the Group's business model. These activities will be carried out on a continuous basis, taking into account current needs and long-term development.

3.2. Employees in the value chain



[S2.SBM-2]

Selvita Group pays attention to respecting employee rights in its own organization, but its intention is to transfer these values to its suppliers and business partners, which it will do in the coming years. The first step in this direction was the creation of a Code of Conduct for Suppliers and a survey with representatives of entities in the Group's value chain, which was carried out as part of the materiality study. Impacts on employees in the value chain were one of the potentially relevant topics studied. As a result of taking into account the impact of Selvita Group on employees in the value chain, it is working to regulate relations with suppliers through the implementation of appropriate procedures and policies. These activities are described in Chapter 4.2. Supplier relationship management.

[S2.SBM-3]

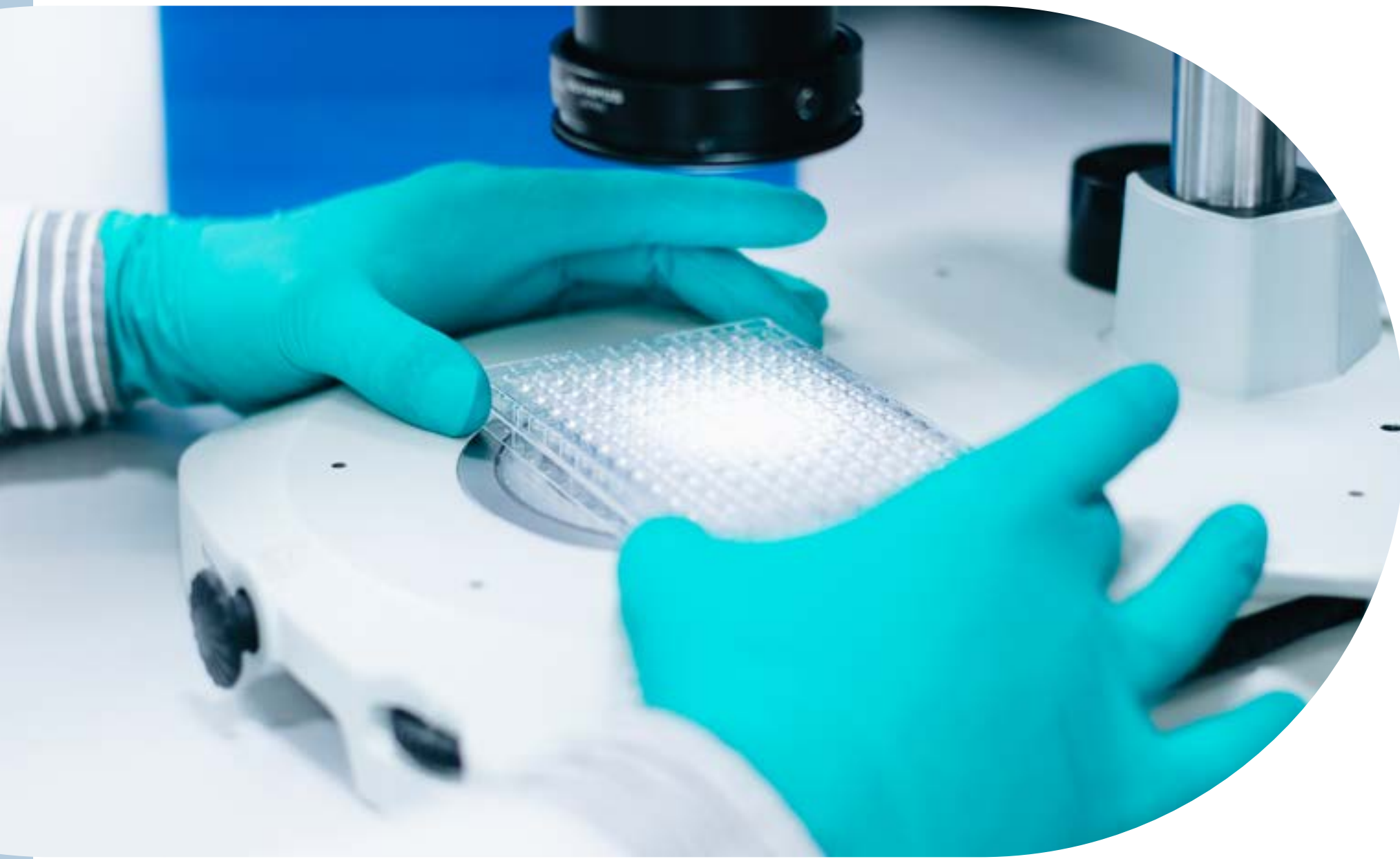
The diversified supplier base of the Group, resulting from the specific nature of the Group's operations, has a negative impact on the effective systemic actions that are possible in cooperation conducted in a permanent cooperation system. The topic was considered by the Group as unimportant due to the lack of previous management.

