

The background of the entire page is a close-up photograph of a wall made of irregular, light brown stones. The stones are stacked in a somewhat regular pattern, with their rough, textured surfaces clearly visible. The lighting is even, highlighting the natural variations in the stone's color and shape.

Corporate Social Responsibility Report

MakoLab
2025

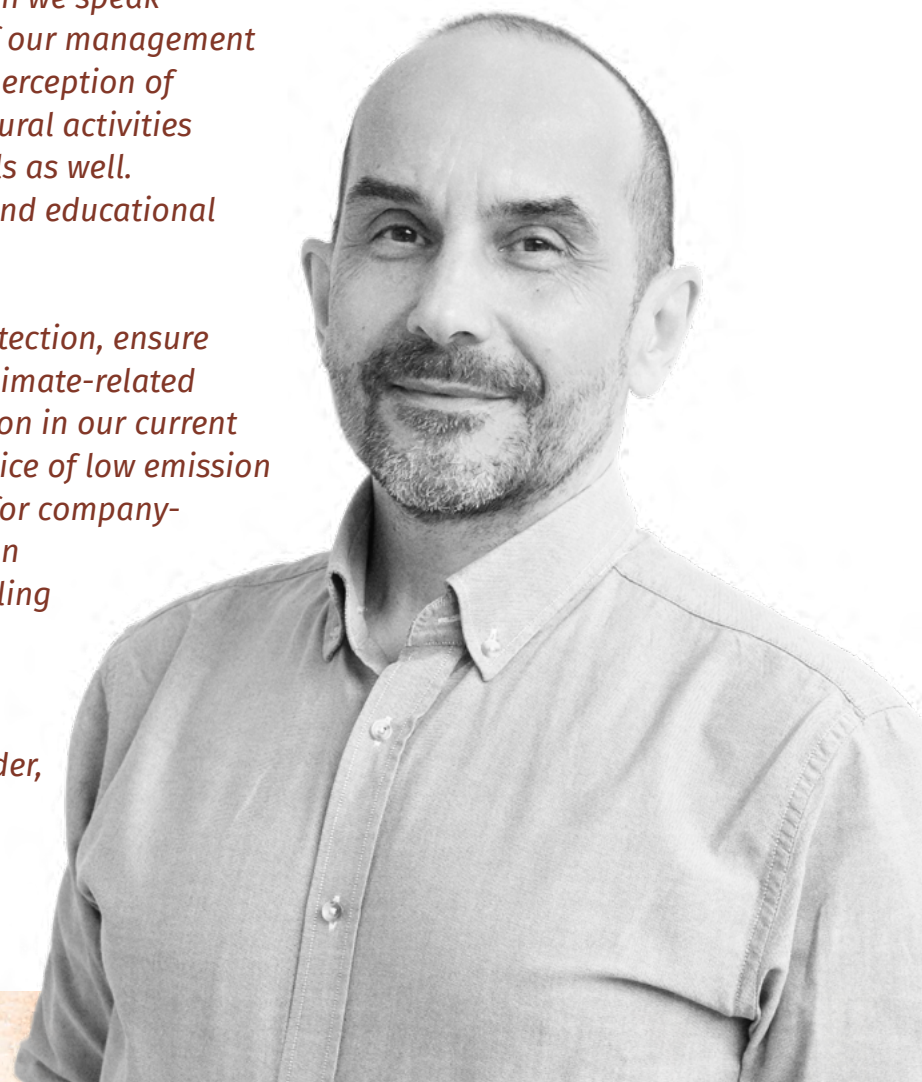
Foreword

There is a direct correlation between the environmental, social and economic impact of a company, its size and its operational scope. The potential impact of MakoLab S.A. is considerable, but sustainable development has been one of our strategic linchpins since the outset. The management board views it as a crucial facet of our market success and the company's authorities are committed to it. The aspects of sustainable development we are concerned with are prescribed by our business profile and are primarily the social matters of employment, human rights and diversity management. We strongly believe that compliance with the standards is a critical part of managing the company's human resources, safeguarding its prospects for long-term development and sustaining its competitive advantage. At MakoLab, what we are talking about when we speak of sustainable development is both our ongoing work on improving the quality of our management and procedures and the soft motivational factors that play such a vital role. Our perception of sustainable development also encompasses not only promoting physical and cultural activities amongst our staff, but working to intensify their awareness of diversity at all levels as well. In addition, we consistently engage with the local community, supporting social and educational initiatives and numerous charitable campaigns.

Our open-ended programme of initiatives is designed to boost environmental protection, ensure that our staff are informed and nurture their ecologically supportive mind-sets. Climate-related issues are a priority for the management board, which gives them full consideration in our current operations and while planning new investments. Examples of this include our choice of low emission office buildings featuring energy-efficient solutions and our internal regulations for company-wide workplace organisation. Our ecological priorities include reducing our carbon footprint, minimising the amount of waste we generate and maximising our recycling levels, while our work on building climate awareness amongst our staff and on propagating and supporting pro-environmental initiatives is constant.

I am delighted to present this, the fourth MakoLab S.A. ESG report, to you, the reader, and I hope you enjoy the insights it offers into our company

Dariusz Głażewski, President of the Board, CEO





Part 1. **General**

About MakoLab

MakoLab is a digital project house delivering business and technology consulting, product design, software delivery and 24/7 operations support, globally.

The company's strategic focus areas include AI technologies, cybersecurity,

advanced data processing with digital sovereignty and sovereign hosting/cloud models, while its portfolio spans the full digital value chain. Business, AI, data, application, infrastructure and security services are built around a unique 'Intelligence Amplified' approach, with technology

that strengthens human capability and delivers measurable outcomes.

Launched in 1989, MakoLab runs millions of daily operations across 100+ markets, providing a powerhouse of expertise to multiple industries, with an emphasis on automotive and

mobility, finance, insurance, aviation and logistics. With its pioneering drive and strong R&D roots, the company began zeroing in on AI in 2008 and has been building innovative and robust foundations and solutions in that field ever since.

Company details

Company name:	MakoLab Spółka Akcyjna
Legal form:	Spółka Akcyjna (joint-stock company)
Country of incorporation:	Poland
Registered office:	Łódź, Poland
Address:	ul. Ogrodowa 8, 91-062 Łódź
National Court Register number:	KRS 0000289179
REGON*:	471343117
VAT number:	7250015526
Registering court:	District Court for Łódź-Śródmieście, 20th Department of the National Court Register
Telephone:	+48 42 683 74 60
Fax:	+48 42 683 74 99
Email:	info@makolab.com
Website:	http://www.makolab.com

**National Official Business Register number*



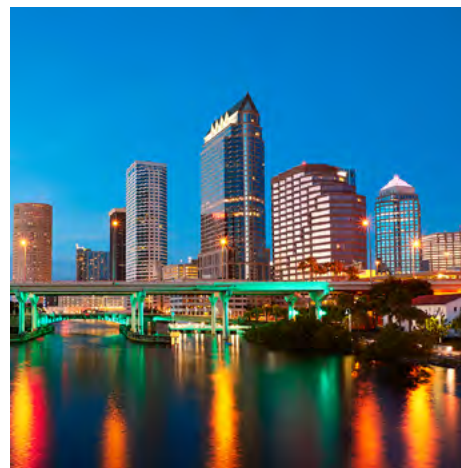
Subsidiaries



MakoLab Consulting Sp. z o.o., which has its registered office in Łódź, Poland. The company provides consultancy services in the sphere of strategic, change and project management, process optimisation and managing large quantities of data. The company's share capital is PLN 285 000, divided into 5 700 shares with a nominal value of PLN 50 per share. MakoLab S.A. holds 3 420 shares in MakoLab Consulting Sp. z o.o., with a total nominal value of PLN 171 000, constituting 60% of the company's share capital. MakoLab S.A. also holds 60% of the votes at the MakoLab Consulting Sp. z o.o. Shareholders' General Meeting. Krzysztofa Sopek, one of MakoLab S.A.'s majority shareholders, is MakoLab S.A.'s proxy to MakoLab Consulting Sp. z o.o. The financial statements MakoLab S.A. compiled for the 2025 fiscal year include consolidation with subsidiary company MakoLab Consulting Sp. z o.o.