3.3. Impacted communities

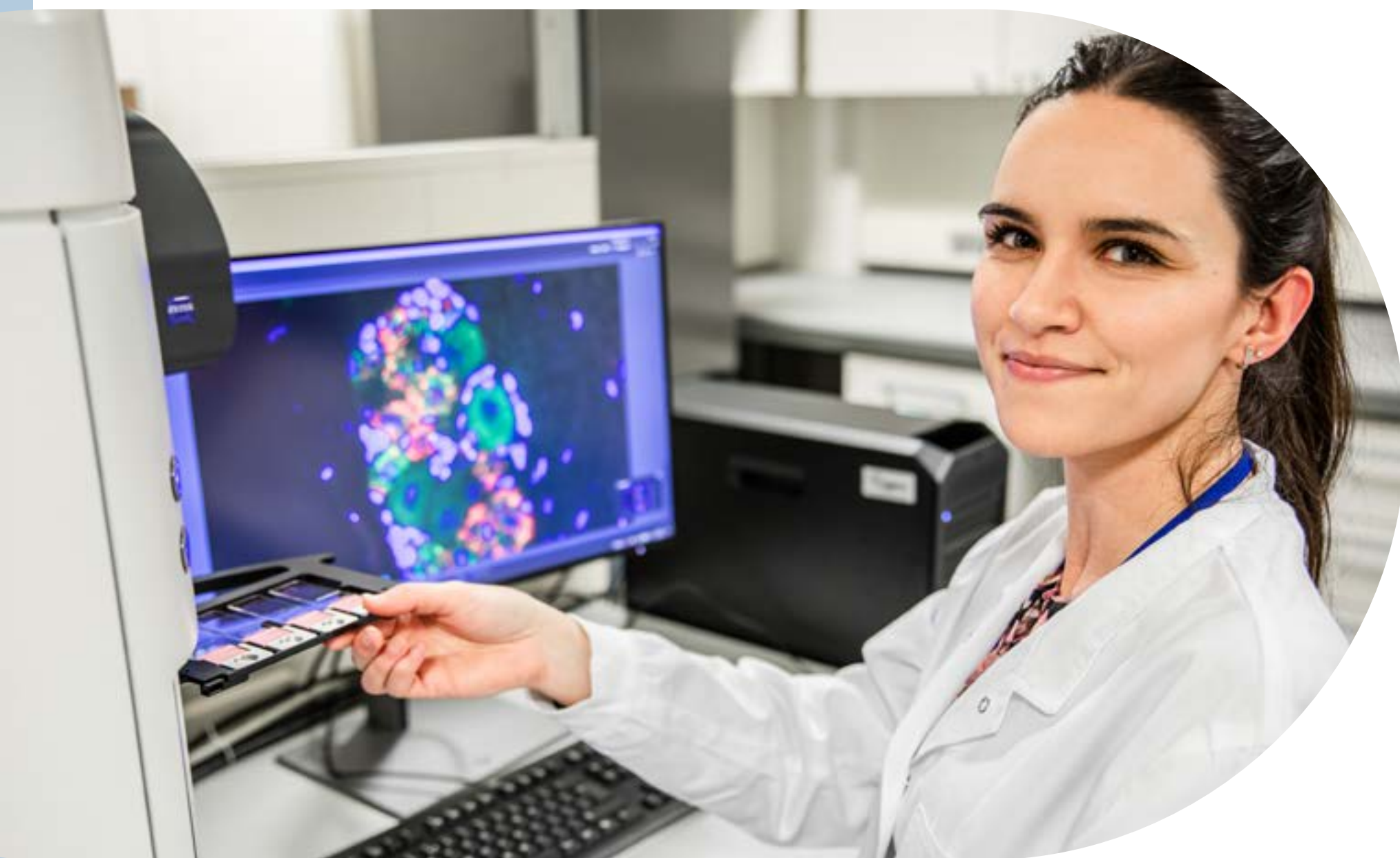
[S3.SBM-2] [S3.SBM-3]

According to the ESRS Standards, affected communities are: "People or groups living or working in the same area that are or may be affected by the reporting entity in its operations or at all levels of its value chain. Affected communities can live both in areas adjacent to the places where the individual carries out activities (local communities) and at a greater distance. Affected communities include indigenous peoples who may be affected by real and potential impact."

In the study of the materiality of Selvita Group, the issue of local communities was considered irrelevant, as the Group's current business model does not contribute to the negative impacts on the affected communities.



3.4. Consumers and end-users



[S4.SBM-2] [S4.SBM-3]

Due to the service nature of Selvita Group, Customers have a direct impact on the end users, who are patients. Therefore, this topic was considered irrelevant for the Group. Nevertheless, the following own indicator emphasizes the essence of the conducted activity in relation to indirect impacts, treating them as a positive aspect of the impact on human health.

3.4.1. Patient health

Discovery of substances for the treatment of difficult or incurable diseases

[S4-OWN INDICATOR]

As an innovative contract research organization (CRO), Selvita plays a key role in the global drug discovery ecosystem. Our efforts are focused on supporting the discovery and development of therapeutic substances in areas with significant unmet medical needs, including oncology, neurology, infectious diseases, inflammation, fibrosis, respiratory diseases, and metabolic disorders such as obesity and diabetes. As such, all drug discovery and therapeutic development activities are an integral part of day-to-day operations, with no dedicated policies or separate regulations.

In line with the United Nations Sustainable Development Goal 3 – Good Health and Wellbeing – our R&D efforts aim to improve public health by providing innovative therapeutic solutions. These efforts are aimed at

reducing the global burden of disease and improving the quality of life of patients.

Below we present research on new therapies and key areas of activity.

Oncology

Cancer remains a huge challenge in modern medicine. Recent developments have revolutionized cancer treatment, including small molecules, peptide drugs, monoclonal antibodies, immune checkpoint inhibitors, and CAR-T therapies. Selvita contributes to these innovations by offering comprehensive in vitro, in vivo, and translational research capabilities, including biomarker analyses and in vivo tumor models.

The Group, through its activities, can thus influence:

- facilitating the development of personalised therapies
- Improving cancer treatment
- accelerating the discovery of new anti-cancer drugs

Infectious diseases

Bacterial and viral infections continue to pose major global health threats, as evidenced by the COVID-19 pandemic. Selvita actively participates in in vitro, in vivo and translational studies on new antibiotics, antiviral drugs and immune therapies, evaluating their effectiveness against over 2000 bacterial strains and in vivo models in the treatment of respiratory tract infections and sepsis.

The Group, through its activities, can thus influence:

- progress in the development of novel antimicrobial therapies
- supporting research into vaccine efficacy
- addressing the global challenge of antibiotic resistance

Neurology

An ageing population has led to an increase in neurodegenerative diseases, strokes and neuroinflammatory disorders. Selvita supports the development of new therapies in this field by offering in vitro models such as iPSC-based cell models, proteomic and transcriptomic studies, and GPCR and neuroinflammation functional assays.

The Group, through its activities, can thus influence:

- Advancing research into the treatment of Alzheimer's and Parkinson's diseases
- Discovering innovative approaches to stroke therapy
- developing treatments to alleviate neuroinflammation

Respiratory diseases

Conditions such as COPD, asthma, pulmonary hypertension and pulmonary fibrosis pose significant challenges to healthcare systems. Selvita conducts in vitro, in vivo and translational research, including inhaled drugs, using state-of-the-art inhalation towers for nebulization and intranasal exposure studies.