MakoLab UK Ltd., which has its registered office in London. The company provides digital agency services throughout the United Kingdom. Its share capital is GBP 100, divided into 100 shares with a nominal value of GBP 1 per share. MakoLab S.A. holds 100 shares in Makolab UK Ltd., with a total nominal value of GBP 100, constituting 100% of the company's share capital. MakoLab S.A. also holds 100% of the votes at the Makolab UK Ltd. Shareholders' General Meeting. Wojciech Zieliński, President of the Board and CEO of MakoLab S.A., served as the director of Makolab UK Ltd. until 21.01.2026, with Piotr Ignaczak, Vice President of the Makolab S.A. board taking on the role as of 21.01.2026. The financial data of this subsidiary and the aggregate financial data of the other non-consolidated entities do not exceed the thresholds set out in the Company's accounting policy, pursuant to Article 58, paragraphs 1 and 2, of the Accounting Act.



MakoLab USA Inc., which has its registered office in Tampa, Florida. The company provides digital agency services, including the promotion of the LEI.INFO solution on the American market. Makolab USA Inc.'s share capital is USD 10 000, divided into 1 000 shares with a nominal value of USD 10 per share. MakoLab S.A. holds 1 000 shares in MakolabUSA Inc., with a total nominal value of USD 1 000, constituting 100% of the company's share capital. MakoLab S.A. also holds 100% of the votes at the Makolab USA Inc. Shareholders' General Meeting. Mirosław Sopek, PhD, one of MakoLab S.A.'s majority shareholders and Chair of MakoLab S.A.'s Supervisory Board as of 28.02.2025, serves as President of Makolab USA Inc. The financial data of this subsidiary and the aggregate financial data of the other non-consolidated entities do not exceed the thresholds set out in the Company's accounting policy, pursuant to Article 58, paragraphs 1 and 2, of the Accounting Act.



MakoLab DE GmbH, which has its registered office in the Unterföhring district of Munich. The aim of MakoLab DE is to strengthen the company's presence and increase its sales in the DACH region, which is to say, Germany, Austria and Switzerland. Makolab Deutschland GmbH's share capital is EUR 25 000, divided into 250 shares with a nominal value of EUR 100 per share. MakoLab S.A. holds 250 shares in Makolab Deutschland GmbH, with a total nominal value of EUR 25 000, constituting 100% of the company's share capital. MakoLab S.A. also holds 100% of the votes at the Makolab Deutschland GmbH Shareholders' General Meeting. Marek Wodzisławski, Vice President of the MakoLab S.A. board, is one of the Managing Directors of Makolab Deutschland GmbH. The financial data of this subsidiary and the aggregate financial data of the other non-consolidated entities do not exceed the thresholds set out in the Company's accounting policy, pursuant to Article 58, paragraphs 1 and 2, of the Accounting Act.

MakoLab S.A.'s business activities centre on computer programming, consultancy and related activities. The company holds a direct 60% stake in the share capital of MakoLab Consulting Sp. z o.o., which operates in the field of business consultancy and other management consultancy.

At the end of the 2025 fiscal year, the financial results for MakoLab Consulting Sp. z o.o. exceeded the materiality threshold set out in MakoLab S.A.'s accounting policy for the purposes of compiling a consolidated financial report. As a result, the company drew up a consolidated financial report for the 2025 fiscal year, including subsidiary company MakoLab Consulting Sp. z o.o. in the consolidation.

The business activities of the other subsidiaries are small-scale in comparison with MakoLab S.A.'s operations and their separate and consolidated financial results are not material to its results.

Łódź, 29 May 2026

**MAKOLAB S.A. MANAGEMENT BOARD DECLARATION REGARDING THE
MAKOLAB S.A. CAPITAL GROUP ANNUAL CONSOLIDATED FINANCIAL
STATEMENT AND OPERATIONS REPORT FOR 01.01.2025 TO 31.12.2025**

The MakoLab S.A. Management Board declares that, to the best of its knowledge, the annual consolidated financial statement and comparative data were compiled in accordance with the regulations applicable to the company and are a true, reliable and clear reflection of the MakoLab S.A. Capital Group's property and financial situation and of its financial results. The Management Board's report on MakoLab S.A. Capital Group's operations provides a true picture of the Group's situation, including a description of the main threats and risks,

Mirostaw Sopek, President of the Board, CEO
Piotr Adamkiewicz, Vice President of the Board
Marek Wodzislawski, Vice President of the Board
Piotr Ignaczak, Vice President of the Board
Dariusz Glazewski, Vice President of the Board

Financial results

A summary of the results obtained by the company for the reporting period is shown in the table below. The values are given in PLN thousands.

		2025	2024
Total sales:	PLN k	77 936.37	75 144.22
Operating expenses:		71 775.64	68 817.37
Profit from sales:	PLN k	6 160.72	6 326.85
Profit from operational activities:	PLN k	6 185.98	6 198.73
Financial revenues	PLN k	462.14	600.70
Financial costs	PLN k	842.82	296.29
Profit (loss) gross:	PLN k	5 805.30	6 503.14
Profit (loss) net:	PLN k	3 930.95	4 752.93
Total assets	PLN k	47 997.01	42 571.76
Fixed assets:	PLN k	4 011.77	3 112.53
Current assets:	PLN k	43 985.25	45 939.23
Equity:	PLN k	32 532.78	29 649.88
Share capital	PLN k	698.70	698.70
Long-term liabilities	PLN k	766.33	221.74
Short-term liabilities	PLN k	8 409.05	7 858.96
Net cash flow from operational activities	PLN k	7 199.82	5 245.47
Net cash flow from investment activities	PLN k	725.37	-1 818.88
Net cash flow from financial activities	PLN k	-1 662.17	-1 858.87
Total net cash flow	PLN k	6 263.02	1 567.72
Change in cash balance	PLN k	6 244.15	1 647.84

The full financial results are available in Polish at <https://makolab.com/investor-relations>.

Risk

Following *The Global Risks Report 2026*, published by the World Economic Forum, the company has categorised its identified risk factors as economic, environmental, geopolitical, societal and technological.

Risk factors associated with the company's operating environment

GEOPOLITICAL

State-based armed conflict risk

The occurrence of unpredictable events such as armed conflicts, acts of terrorism and so on could give rise to unfavourable changes in the economic situation and financial markets. Critical events affecting the situation in Europe are the wars in Ukraine and Iran, the effects of which could give rise to a deterioration in the general economic outlook and, in the case of the war in Ukraine, a perception of Poland as a country with a heightened risk of armed conflict. This could have a major impact on the company's financial situation. In addition, events of this kind might prevent companies from investing and clients from entering into long-term contracts.

With a view to reducing this risk, the company diversifies its services and clients. This includes operating in a range of different areas.

ECONOMIC

Macroeconomic risk

The Polish and global macroeconomic situation has an impact on the company's financial results. It is shaped by a number of crucial factors, such as the GDP growth rate, the dynamics and level of inflation, the investment growth rate, interest rates, the level of unemployment, the level and

growth rate of personal income in the population, the debt level of economic units and budgetary units and the economic situation in individual sectors of the economy in a given country.

A worsening economic situation may have adverse repercussions for the number of orders for the company's products and services and for its financial situation. A deterioration in Poland's macroeconomic situation could have a negative impact on the growth rate of the domestic IT market and demand for MakoLab's products and services. A decline in the GDP growth rate in countries where those products and services are delivered may exacerbate the financial situation of foreign companies and reduce their investment budgets for IT solutions, including those we offer.

The company makes every effort to limit the risk in question by working to diversify its client portfolio, expand the services it provides and control its operating costs.

Interest rate risk

The company currently has an overdraft facility and short- and long-term leasing liabilities based on a variable interest rate. The company's total financial costs therefore depends on interest rate levels. A rise in interest rates will result in an increase in financial costs. However, it should be noted that the company's debt level and the resulting financial costs remain relatively low in relation to its size and financial results. Unfavourable fluctuations in interest rates would increase financial costs. If the company were to extend its debt financing

involvement in the future, its greater exposure to a decline in financial results caused by a rise in interest rates cannot be ruled out.

The company does not use hedging instruments to offset the risk of interest rate changes.

Exchange rate risk

In recent financial years, the share of foreign currencies in the company's sales revenues has reached a level of approximately 65% to 80%, mainly in euros. Part of the company's operating costs is also incurred in foreign currencies, again primarily in euros. The significant share of exports in the company's sales revenues causes exchange rate risk; differences in currency rates may affect both the company's total revenues in Polish zlotys and its profitability.

The company makes every effort to limit exchange rate risk by negotiating short payment terms with foreign contractors and reinforcing control over the payment of receivables. Moreover, in order to limit the risk of rapid exchange rate changes, the company enters into futures contracts for the sale and purchase of euros. An increase in the value of the euro could contribute to a negative valuation of futures contracts which have been entered into and, in extreme cases, to exceeding the settlement limit granted by the bank. This may necessitate the company's simultaneous settlement of some futures contracts and covering of the financial loss.



The company limits the risk of incurring losses by monitoring the EUR/PLN exchange rate and adjusting its portfolio of futures contracts in line with the market situation.

Legal risk

Changes made to the Polish or European legal system or to the legal systems of the countries where the company operates and where it sells its products and services may pose a risk to its business activities. This applies, in particular, to regulations in the areas of personal data protection law, intellectual property law, commercial law, tax law, regulations governing business activity, labour law and social security regulations, securities law and regulations concerning the conduct and settlement of projects subsidised by the European Union and the state budget. Changes in these areas of law could impose new obligations on the company and have a negative impact on its operations and development plans. In addition, they might create problems as regards the correct interpretation of legal provisions that may be ambiguous or divergent.

The company makes every effort to reduce legal risks by working with an experienced law firm on a permanent basis and employing a legal advisor.

Tax risk and the instability of the Polish tax system

The Polish tax system is characterised by highly variable regulations, which are sometimes imprecisely formulated and often lack clear interpretation. Interpretations of tax regulations are subject to frequent changes. At the same time, there is often a lack of unified positions in terms of the tax authorities and court decisions in

respect of taxes. This means that Polish entities are exposed to greater risk than companies operating within more stable tax systems. If the tax authorities adopt an interpretation of tax regulations that differs from the one which has been adopted by the company and is the basis for calculating the company's tax liability, this may involve consequences such as the need for the company to pay overdue tax and penalties. This may affect the financial result and the company's liquidity.

The company makes every effort to limit this risk by outsourcing its accounting and tax settlements to a specialist company.

Competitive risk

The company operates on the IT services market, which is characterised by a high and constantly intensifying level of competitiveness. On the one hand, international IT corporations, leading integrators and global and domestic consulting companies offering the deployment of IT solutions and IT outsourcing all number among the company's competitors. On the other hand, competition also comes from small enterprises and freelancers offering services at very attractive prices. The company monitors price pressure and global IT service providers' attempts to enter the markets on which it operates.

Furthermore, the largest players are further strengthening their market position by way of ongoing consolidation processes in the sector. The company cannot rule out the emergence of an entity with the capability of producing products of similar technological and functional solutions. The situation described here could result in a loss of clients, significant revenue loss

and, as a consequence, a deteriorating financial situation.

The company makes every effort to limit the risk related to intensifying competition by building long-lasting relationships with key clients and constantly improving the quality and efficiency of its software development work and service provision.

TECHNOLOGICAL

Technological change risk

The company offers products and services in the sphere of technological solutions. The IT sector is an arena for significant changes in terms of innovativeness, technology and new solutions. Given the rapid pace of technological development in the sector, the solutions offered by the company, particularly as regards the development of AI tools and methods, could prove to be outdated and technologically unequal to the needs of the market. This might translate into a loss of clients or difficulties in acquiring them and have an adverse impact on the company's financial results.

It identifies a heightened risk attached to technological change in connection with the dynamic development of the last-mentioned, which could give rise to the emergence of completely new services that replace those currently provided, as well as major changes to the software development process characterised by high automation and the elimination of human work.

The company mitigates this risk by constantly tracking trends and the emergence of new AI tools and by leveraging AI in its internal processes.

ENVIRONMENTAL

Force majeure risk

Should unforeseeable events connected with pandemics, extreme weather, non-weather-related natural disasters and so forth occur, this could give rise to unfavourable changes in the economic situation and financial markets, which may have a major negative impact on the company's financial situation. Furthermore, random events such as fires, floods and other extraordinary natural forces might cause failures of, or destruction to, essential tangible assets belonging to the company and disruptions to its provision of services and delivery of products, which may negatively affect its financial results. The Company also identifies the risk of the sudden exclusion of a significant number of staff members from performing their work owing to force majeure.

In order to minimise the force majeure risk, the company has developed a business continuity plan covering lack of access to key resources and has implemented remote work procedures.



Risk factors associated with the company's operations

TECHNOLOGICAL

Risk associated with implementing new products or services or modifying existing ones

One specific aspect of the information technology sector is the very rapid evolution of the technologies and IT solutions in use and the resulting short lifecycle of products and services on offer. There is a risk that, despite our continuous work on adapting what we offer, we may not be able to provide the solutions that will best meet clients' expectations. The emergence of new solutions on the market could render the products and services in our portfolio unattractive to potential clients, meaning that they may not provide the revenues anticipated during their creation and development. Our financial results and liquidity may deteriorate as a consequence.

The company makes every effort to reduce this risk by monitoring current market and technological trends on an ongoing basis and adapting its products and the way they are created accordingly.

Risk associated with delivering crucial applications and systems to clients

A major aspect of the projects carried out by the company involves deploying applications or providing services that regulate or even facilitate vital business processes for our clients and determine their proper functioning. There is a risk that, in the event of the defective operation of an application we have installed on a client's premises or of a service being incorrectly performed, the

client might incur additional costs or even suffer financial losses. As a consequence of situations like these, clients may well try to reduce the remuneration payable to the company for the deployment of the application or performance of the service and may also attempt to enforce the payment of damages by the company. This could have a negative impact on the company's finances. Indeed, the very act of claims being lodged and existence of a dissatisfied client could have a negative effect on our brand image.