The Group, through its activities, can thus influence:

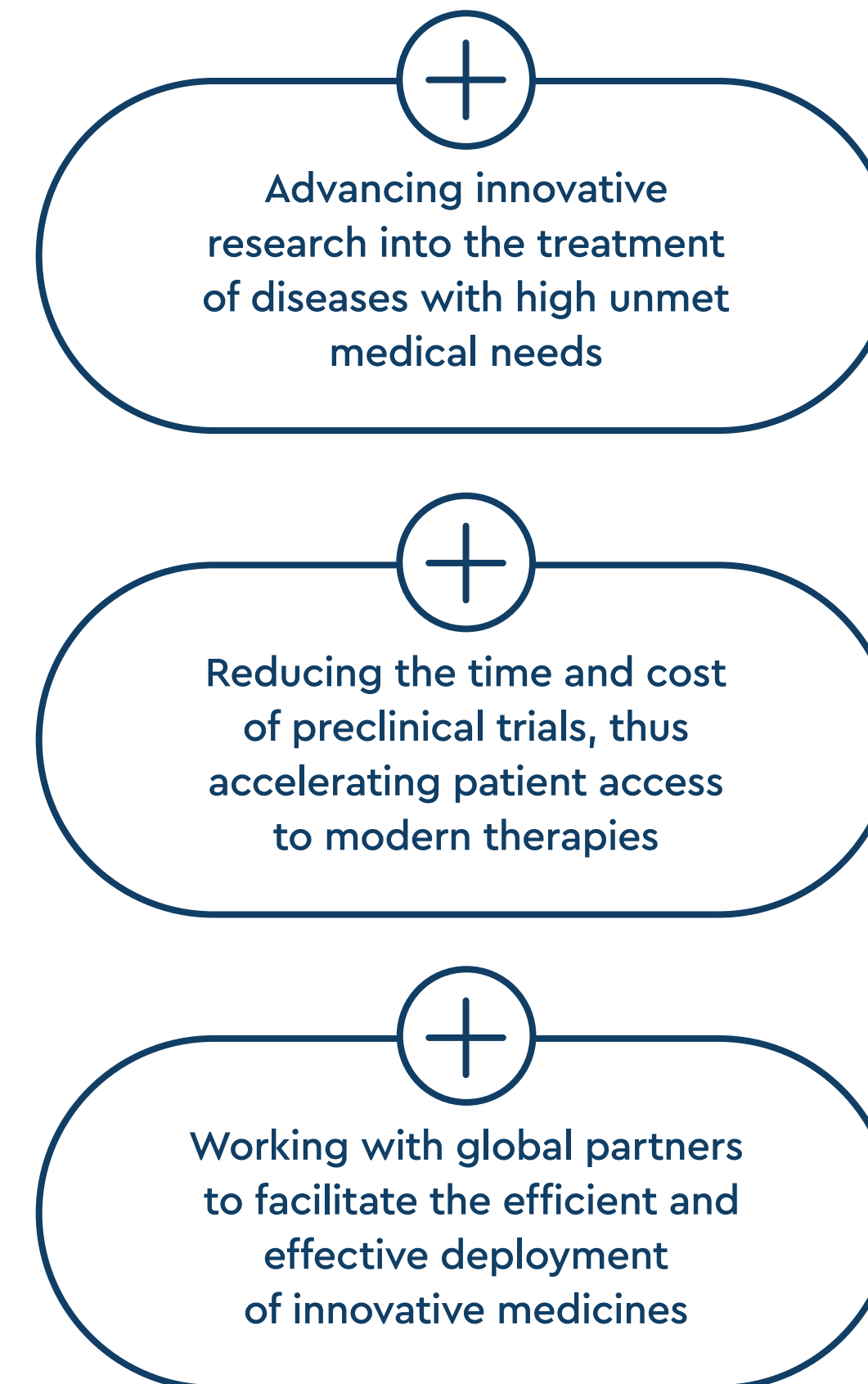
- Identification of new classes of inhaled drugs
- improving the quality of life of patients with lung diseases
- supporting the development of anti-inflammatory therapies in respiratory diseases

Metabolic diseases

The prevalence of metabolic disorders, especially obesity and type 2 diabetes, is increasing worldwide, leading to increased morbidity and mortality. Selvita addresses these pressing health issues using in vitro and in vivo models to characterize biochemical and molecular changes in obesity and diabetes. Our capabilities include in vivo readings, biochemical assays, and molecular analyses to evaluate the efficacy of potential therapeutics.

- and contributing to the development of therapies targeting obesity and diabetes, a better understanding of the metabolic mechanisms of disease
- striving to reduce the global burden of metabolic disorders

Our contribution to sustainability



In 2024, the Group achieved its existing goals, which significantly strengthened its position in the market, and the forecasts for 2025 include further development of services, with a focus on biopharmaceuticals, artificial intelligence and innovative approaches in precision medicine. These activities are aimed at both improving research efficiency and accelerating processes, which will directly affect the quality of services provided and the acquisition of new projects with higher margins.

Our initiatives show that medical research and innovation are an integral part of sustainability, improving the quality of life for patients around the world. The objectives and activities related to the development of the area of discovery of substances for the treatment of difficult or incurable diseases are an inseparable, long-term goal of the entire Group's operations. Specific medium-term objectives will be set during the strategy update.

4

Information on corporate governance

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4.1. Corporate culture and business practices

[G1.IRO-1] [G1.GOV-1]

In the process of analysing the materiality of the topics, all Group companies covered by the reporting and all locations of the Group's operations were taken into account. Qualitative data on business relationships were also taken into account – in accordance with the Group's mapped value chain. Selvita's main units are located in Polish and Croatia. Sales departments are located in the United Kingdom and the United States.

As part of the implementation of the regulations in force in Poland, individual departments are responsible – the Legal Department and the newly hired ESG Manager. In Croatia, this position is taken over by the Compliance Officer and the unit managers responsible in their respective areas.

In addition to the regulations applicable to enterprises, such as the Commercial Companies Code, the Labor Code, the Civil Code, the GDPR or OHS, the following are particularly important for the Selvita Group industry:

- Quality regulations,
- Directive 2004/10/EC of the European Parliament and of the Council – Principles of good laboratory practice,
- Commission Directive 2003/94/EC – Guidelines for Good Manufacturing Practice, Human Tissue Act 2004/2019,
- Regulation of the Minister of Health of 9 November 2015 on the requirements of Good Manufacturing Practice,
- The Act of 15 January 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 16 April 2014 on market abuse (the "MAR"),
- and EHS (health and safety) regulations.

A review of the practices and procedures implemented on the basis of the above regulations contributed to the identification of influences, risks and opportunities related to the subject of business conduct.

A special aspect of the Group's operations is a diversified supplier base, which proves that the continuation of the company's operations is secured, and the special demand of customers resulting from the industry, which is often formulated in individual provisions of contracts with contractors. For the purposes of the double materiality analysis, the group assessed the upstream and downstream impacts, risks and opportunities based on the available knowledge and experience of the employees participating in the IRO workshops. The criteria were applied based on past events, the Group's current situation and the procedures and best practices implemented, while industry and corporate knowledge were taken into account in terms of potential impacts, risks and opportunities.

[G1-1]

Selvita has adopted the Code of Business Conduct, which defines the basic standards of conduct in the Selvita Group, in accordance with the highest standards of ethics. The principles set out in this Code guide and basis for all decisions and actions taken by any person working in or on behalf of Selvita Group. The Code applies to members of the Management Board and Supervisory Board of

all Selvita Group companies, as well as to members of the management team, employees and persons working under civil law contracts. By adopting the Code of Business Conduct, Selvita Group has made a clear statement to its contractors and the public that it undertakes to apply all the principles set out in this Code and to promote them in its business relations. The Code of Business Conduct is complemented by procedures and policies:

- Anti-corruption and anti-bribery policy,
- Code of Conduct for the Prevention of Insider Trading and Market Manipulation;
- Whistleblower protection policy.