The company makes every effort to reduce this risk by ensuring that the processes for analysing requirements, creating applications and deploying them and for performing services are properly organised. For instance, we deploy test solutions at our clients' premises and present prototypes for acceptance. We also ensure that contracts with clients include clauses limiting the company's liability. The clauses comply with the applicable law and business practices, particularly in the IT sector. In addition, the company is covered by professional liability insurance.

ECONOMIC

Risk associated with personal data protection and information security

The applications deployed by the company and the services it provides frequently involve processing clients' personal data, sensitive data and sensitive information. There is a risk that, in the event of the defective operation of an application we have installed on a client's premises or of a service being incorrectly performed, a penalty may be imposed on the company or the client. As well as potential financial consequences, clients can face the disclosure or loss of essential data and

information. As a result of situations like these, the company may incur the costs of penalties or of damages enforced by the client. This could have a negative impact on the company's finances. Indeed, the very act of paying penalties or existence of a claim being lodged by a client could have a negative effect on our brand image.

The company makes every effort to limit this risk by implementing standards and norms which ensure the protection of information and personal data, namely, ISO 27001 and TISAX, by using security clauses in contracts with clients and by concluding insurance contracts covering the aforementioned risk.

Risk associated with the possibility of losing key clients

The source of the majority of the company's revenues is a group of several key clients, primarily in the automotive, aviation, financial and related sectors. There is a greater risk of either losing orders from clients in these sectors or of seeing them significantly decline as a result of their purchasing policies, cost-cutting exercises and so forth. A situation of that kind could result in significant revenue loss, shrinking profitability and, as a consequence, a deteriorating financial situation.

Recognising this risk, MakoLab S.A. is taking steps to diversify its revenue sources further. As regards its key clients, the company is reducing the risk by collaborating with a number of the clients' departments and branches which have their own budgets. We offer a diverse range of services relating to our clients' various budget lines and to branches in parts of the world where development is being observed.



Risk associated with client insolvency

MakoLab S.A. offers its clients deferred payment terms for the products and services it delivers. As far as this is concerned, the company recognises the risk of its clients' permanent or temporary insolvency, which could have an impact on its own financial liquidity and, in the event of a client's permanent insolvency, on its financial results.

The company limits that risk by verifying new clients' creditworthiness, continually monitoring the status of receivables and maintaining an appropriate level of funds on its bank accounts.

Risk associated with increasing operating costs

The company's financial results are influenced by a range of factors over which it has no control, with some having a crucial impact on its operating costs. They include a rise in remuneration for IT and other experts and inflation-induced changes in the prices of the goods and services the company purchases. At present, personnel costs constitute the largest component of the costs borne by the company. As a result, a rise in remuneration for IT experts poses the greatest threat to the company in this area. Should this kind of increase in costs occur without an accompanying rise in the company's revenues, there would be a risk of its financial situation deteriorating.

Risk associated with seasonal sales

The company is observing some seasonality in sales, with sales revenues increasing in successive quarters of a given year. In the company's opinion, this relates to clients' cost budget management processes and to the settlement period

for the work we perform. The measure of the seasonality we have observed is not significant. The phenomenon of seasonality might affect businesses' liquidity.

We have not recorded any problems with liquidity and therefore assess the risk of a deterioration in liquidity triggered by the seasonality of our operations to be minimal. In the event that MakoLab S.A.'s quarterly results are interpreted without referring to the figures from other quarters, the phenomenon of seasonality could also give rise to an incorrect evaluation of the profitability of the company's operations.

Risk associated with the loss of key and qualified staff

An appropriate number of staff and their suitable skills and experience are crucial to the company's business and its development. A high demand for programmers and IT consultants with extremely strong skills and experience can be seen on the market, complicating the recruitment process and creating a risk that staff, including key personnel, will leave. This could lead to the company's failing to complete orders it has undertaken, the need to withdraw from potential orders and, in an extreme case, the loss of know-how.

The company makes every effort to prevent this by collaborating with HEIs in terms of work experience and internships, offering attractive employment conditions and non-salary benefits and maintaining a high percentage of staff on permanent contracts of employment. Our documentation and archiving systems are another important solution, enabling us to minimise the risk of losing know-how.

Risk associated with carrying out projects co-financed with European Union funding

MakoLab has the capability to run projects for which it receives funding from the European Union and the state budget. Working on projects of this kind carries the risk of failing to achieve the planned indices, which might make it necessary to return some or all of the grant. The regulations on running and accounting for projects of this nature could be amended. They could also be interpreted in various ways by the institutions responsible for awarding grants and controlling how they are spent. In addition, grants can be received late, rather than in line with the schedules set out in the project.

These factors create a risk for the company's short- and long-term financial situation in terms of its financial results and liquidity. The company limits this risk by planning its schedules for expenditure on projects of this kind with great care and employing staff with experience in running projects and accounting for them, as well as collaborating closely with the institutions awarding the grants and supervising their accounting.

Risk associated with the repayment of debt

The company makes use of debt financing. Every financial obligation requires repayment in accordance with the agreed financing terms and conditions, meaning that the company must either have sufficient funds when the repayment is due or the capability of extending the financing over a longer period. The company currently has an overdraft facility and liabilities arising from leasing agreements. Loans are used to manage working capital in the course of normal operating activities





and the leasing agreements include a repayment schedule which assumes the gradual repayment of the capital. The repayment of the capital on the current financial obligations is spread over time. The ability to service repayment is thus verified on an ongoing basis. The debt reduces over time and, at the end of the financing period, there is no significant liability which would require the company to commit large sums of money or arrange to roll the debt over. In addition, the company maintains a safe level of debt in relation to its size and financial results.

Risk associated with the failure of key resources used in the course of business

The company is exposed to the risk of IT systems, software and computer equipment failure, which might cause delays and significant problems in carrying out orders involving the deployment of IT solutions for clients. MakoLab S.A. also offers services in connection with its data centre, which is designed to provide clients with permanent, risk-free access to their data. Given the nature of this service, the company's data centre is particularly well secured against failure and attacks which, in causing a loss of access to data, could trigger a loss of trust on the part of our clients.

The company makes every effort to ensure that the systems exposed to the risk of failure and attacks are thoroughly protected, especially since reliability is a crucial demand made of us by our clients. In addition, we draw up and test business continuity plans for verifying threat preparedness.

MakoLab respects the shared vision of the future and plan of action where governments, industry, non-governmental organisations and citizens work together for a better world. We implement improvements at every step along the way, proof positive that our company is playing an active role in driving the transformation to universal respect for the environment, meeting the needs of present generations sustainably and giving full consideration to those of generations to come.



Part 2.

Environment

Our guiding principles

In respecting the natural environment, we begin with ourselves, observing nine fundamental principles both within the company and beyond.

1

Comply with the law and international rules designed to protect the environment.

2

Rationalise in order to reduce the use of raw materials and natural resources, achieving the lowest possible level of water, energy, fuel and paper consumption.

3

Manage waste responsibly by minimising the quantities generated, using selective collection and maximising recycling and neutralisation.