Information about Selvita Group's core values and corporate culture is an integral part of the onboarding process for new employees and people working under civil law contracts.

In addition, Selvita Group promotes its corporate culture through the Supplier Code of Conduct, which defines standards of conduct for suppliers in relation to: business ethics, labor and human rights, environment, health and safety, management systems.

4.1.1. Anti-corruption and anti-bribery. Whistleblower protection

[G1-1]

In Selvita Group, we have a zero-tolerance policy towards all forms of corruption – we do not tolerate offering, promising or accepting any payment, benefit or incentive of a corrupt nature against any person, regardless of whether they are a government official, employee or representative of a customer, supplier or competitor. Guidelines for identifying and mitigating corruption risk and rules of conduct are set out in the Anti-Corruption and Bribery Policy adopted by Selvita Group.

The Anti-Corruption and Anti-Bribery Policy does not list the functions (positions) that are particularly exposed to the risk of corruption and bribery. He emphasizes that in Selvita Group, all members of the Management Board and Supervisory Board, as well as all employees and associates (persons cooperating on the basis of civil law contracts) are obliged to comply with this policy. Specific areas of risk may be departments related to procurement, as well as the area of research services that are necessary for the approval of medicines for marketing.

With regard to the methods and procedures for reporting business conduct incidents and corruption and bribery incidents, both the Code of Conduct and the Anti-Corruption and Bribery Policy refer to the Whistleblower Protection Policy. Selvita Group undertakes to investigate all reported and detected incidents; all directors, officers and employees of Selvita Group are required to cooperate in such investigations, including providing access to data and devices used in the course of their business.

Selvita Group attaches particular importance to the proper organization of the whistleblower reporting system, which is reflected in the aforementioned Whistleblower Protection Policy. This policy was updated in September 2024 to align it with the solutions adopted in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, which was implemented into the Polish legal system by the Act of 14 June 2024 on the protection of whistleblowers. The updated Whistleblower Protection Policy was announced to employees on 24 September 2024 and came into effect a week later. Selvita d.o.o., in addition to the policy for the entire Selvita Group, also has its own local policy, which has been implemented to ensure compliance with Croatian laws, which are the implementation of the EU Whistleblower Protection Directive.

Selvita Group's Whistleblower Protection Policy is publicly available on Selvita's website. This is important because reports can be made not only by employees, but also by other authorized persons indicated in the policy, including suppliers, customers, business partners, contractors, consultants and their employees and associates, as well as shareholders of Selvita S.A.

The Whistleblower Protection Policy indicates a wide range of issues that may be the subject of a report. This catalogue covers all issues required by the Polish Whistleblower Protection Act – m.in. corruption, counteracting money laundering and terrorist financing, product safety and compliance, environmental protection, animal health and welfare, protection of privacy and personal data, security of networks and ICT systems. In addition, the report may relate to a serious violation of ethical standards and rules (in particular those established in the Selvita Group Code of Conduct), serious circumstances that may harm the organization or society (such as, for example, misuse of public money or grants), serious errors and omissions, as well as bullying and harassment.

The internal reporting procedure, described in the Whistleblower Protection Policy, is intended to ensure:

- secure and confidential receipt of reports,
- proper handling of received reports,
- appropriate follow-up by authorised persons,
- whistleblowers of the follow-up actions taken.

Selvita Group provides whistleblowers with the opportunity to use various communication channels. A report can be made electronically, via the dedicated Whiblo platform, as well as by traditional mail (the report form is attached to the Whistleblower Protection Policy). It is also possible to report a breach during a meeting with an authorised person if the whistleblower is interested in such a solution.

Selvita Group ensures that the identity of the person who made the report is protected and does not disclose it – without the express consent of that person – to any person who is not authorized to manage reports and take corrective actions. This also applies to any other information from which the whistleblower's identity can be identified.

Authorized persons have been appointed to process reports and are required to follow up with due diligence. Importantly, if the report concerns an authorized person, he or she is excluded from considering such a report. Selvita Group verifies and follows up on reports in accord-

ance with the principle of impartiality and also ensures the right of defence (including the right to be heard) to each person concerned. At the same time, Selvita Group cares about the principle of speed of proceedings – if the whistleblower provides an address through which they can be contacted, confirmation of receipt of the report will be made within 7 days of its receipt, while feedback on planned or taken follow-up actions will be provided to the whistleblower within 3 months.

The Whistleblower Protection Policy also explains how to make an external report, i.e. to the Ombudsman.

The Whistleblower Protection Policy adopted by Selvita Group prohibits retaliation, understood as a direct or indirect act or omission in a work-related context, which is caused by a report and which causes or may cause unjustified damage to the person making the report. The policy also sets out an exemplary catalogue of retaliatory actions that are prohibited.

Selvita Group has undertaken to keep a record of breaches, in accordance with confidentiality requirements and applicable law. So far, no report has been recorded.

[G1-3]

The basic procedures used to prevent, detect and respond to allegations or cases of corruption or bribery described above are: Anti-Corruption and Bribery Policy and Whistleblower Protection Policy. In addition, the following practices and procedures are in place:

- Selvita Group maintains accurate accounting books and records, in accordance with internal financial controls and related procedures and policies. Each director, officer or employee is obliged to fully and truthfully answer any questions of internal and/or independent auditors of Selvita Group;
- Selvita Group conducts due diligence (also in terms of compliance with anti-corruption regulations) in connection with acquisitions, joint ventures and involvement of third parties. Selvita Group will not enter into any transaction or involve any third party

until any corruption concerns or issues have been fully and satisfactorily resolved;

- Selvita Group encourages its employees to report, without fear of retaliation, any known or suspected cases of corruption or bribery;
- Selvita Group will investigate all reports of known or suspected cases of corruption or bribery.

Investigations into incidents of corruption or bribery may be conducted on the basis of:

- Anti-corruption and anti-bribery policies – in this case, the person conducting the proceedings is the Compliance Officer; in 2024, this function was performed by the Chief Legal Counsel, i.e. one of the members of the Management Board. The Compliance Officer may appoint other persons to conduct this investigation. The Group's intention is that the investigation activities will be carried out by persons and units separate from those to which the reports relate.
- Whistleblower Protection Policy – Selvita Group has appointed authorized persons to investigate whistleblower reports (including corruption or bribery incidents) and conduct investigations. These individuals are separated from the management involved in preventing and detecting corruption or bribery.
- Selvita Group's policies, including the Code of Conduct, Anti-Corruption and Anti-Bribery



Policy, and Whistleblower Protection Policy, are communicated to employees and available on the internal intranet. It is the responsibility of every employee to read and comply with internal policies.