4

Educate and encourage staff members to get involved in environmental protection activities and pro-ecological management.

5

Promote the concepts of environmental protection among clients by implementing innovative solutions in the field and by using pro-ecological insurance offerings and active marketing strategies.

6

Actively promote sustainable transport, including cycling and taking public transport to commute to work and the use of video conferencing for daily business operations.

7

Nurture natural diversity both within the company and beyond.

8

Hold an open dialogue with our stakeholders as a way of seeking innovative, pro-ecological business solutions.

9

Communicate responsibly and ethically about our impact on the environment, via the channels we use in our business operations.

ecovadis

We make every effort to minimise our impact on the natural environment and rigorously track our carbon footprint. We nurture our relationship with our city, Łódź, and we commit to a range of local environmental activities. For example, we have sponsored one of the beds of flowers and shrubs outside our building, helping to build a greener cityscape and combat the erroneous image of Łódź as a sea of concrete. We also care about forestation. We plant trees and we keep our use of paper to the bare minimum.

We are proud to be EcoVadis certificate holders and have been undergoing the rigorous audits of our operations since 2012.

38/100 (2012)	60/100 (2021)
44/100 (2014)	64/100 (2023)
55/100 (2016)	69/100 (2024)
58/100 (2019)	66/100 (2025)

Climate

When we were hunting for a new HQ a few years ago, we were determined to select a place that accorded with our values, which is why we settled on the Ogródowa Office building at ulica Ogródowa 8. It was designed to incorporate state-of-the-art construction technologies in line with the principles of green building and sustainable development. This is attested to by the **BREEAM** certificate awarded to it. These certificates are

only granted to buildings where modernity and the highest levels of comfort go hand in hand with effective care for the natural environment. We have the use of electric vehicle charging stations and parking for one hundred and fifty bicycles. Energy efficiency is another of the many environmentally friendly features. As well as green roofs, the building has a roof cladding that helps to reduce the occurrence of urban heat islands.

The **BREEAM** audit chart for Ogródowa Office, where MakoLab has its HQ. The chart shows the ratings scored in each category for the **BREEAM** audit, which is valid until 2026.



*We have the use of electric vehicle charging stations and parking for one hundred and fifty bicycles.
Energy efficiency is another of the many environmentally friendly features.
As well as green roofs, the building has a roof covering that helps to reduce the occurrence of urban heat islands.*



2 independent power sources



An advanced air-conditioning and ventilation system, providing 60% more fresh air



Electric vehicle charging stations in the underground parking facility



Bicycle parking facilities



Rainwater is used to flush the toilets



LED lighting in all the common areas



A smart building management system



BREEAM Excellent and WELL Health-Safety rating certificates

A Carbon Risk Real Estate Monitor (CREEM) audit has been carried out on the Ogrodowa Office building. The CREEM initiative provides a transparent, science-based pathway to decarbonisation in line with the provisions of the Paris Agreement on limiting global heating to 1.5oC.

The data from 2022 show that the Ogrodowa Office building has a carbon emissions intensity of 25 kilos of CO2 per square metre per year, which accords with the carbon reduction pathway for the real estate sector. According to the prognosis,

the building's current status guarantees compliance with the decarbonisation level until 2035.

We are committed to climate change mitigation and making the most of renewable energy sources (RES). In 2025, the electricity at our HQ was drawn 100% from renewable sources. with the companies of the TB Energia Capital Group producing electricity from wind and photovoltaic power stations.

Carbon footprint

In 2025, we also underwent voluntary carbon footstep measurements in all three scopes. The results are available on our website, at <https://makolab.com/governance>.



Pollution

The measurements for operational characteristics crucial to environmental aspects are monitored and taken regularly within the organisation, including the indicators and parameters stemming from the law.

The monitoring primarily involves:

- *analysing data;*
- *verifying compliance with standards/decisions;*
- *verifying the compliance of parameters with legal requirements;*
- *monitoring the progress on implementing the environmental objectives established.*

Managing risks and environmental issues is a crucial responsibility for the MakoLab S.A. Management Board, which monitors the identified risks on an ongoing basis and puts every possible measure in place to minimise the occurrence of events that might have a negative impact on the climate and the natural environment.

The company has both verified the risks and compiled a list of environmental aspects that it monitors as necessary.

Ogrodowa 8, Łódź

- electricity consumption
- other fugitive emissions (dusts)
- emission of gases into the air (R407C refrigerant)
- emission of gases into the air (R407A, R32 refrigerants)
- electricity consumption
- water consumption
- wastewater production
- municipal waste (20 30 01)
- paper consumption (20 01 02)
- toner and cartridge consumption (16 02 16)
- electromagnetic radiation emissions
- wear and tear on computers: WEEE (16 02 14)
- batteries and accumulators (20 01 33)

Demokratyczna 46, Łódź

- electricity consumption
- water consumption
- wastewater production
- municipal waste (20 30 01)
- paper consumption (20 01 02)
- toner and cartridge consumption (16 02 16)
- electromagnetic radiation emissions
- wear and tear on computers: WEEE (16 02 14)
- batteries and accumulators (20 01 33)
- electromagnetic radiation emissions
- wastewater production/water consumption
- emission of harmful gases into the atmosphere
- other fugitive emissions (dusts, PAHs)
- fuel consumption
- noise emissions
- potential oil, brake fluid and fuel leaks
- solid and liquid waste, including hazardous waste
- emissions into the air
- post-fire water
- debris and other post-fire waste

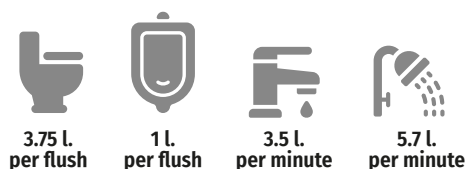
Water and marine resources

Our operations do not involve using water for technological purposes.

Our water supply is provided solely by the municipal water company and is used in the staff facilities for hygiene and catering. MakoLab neither draws surface or groundwater directly nor discharges wastewater into waters or the ground. We urge our staff to use water rationally.

The building features several solutions for minimising water consumption, namely:

- a rainwater collection and reuse system;
- a leak detection system;
- a smart building management system;
- water-efficient fittings.



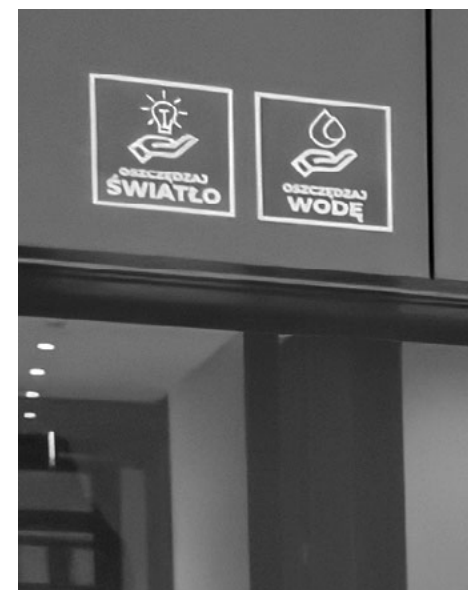
Łódź is located in a water-stressed area, so our approach to water consumption is one of great caution. We offer our employees training and inspire them to make water friendliness their approach of choice. As the report's section on resource use shows, our water consumption for 2025 was 50% lower than for 2024 and we will be introducing reduction indicators and targets in 2026.