In 2024, no training was held in the field of business conduct, anti-corruption and bribery, and whistleblower protection, but internal training was planned for 2025 in the form of mandatory e-learning, available on the training platform for all employees. These trainings will address each of the above-mentioned issues in detail (business conduct, anti-corruption and bribery, and whistleblower protection) and include examples (case-studies). In addition, the training will end with a mandatory knowledge test.

[G1-4]

In 2024, Selvita Group will:

- 0

Number of corruption and bribery reports and incidents: 0

Number of corruption and bribery litigation conducted: 0

Number of convictions or fines for violating anti-corruption laws: 0

Selvita Group monitors anti-corruption and anti-bribery laws and updates its policies (as indicated above, in 2024 in particular, the Whistleblower Protection Policy has been updated).

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

Good Clinical Practice, Good Laboratory Practice, Good Manufacturing Practice (GxP) play a key role in the activities of Contract Research Organizations (CROs). Adherence to these standards is essential to ensure the high quality, safety and efficacy of pharmaceutical products, as well as to protect the health of patients and clinical trial participants.

In addition, it is an important mechanism to protect against the risk of fraud, including corruption. In particular, in the context of clinical and preclinical research, the possibility of manipulating or influencing research results for personal or financial gain is a serious threat that can undermine confidence in the entire research process.

Compliance with GxP is a guarantee that all activities carried out by Selvita Group are free from unethical practices and carried out in accordance with the highest industry standards.

At Selvita Group, we have integrated quality principles throughout our organization and developed a Quality Manual that defines our policy and Quality Management Sys-

tem (QMS). Our goal is to effectively serve our customers while supporting the continuous improvement of the quality of our services.

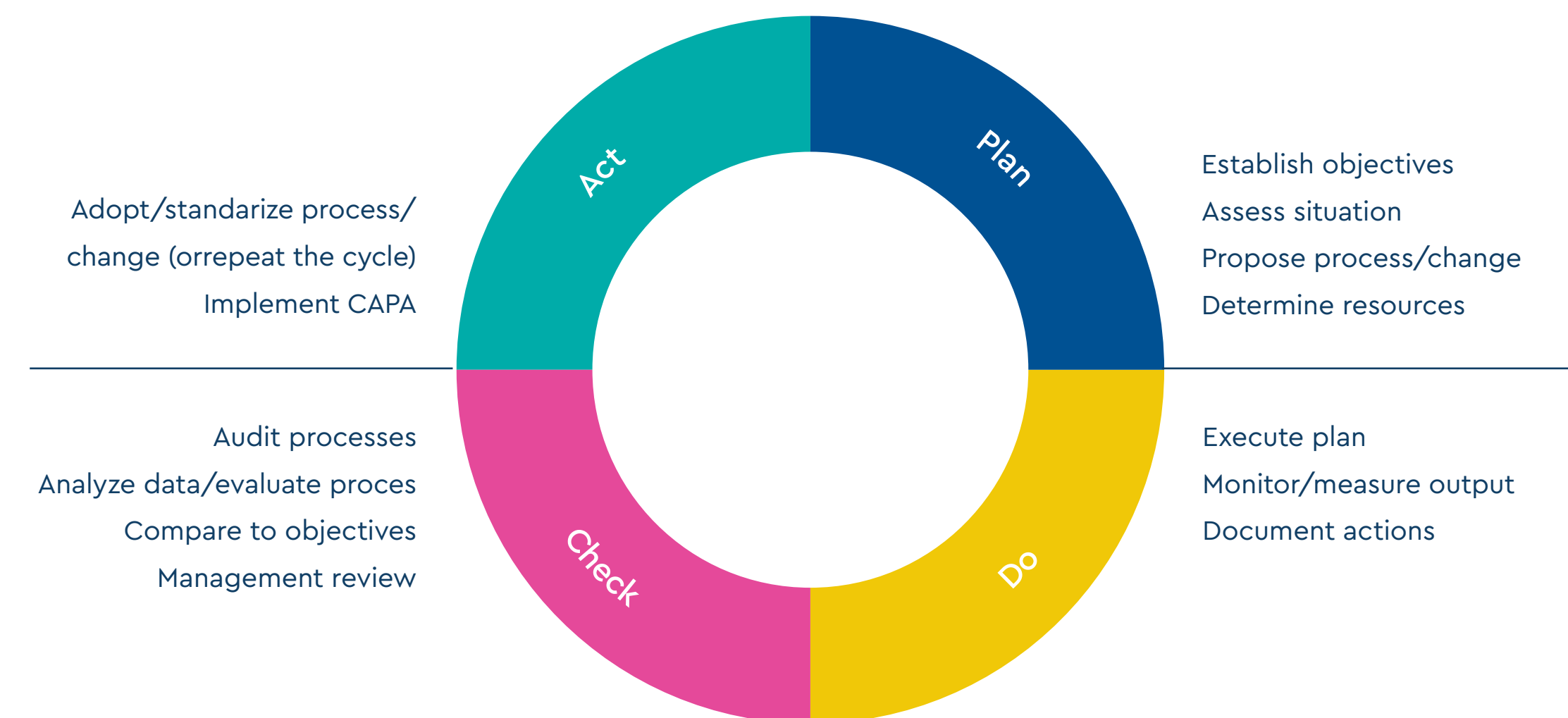
The main objectives of our quality policy and quality management system (QMS) are: to provide only excellent and high-quality services to customers, to continuously improve the quality of service and company performance, and to maintain GxP certification.

The Quality Assurance department is responsible for shaping a quality-oriented culture throughout the organization. As a key component of the Quality Management System (QMS), it ensures compliance with GLP, GMP and GCP regulatory requirements while promoting Good Research Practice (GRP) in all activities. This also includes ensuring that unregulated research is conducted, documented, and archived in an appropriate manner to maintain the integrity of decisions based on accurate and reliable scientific data.

The implementation and continuous improvement of our Quality Management System is aimed at ensuring compliance with regulatory requirements and customer expectations. Selvita is committed to identifying and meeting customer needs while fostering innovation in research design, therapeutic development, and scientific expertise. Our QMS is based on a process approach, using continuous improvement methods such as the Plan-Do-Check-Act (PDCA) cycle to ensure its effectiveness.

Each department follows Standard Operating Procedures (SOPs), which contain detailed descriptions of system processes and their interrelationships. Quality planning is a collaborative effort in which all Selvita departments participate.