Biodiversity and ecosystems

We take responsibility for our activities and decisions and for minimising our impact on the environment.

We are vigilant about protecting the natural environment, following measures designed to reduce our carbon footprint and promoting sustainable practices in all our operations.

We encourage our staff and suppliers to act responsibly towards organisations, stakeholders and society, taking into consideration the impact of their activities on the environment at the same time.



2021

We funded flowers beds at the heart of the city, where the Łódź authorities then planted 66 shrub seedlings, 54 ornamental grass seedlings and 152 flower bulbs



2022

Working with the posadzimy.pl (let's plant) initiative, we planted 50 trees in Ogrodzieniec, in southern Poland



2023

We sponsored the World Henri Capitant Days; the theme that year was environmental responsibility



2023

We ran an in-house 'create a miniature forest and adopt some reindeer lichen' (Cladonia rangiferina) campaign for our staff



2023

We began using ballpoint pens made with recycled ABS plastic, which is obtained from sources like old electrical devices and household appliances and cars at the end of their useful life



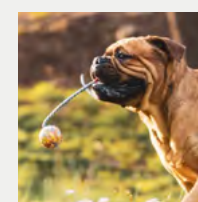
2023

Working with posadzimy.pl, we planted 100 trees in Łódź



2024

We adopted a sandbar shark (Carcharhinus plumbeus) at Orientarium ZOO Łódź. The species is listed as 'Endangered' on the IUCN Red List.



2025

We invested funds in the core activities of Fundacja Working Dogs (the Working Dogs Foundation), which supports dogs that are adopted into new homes. The foundation also runs classes designed to help children and adults gain a better understanding of the nature of dogs.

Resource use

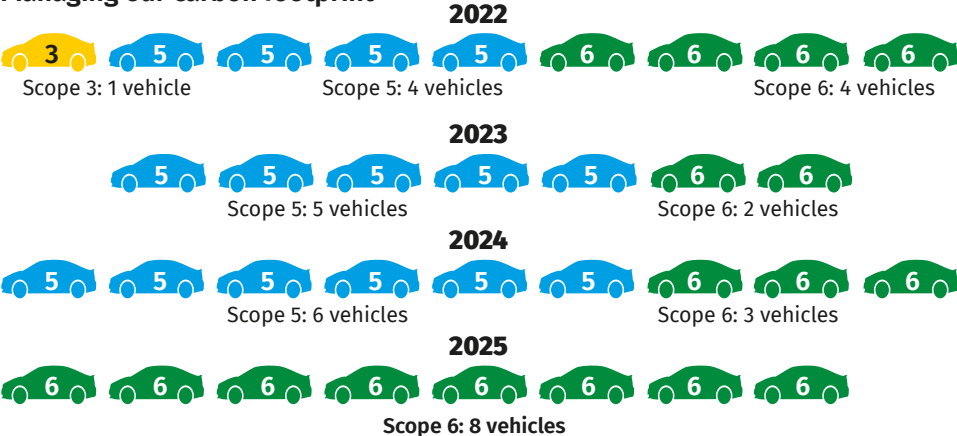
Water consumption at MakoLab



Energy consumption at MakoLab



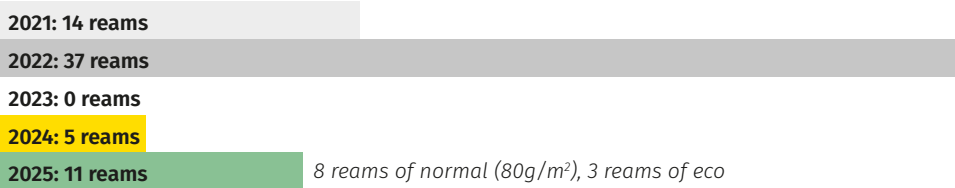
Managing our carbon footprint



Fuel consumption



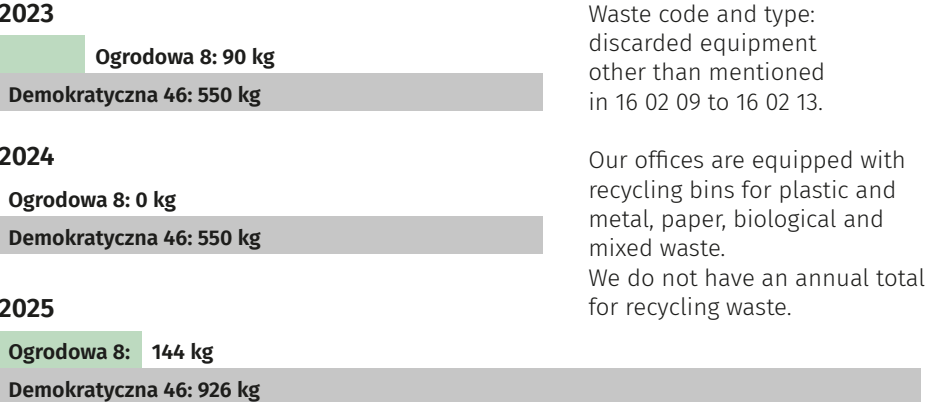
Purchase of paper for multifunction devices 1 ream: 500 sheets of paper



Used printer cartridges



Electronic waste quantities, by building



Our HQ was renovated in 2025. To avoid creating waste, we sold the furniture that needed replacing. This reflects our standard practice. Since we care about the planet, we look for ways to give things a second life.

The background of the slide is a close-up, low-angle shot of green grass blades. The blades are long, thin, and pointed, creating a dense, textured pattern. The lighting is soft and even, highlighting the natural green color of the grass.

Part 3. **Social**

Own workforce

We believe that health, fulfilment and a private life are important to the well-being of all of us and one of our priorities is providing a safe and friendly work environment which supports the balance between people's professional and personal lives and promotes physical, mental and emotional well-being. We nurture the development and knowledge of our staff, stakeholders and organisation alike.

In particular, the following procedural principles are our guidelines:

- 1 We do not employ people who are younger than the minimum working age** and we require the same of our suppliers.
- 2 We comply with the occupational health and safety laws applicable in each of the countries where our staff work.** If we delegate staff to work at our contractors' sites, we abide by each contractor's OHS rules and procedures.
- 3 We do not tolerate any form of harassment or bullying whatsoever.** At MakoLab, we consider this to encompass, in particular, physical or verbal abuse, sexual harassment and any other kind of harassment, threats or intimidation.
- 4 We respect the free time of all our staff,** along with their family and other commitments and their activities outside of the workplace. We comply with the applicable law as regards working outside the established working time, overtime and working at night, on public holidays and non-working days. We only permit this when it stems from the nature of the job in a given position or in exceptional, essential and justified cases.
- 5 We encourage, and create the conditions for ongoing learning, innovation and continual**