DIAGRAM 2.
PDCA Cycle



As an organization, we are committed to the effective implementation of our Quality Management System (QMS) to ensure compliance with various international standards and regulations, including:

- | | |
|---|---|
| § FDA 21 CFR Part 820
– Quality System Regulation | § Good Clinical Practice
ICH E6 (R3) |
| § FDA 21 CFR Part 58
– Good Laboratory Practice for Non-Clinical Laboratory Studies | § OECD Series on Good Laboratory Practice and Compliance Monitoring
– ENV/MC/CHEM(98)17 |
| § FDA 21 CFR Part 210/211 – cGMP in Manufacturing,
Processing, Packing, or Holding of Drugs and Finished Pharmaceuticals | § Regulatory science research needs (version1.0)
EMA/705364/2021 |
| § Directive 2004/10/EC of the European Parliament and of the Council
– Principles of good laboratory practice | § Human Tissue Act
2004/2019 |
| § Commission Directive 2003/94/EC
– Guidelines for good manufacturing practice | § Regulation (EU) 2016/679 of the European Parliament and of the Council
– General Data Protection Regulation |
| § EudraLex Volume 4, EU Guidelines on Good Manufacturing Practice for Medicinal Products
for Human and Veterinary Use; Parts I, II, III and appendices | § Regulation (EU) 2018/1725 of the European Parliament and of the Council
– Protection of natural persons with regard to the processing of personal data |

We maintain the effectiveness of our Quality Management System (QMS) through internal inspections, risk assessment, management reviews, corrective and preventive actions (CAPA), and external audits.

Audits are key management tools for verifying objective evidence, assessing the effectiveness of implementation, monitoring progress towards set objectives and identifying areas for improvement. In addition to reporting nonconformities and corrective actions, quality audits also highlight best practices, fostering knowledge sharing between departments and driving continuous improvement. A risk-based approach is applied to changes, deviations and other quality processes to ensure that the potential effects of a given risk are systematically assessed, minimised and controlled. By integrating risk management principles, we improve decision-making, prioritize actions based on their criticality, and prevent unintended consequences that could jeopardize product quality or regulatory compliance. In addition, CAPA activities are implemented to effectively address root causes and prevent recurrences of the same deviations or audit non-compliance, reinforcing our commitment to a robust and proactive quality culture. In 2024, Selvita was audited 31 times. Twenty-five audits were carried out by pharmaceutical companies and six by biotechnology companies. There were no critical comments, only normal or low priority comments that were addressed in accordance with the approved corrective action plans. In addition, in 2024, Selvita's laboratories in Krakow were inspected by the Polish regulatory authority – the Chief Pharmaceutical Inspectorate, which issues GMP certificates in Poland. It was a planned GMP inspection carried out on

November 20-21, 2024. No important or critical inconsistencies were detected. The audit was successfully completed with the issuance of a renewed GMP certificate for Selvita (as of the date of preparation of the report, the new certificate had not yet been submitted to Selvita).

In terms of certification, Selvita Group companies have the following certificates and permits (table 36).

Compliance with Selvita's GxP principles is essential to ensure the quality and security of the services provided, as well as to maintain trust among both customers and research participants. Good clinical, laboratory and manufacturing practices are the foundations on which an effective and responsible process of discovering and bringing new medicines to market is based.

TABLE 36.
Certificates and authorizations

Name	Number (Scope)	Issuing Authority	Release date
GMP Certificate (Krakow)	WTC/0377_01_01/14 (Quality control studies for human medicinal products)	Chief Pharmaceutical Inspectorate	04.02.2025
GMP Certificate (Krakow)	WTC/0377_01_01/15 (Quality control studies for veterinary medicinal products)	Chief Pharmaceutical Inspectorate	04.02.2025
GMP Certificate (Krakow)	WTC/0377_01_01/16 (Quality control studies for investigational medicinal products)	Chief Pharmaceutical Inspectorate	04.02.2025
GLP Certificate (Krakow)	28/2023/DPL (Physicochemical studies, toxic studies, mutagenic studies, other studies: chemical analyses, cytotoxicity studies, bioanalytical and pharmacokinetic studies)	Bureau of Chemicals	03.11.2023
GLP Certificate (Zagreb)	534-09-2/1-23-06 (Bioanalytical and pharmacokinetic studies)	Ministry of Health of the Republic of Croatia	07.04.2023
Manufacturing and import permit (Krakow)	096/0377/15 (Quality control studies for human medicinal products, veterinary medicinal products and investigational medicinal products)	Chief Pharmaceutical Inspectorate	17.04.2020
GMP Certificate (Poznan)	WTC/0421_01_01/95 (Quality control testing of medicinal products for humans)	Chief Pharmaceutical Inspectorate	29.05.2023
GMP Certificate (Poznan)	WTC/0421_01_01/96 (Quality control tests for veterinary medicinal products)	Chief Pharmaceutical Inspectorate	29.05.2023
GMP Certificate (Poznan)	WTC/0421_01_01/97 (Quality control testing of investigational medicinal products (IMPs), production of non-sterile IMPs – tablets, granules, extrudate, packaging – primary packaging and outer packaging)	Chief Pharmaceutical Inspectorate	29.05.2023
GMP Certificate (Poznan)	WTC/0421_01_01/45 (Quality Control Testing for Investigational Medicinal Products (IMPs), Production of Non-Sterile IMPs – Capsules, Packaging – Immediate Packaging)	Chief Pharmaceutical Inspectorate	07.03.2024
Manufacturing and import permit (Poznań)	035/0421/15 (Quality control studies for human medicinal products, veterinary medicinal products and investigational medicinal products, manufacture of non-sterile forms of IMPs – tablets, capsules, granules, extrudates; packaging in immediate packaging – capsules, tablets)	Chief Pharmaceutical Inspectorate	11.10.2024

4.1.3. Animal welfare

[G1-1]

The Group conducts laboratory research with animals, acting in accordance with very strict guidelines on the living conditions of animals in animal houses and the rules for conducting experiments, which are established in full compliance with the Ethics Committee on Animal Experiments. Selvita S.A. is committed to providing animals with an optimal, safe and comfortable environment, in accordance with the requirements of the European Directive 2010/63/EU and local regulations. Each experiment conducted at Selvita must be meticulously planned and reviewed by an independent Local Ethics Committee (LKE), which evaluates the applications based on scientific validity, animal welfare and adherence to the 3Rs: Reduce, Refine and Replace.

In addition, Selvita S.A. has established an internal Animal Welfare Authority (AWB) to review LKE applications and ensure regular compliance with approved procedures. The composition, responsibilities and activities of the AWB are set out in the Standard Operating Procedure (SOP) entitled 'Procedures of Animal Welfare Authorities'.

Selvita annually reports the number of animals used to the Ministry of Science and Higher Education, documenting any damage observed during experiments. The company is also implementing a Tissue Sharing Program to further support the reduction of animal use.

Selvita is committed to continuously improving animal welfare through a variety of initiatives, including providing a variety of environmental enrichments, maintaining ongoing veterinary care, and proactively mitigating potential risks to animals.

To ensure the highest standards of care, all employees of the Animal House undergo comprehensive training programs, both internal and external. The successful acquisition of new skills is documented and verified in accordance with the SOP "Training of new employees and development of employee skills".

Through these continuous efforts, Selvita S.A. strives to maintain the highest ethical and operational standards in animal testing.

Selvita d.o.o. is committed to the responsible care and use of animals in science, and the continued accreditation of the AAALAC-I program for the care and use of animals demonstrates its willingness to go beyond the minimum requirements set out in the European Directive 2010/63/EU (the Directive) and local animal protection laws.

Each in vivo experiment conducted at Selvita d.o.o. must be planned, designed and verified by an institutional Ethics Committee, which conducts a harm-benefit analysis and the scope of application of the 3Rs (Reduce, Refine and Replace) principles in the practice of in vivo research in each individual case.

Subsequently, in vivo projects are authorized by the autonomous and superior National Ethics Committee, granting Selvita d.o.o. permission to conduct in vivo projects for a period of 5 years. Post-approval management, statistical analysis, and in vivo reporting of studies are conducted in accordance with the PREPARE and ARRIVE best

practice guidelines, and post-approval monitoring is provided through annual internal inspections, external veterinary inspections, and customer inspections, as well as on-site visits by AAALAC-I inspectors.

Scientists conducting preclinical research have a moral and scientific obligation to reduce pain and suffering in laboratory animals used for scientific purposes, and their attitudes and commitment to animal welfare and research quality are nurtured through the continuous professional development of research staff provided internally, which is equivalent to the education and training function of FELASA (Federation of European Scientific Societies for Laboratory Animals) and modular training specific to the tasks, in accordance with the requirements of the Directive.

At Selvita Group, we review and compare our approach to humane treatment with current and emerging best practices in veterinary, surgical and research to stay at the forefront of preclinical animal research in the CRO sector. In 2024, Selvita d.o.o. continued to prove its excellence by providing continuous full accreditation after the regular AAALAC-I SV in March. The continued accreditation of the AAALAC-I program of animal care and use of Selvita d.o.o. since 2009 promotes scientific validity and demonstrates the Group's true commitment to the humane care and use of animals, ensuring animal welfare and, consequently, the quality of animal-related science and its continuous improvement.

4.1.4. Cybersecurity

[G1-OWN INDICATOR]

The Group works with data and analyses, which are the value of its business and are information with the highest degree of confidentiality. Despite many security procedures in place, a potential cyberattack is a possibility of data leakage, personal data breaches, confidential data breaches, or laboratory work results, which could negatively affect data security. A potential data leak would result in a high risk, with a wide range in the Group's value chain.

Continuous investment in security systems, regular employee training, and implemented incident response plans help to avoid dangerous attacks. Ensuring cybersecurity rules is an integral part of Selvita Group's daily operations. Data security is a high priority. A well-developed data protection system effectively prevents the possibility of data leakage, while the human factor and increasingly specialized methods of cyberattacks remain in the element of potential risk.

The implemented and updated "Information Security Policy" ensures the confidentiality, integrity and availability of information and the prevention of any potential attacks. The policy contains a number of sub-policies that aim to cover all the most important branches:

Security requirements policy

The organization defines standards and protocols to ensure secure storage, transfer, and access to data. It only allows encrypted methods and multi-factor authentication, ensuring a high level of data security.

IT logging and monitoring policy

Selvita Group has implemented mechanisms that allow not only for quick response during a potential attack, but also for a number of preventive actions. It uses advanced "Enterprise" class solutions and automation algorithms for immediate response. A dedicated "Security Operations Center" works 24/7 to provide permanent protection.

Backup Policy

Selvita Group ensures data continuity and integrity. The implemented solutions for creating backup and their archiving are an effective defense against attempts of attacks by malicious objects trying to encrypt data. Isolated data storage areas, protected from the elements,

allow you to survive and maintain business continuity in the event of a disaster.

Data classification policy

Ensures the correct division of data and their classification. This is particularly important to ensure an appropriate level of data confidentiality and to manage its lifetime (storage, retention, etc.).

Security Incident Reporting and Response Policy

Defines how incidents are handled and is based on a dedicated ticketing system, where each request is handled by the security team. Thanks to the stored history of requests, they are easy to trace in the event of a potential incident.

A process of drawing conclusions on the security incident reporting and response policy

Each confirmed incident, after being analyzed by the security team, is the basis for introducing changes to avoid its recurrence. These are activities consisting in additional insurance, implementation of a solution or preventive actions. In this way, Selvita Group minimizes the risk of another incident.

IT security and risk management policy

A secure organization is primarily one in which the risk of an incident is minimized. That is why Selvita Group regularly updates the software it uses in both hardware and applications. It periodically verifies the level of risk through internal and external security audits. Regular vulnerability tests are also carried out by specialized and certified entities, any vulnerabilities are immediately removed and retests confirm their absence. Cloud Provider Security Management Policy – Selvita Group uses cloud solutions for the exchange of information and data. In this regard, appropriate mechanisms are also in place to ensure data integrity, such as the necessary certificates of the cloud solution provider and high encryption standards for data storage, transfer and access based on multi-factor authentication.

Malware and antivirus software policy

Is of particular importance for data protection in Selvita Group. It is based on deployed devices and software that, thanks to constant updates, is able to detect and remove malware or code. These are high-end firewalls and dedicated, centrally managed antivirus software. IT disaster recovery and business continuity policy – ensuring business continuity is one of the most important aspects of business operations. Selvita Group has introduced a number of solutions to ensure it. In terms of data, it is the process of creating and recovering data in the event of a disaster.

In terms of power supply, redundant independent power lines, redundant uninterruptible power supplies, the so-called UPS and redundant power generators. Regular disaster crisis scenarios are also carried out.

Information Security and Training Policy

The awareness of Selvita Group employees in the field of cybercrime threats is currently a fundamental aspect of increasing the security of the organization. In addition to awareness-raising induction training for new employees, Selvita Group also provides a regular training program. As part of the training program held on a quarterly basis, the employee receives a dedicated training that must be completed with a positive test result. In the next stage of this cycle, three simulated phishing attacks are sent to employees, with links, attachments, etc. to verify the level of knowledge and awareness. The best employees, i.e. those who recognized the attack and did not allow themselves to be manipulated, are rewarded with gifts, and the winner receives a voucher worth PLN 1000.