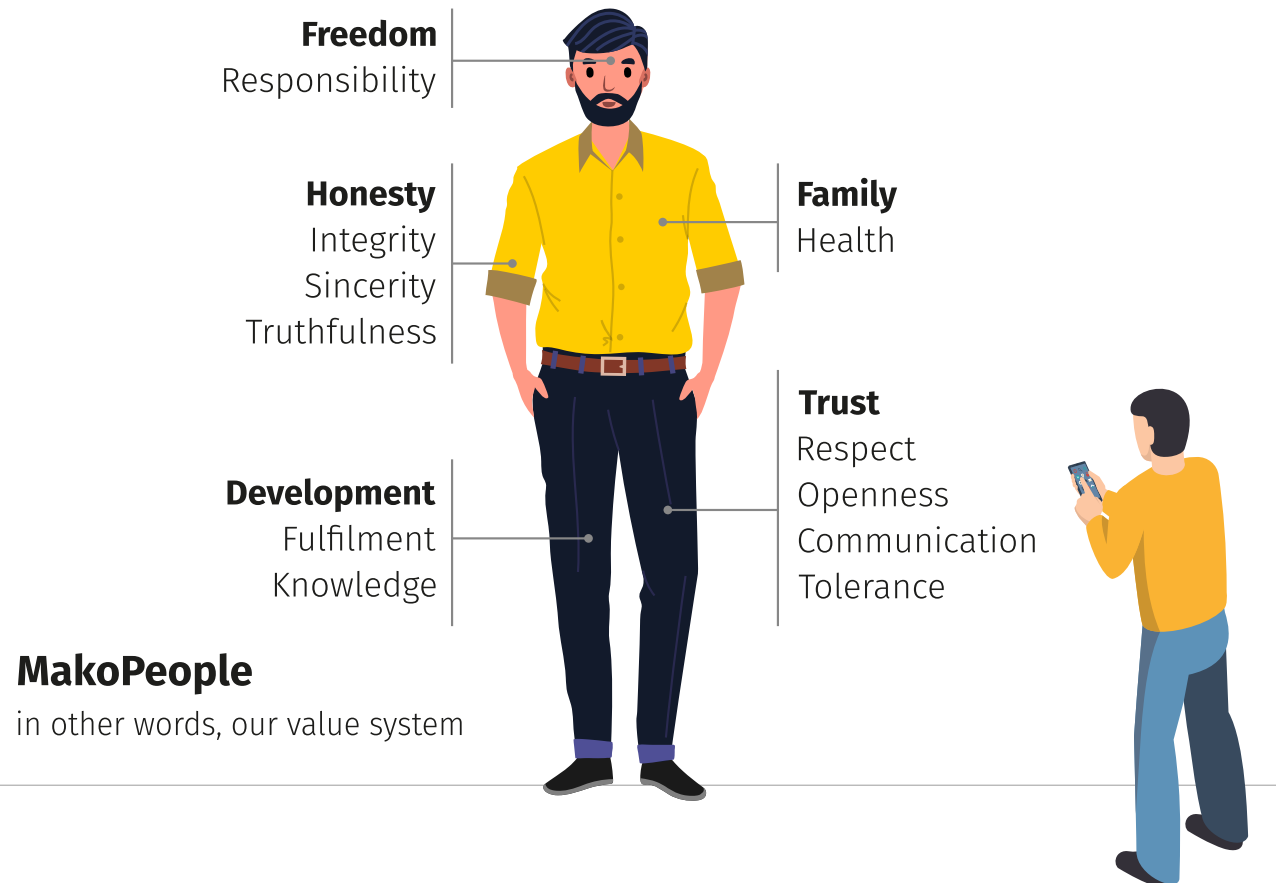
improvement, supporting our staff members' personal and professional development.

What do MakoPeople value?

- **Freedom** (responsibility)
- **Family** (health)
- **Trust** (respect, openness, mutual communication, tolerance)
- **Development** (fulfilment, knowledge)
- **Honesty** (integrity, sincerity, truthfulness)

What are MakoPeople like?

- They want to **develop professionally**
- They are **engaged in what they do**
- They are **skilled and capable**
- They **have wide horizons**
- They like **communicating**, integrating and talking to other people
- **Family values** are dear to them
- They are **committed to their leisure activities** and want to develop them



Staff numbers

Human resources are a fundamental factor in holding back production capacity. In order to carry on investing in our new offerings and information technology,

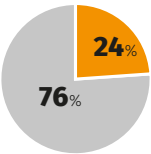
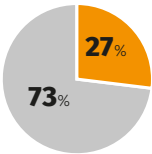
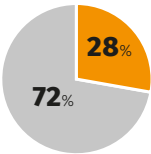
MakoLab needs staff members with the right educational background and a wide range of skills. We apply a flexible approach to managing our teams,

continually optimising the allocation of our resources to current commercial projects and our R&D, which is focused on driving innovative new solutions and

services and taking existing software not directly related to our contracts with clients to new levels. To do this, we use proprietary IT solutions.

Metrics

The following tables present our staffing diversity status as at 31.12.2025.

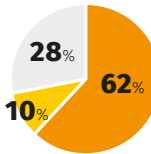
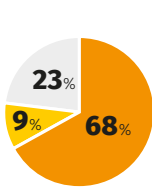


Sex	All staff	Managers	Technical staff
Women	74	9	51
Men	194	24	159
Total	268	33	210

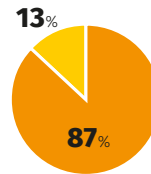
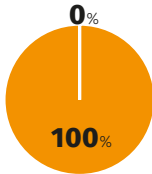
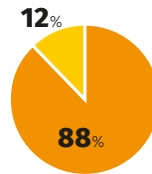
Seniority, in years	All staff	Managers	Technical staff
Women	6.73	11.04	6.54
Men	6.74	6.82	6.63
Average	6.74	9.28	6.61

Age, in years	All staff	Managers	Technical staff
Women	38.26	45.96	35.61
Men	40.49	45.35	36.68
Average	39.89	45.54	37.11

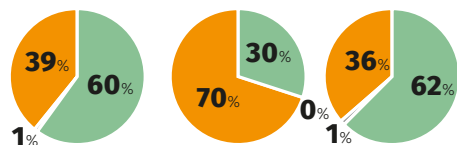
Age groups	Under 20	20-29	30-39	40-49	50-59	60 and over
Women	0	16%	47%	29%	5%	2%
Men	0	14%	54%	24%	3%	5%
Overall	0	18%	45%	31%	6%	1%



Education	All staff	Managers	Technical staff
Tertiary	182	33	131
Secondary	25	0	20
No data	61	0	59
Total	268	33	210

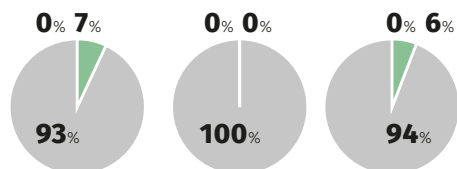


Education (lack of data spread proportionally)	All staff	Managers	Technical staff
Tertiary	236	33	182
Secondary	32	0	28
Total	268	33	210

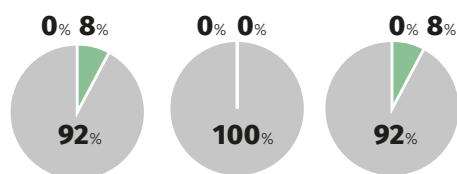


Type of contract	All staff	Managers	Technical staff
Contract of employment	160	10	131
Other	4	0	3
B2B*	104	23	76
Total	268	32	210

* Contracts with self-employed professionals



Contract duration	All staff	Managers	Technical staff
Fixed term	18	0	12
Open ended	250	33	198
Trial period	0	0	0
Total	268	33	210



Contract duration (taking into account that commission contracts are temporary)	All staff	Managers	Technical staff
Fixed term	22	0	16
Open ended	246	33	194
Trial period	0	0	0
Total	268	33	210

Contract duration (taking into account that commission contracts are temporary)	All staff	Managers	Technical staff
Fixed term	22	0	16
Open ended	246	33	194
Trial period	0	0	0
Total	268	33	210

Turnover	
1st half of the year (to 30.06.2025)	10.5%
2nd half of the year (to 31.12.2025)	8.65%



Work-life balance

In 2026, we launched a string of initiatives focused on work-life balance and supporting physical and mental health. A collaboration with a large organisation devoted to well-being provided every MakoLabber with the chance to fill in a stress barometer and check out their stress levels. We also held a webinar on coping with stress and professional burnout. We went running together and motivated each other to be physically active. We also started a lively group for poker aficionados.