Remote work policy

In Selvita Group, employees have the option of working remotely, which is why the organization has made sure that remote work takes place in a safe manner. This is defined by the rules of the so-called Screen and Desk." The connection to corporate resources is always encrypted and multi-factor authenticated, and the screen locks automatically after a certain period of inactivity. IT Resources Management Policy – all computer hardware, network and software in Selvita Group are registered in the central resource system. This allows you to fully control resources, software versions, licenses, define allowed software, etc. data stored on devices and, above all, their deletion for retired devices.



Access control policy

On its basis, mechanisms are implemented to secure and supervise access not only to data, but also to physical facilities and rooms. It is based on unique accounts and passwords registered in directory services and access cards. Permissions define the levels of access to data, and strategic rooms such as data centers are protected by duplicated, independent access systems. The facilities are watched and monitored by CCTV supported by alarm systems and operated by physical security of the facilities in 24/7 mode. Mobile Device Management Policy – provides control over the data stored and processed on devices such as mobile phones. Selvita Group, through

a dedicated, centrally managed tool, enforces an appropriate secure policy in the use of mobile phones. Remote management allows for immediate response in the event of loss of a mobile device by blocking it or permanently deleting work data.



IT change management policy

Computerized systems managed by the IT team in Selvita Group are strictly under full control. This is possible through continuous monitoring, but also through a sanctioned change management process. Each change in the systems requires the addressing and approval of the person responsible for the business area. system for the provision of a history of changes or for audit purposes.



The capacity management process

Computer and server hardware, cloud services used by Selvita Group require verification of the saturation of resources they have. That is why the organization monitors resources in terms of their use and conducts preventive measures to ensure the continuity of business processes. This involves ensuring adequate inventory of equipment, licenses, planning purchases in advance, scaling services, etc.

In July 2024, Selvita Group conducted an audit of information processing security. It was conducted by the external company CyberVadis, and its result is as many as 942 points out of 1000, which puts the Selvita Group among mature and organizational.

Selvita Group is aware of the fact that ensuring cybersecurity is a continuous process related to the dynamic development in this industry. That is why it regularly and successively implements new solutions aimed at increasing the security of processed information. The area is comprehensively managed by the IT Department, reporting directly to the President of the Management Board.

At the beginning of the year, the so-called Security RoadMap is defined, which defines and plans the implementation of further projects tailored to the current needs, guidelines or trends that prevail in the world of cybersecurity.

In 2024, the following completed projects were included in the Safety RoadMap:

- Academy of Education and Building Awareness about Cybersecurity,
- Implementation of two automations in the SIEM system,
- Implementation of Conditional Access to O365 for over 200 employees,
- The first phase of the implementation of the Mobile Device Management tool,
- Implementation of security systems in the branch in Poznań,
- Cybersecurity and information processing audit.

The Safety RoadMap for 2025 provides for the implementation of the following projects:

- Adding another authentication method for external O365 accounts,
- Implementation of the next two automations in the SIEM system,
- Conducting penetration tests in the entire Selvita Group,
- Further implementation of the Mobile Device Management tool,
- Developing a policy on the use of AI tools,
- Data management analysis and strategy,
- Monitoring of all network traffic outside the organization.

4.2. Supplier relationship management



[G1-2]

The document that regulates all ESG issues in the supply chain is the Code of Conduct for Suppliers of the Selvita Group. It sets the standards of conduct for Selvita Group's suppliers in relation to issues related to human rights, labor rights, environmental issues and principles of business integrity. Selvita Group requires suppliers to comply with the basic principles of ethical conduct.

The Supplier Code of Conduct is part of Selvita Group's approach to responsible purchasing, covering all goods and services. We expect our suppliers to strictly adhere to the commitments and recommended behaviors.

In the part concerning business ethics, the Group draws attention to operating in accordance with the principles of fair competition and compliance with regulations on international trade, anti-bribery, anti-money laundering, and includes issues related to conflicts of interest and data protection.

Selvita requires suppliers to respect all internationally recognized human rights, as expressed in the UN Guiding Principles on Business and Human Rights, both in their operations and in their own value chains.

The Group draws attention to the fair and dignified treatment of employees, the prohibition of any form of child labour, the freedom to choose employment, appropriate wages and working hours, as well as the freedom of association and representation.

The Supplier Code of Conduct also includes highly relevant topics such as environmental and health and safety authorisations and reporting, environmental regulations and standards, and environmental policies. It also cov-

ers issues related to the measurement of the release of substances or emissions into the environment, as well as climate change and sustainable development, including carbon footprint management, also in scope three. In addition, it is important for providers to provide training, crisis management, and emergency precautions. The Code also highlights the importance of safety measures and risk assessment, ensuring a safe and healthy workplace, protecting workers (including the use of protective clothing – PPE) and ensuring adequate working conditions.

Currently, suppliers are not subject to audits, but the Group has taken the first steps to properly verify their activities. Surveys have been carried out to collect relevant information to obtain the necessary data. These activities will allow for more accurate monitoring of suppliers' compliance with requirements, including those related to the environment, health and safety and other standards applicable in the Group. The general terms and conditions of contracts and the rules for internal provisions of contracts are also being updated.

4.3. Payment practices



[G1-6]

Selvita Group currently does not have formal payment policies, but applies the principle of equality in terms of payment terms applied to similar groups of suppliers. The approach is regulated by internal policies, such as the procedure for the circulation of financial and accounting documents. In the area of settling liabilities, the Group complies with the contractual provisions contained in individual contracts with suppliers. The contractual terms are: from prepayments to 90 days.

The average payment deadline for the Group is 29 days. This deadline depends on the type of provider. The average time to settle an invoice was calculated on the basis of cost invoices in 2024. It has been assumed that the standard payment term, i.e. the period from the date of issuing the invoice to the date of its actual payment, is 30 days. The percentage of payments below the standard payment terms is 63% of total payments.

0

There are 0 pending legal proceedings concerning late payment.

Approval for publication

This Selvita Capital Group's Sustainability Report for 2024 has been approved by the Management Board



Bogusław Sieczkowski
PRESIDENT OF THE MANAGEMENT BOARD



Miłosz Gruca
VICE PRESIDENT OF THE MANAGEMENT BOARD



Mirosława Zydrón
MEMBER OF THE MANAGEMENT BOARD



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MEMBER OF THE MANAGEMENT BOARD

Krakow, 26 March 2025



A horizontal bar composed of four colored segments: yellow, teal, pink, and dark grey.

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