At MakoLab, nothing comes at the expense of family life. Finishing work at the designated time and hastening home to our families is deeply ingrained in our organisational culture. Our integration initiatives are held

mid-week to keep the weekends free for our loved ones. We are committed to investing ourselves to the full during our eight hours at work and then spending our time on whatever we most enjoy doing.

In line with the Labour Code, 100% of our staff on contracts of employment are entitled to annual leave and everyone is entitled to family-related leave. Our staff’s parental rights are governed by Polish law.

We encourage our staff to take the leave they are entitled to each year. As an employer, one of the ways that MakoLab fosters work-life balance is via the Company Social Benefits Fund, with funds assigned to subsidising leisure activities.

Staff entitled to parental leave, on the basis of the requisite documents	
Women	22
Men	22

	Caregiver’s leave (benefit)	Paternal leave	Maternal leave	Parental leave	Child-rearing leave	Child care
Women	94	0	133	455	162	25.3
Men	23	30	0	24	0	17

In 2025, our staff took an average of **21.5 days’ leave**. The spread was an average of 20.69 days for women and 22.33 days for men.

- The amount of leave is set out in the Labour Code, as follows:
- **20 days**, for people whose total work experience, which is to say, education and work, is less than ten years;
 - **26 days**, for people whose total work experience, which is to say, education and work, is ten years or more.

We prize diversity

A diverse work force is a source of success and measurable benefits for an organisation. In managing diversity, our primary goal is to create working conditions and an organisational culture where people have the opportunity of learning together and sharing their knowledge. This results in better use being made of their talents and skills.

We promote diversity. In order to build a team which learns and shares its knowledge to the full, we make sure that every candidate is given an equal opportunity during our recruitment process. As an organisation, we stand guard over equal rights and equal opportunities and we provide a sense of social justice. Equal employment rights and the prohibition of discrimination are fundamental values at MakoLab and we require absolute compliance with them.

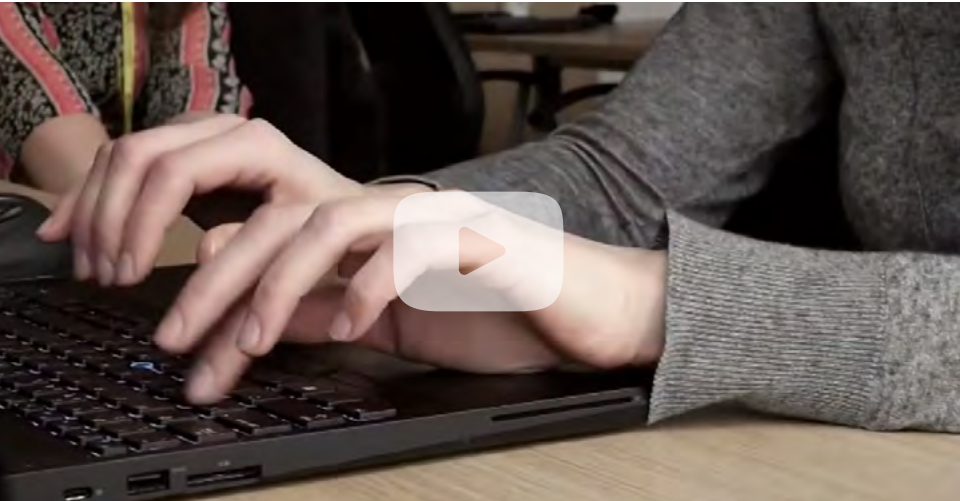
We also promote the employment of women in IT, emphasising diversity in



specialist posts and in leadership and management positions alike.

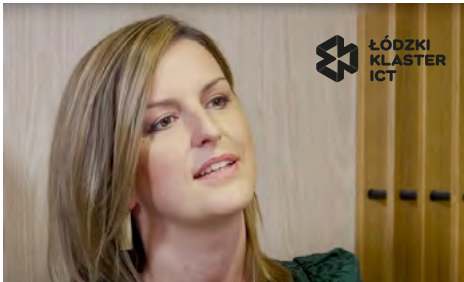
Women from MakoLab took part in the 2023 ‘Join IT in Łódź’ initiative, which was launched to promote our city for its high-end technology, first-class HEIs and cutting-edge IT companies and as a place where women can forge a career in a wide range of positions, both technical and managerial.

To watch a video on women at MakoLab, visit https://youtu.be/D_gm9unKbLo.





The 2023 *Join IT in Łódź* video is available at https://youtu.be/3aDT_hWkwkU?si=ZxkzVQDrTmTc_SV.



In 2024, the initiative promoted parents in IT. At MakoLab, we're proud of the fact that our staff come back to us after their parental leave.

Watch our *Parents in IT* video at <https://youtu.be/zURjX0poTFg?si=sSQvYrYp80LwfmTu>

In 2025, the initiative's 'IT unites generations' campaign promoted age diversity. We firmly believe that age diversity is crucial to building strong, creative teams and we work to show how different generations generate mutual inspiration and learn from each other. Collaboration, not contrast, is the strength of modern IT teams.

Enjoy our *IT unites generations* video at <https://youtu.be/rSkzo07BNuc?si=SMvG9ufE48j8YOhU>

Our door is always open to people who want to broaden their professional horizons while they are still in tertiary education. Every year, as an active member of the International Association for the Exchange of Students for Technical Experience (IAESTE), we work to build international ties by hosting interns from abroad as part of the association's programme, giving them a chance to experience Poland as they work with us. For an article on our 2024 IAESTE programme, visit <https://makolab.com/insights/iaeste-2024>

Age diversity is also something we value and our staff members are representative of every age group, from students to professionals approaching retirement.

Minorities and vulnerable groups

MakoLab S.A. looks after staff from minority or vulnerable groups, not for show, but out of simple humanity. We know that diversity affects quality of work. There are people from other countries among our expert and management staff. Every year, we celebrate MakoLabber jubilees. Our current record holder has been with us for more than thirty years. Alongside that is the fact that 7% of our staff members are over fifty. In 2025, our seventy-four women made up 38% of our organisation. Nine of our thirty-three managers are women. This is unprecedented in IT companies and reason for us to be proud.

We had women on maternal leave during 2025 and we are observing a steady increase in the number of fathers applying

for, and benefitting from, paternal leave. Family is one of our company's primary values and, as part of our support for parents, the MakoLab Baby Room was established at our offices many years ago. We also organise events for parents and children at our HQ and outdoor locations around the city.

Friendly recruitment

MakoLab is a member of the Friendly Recruitment Coalition, an initiative that brings together employers committed to transparent, fully respectful recruitment processes.

We believe that recruitment is the start of a relationship with the candidate, which is why we work hard to maintain open communication, clear rules and a collaborative approach at every stage of the process. We want everyone who applies to MakoLab to know how the process works, what to expect and when they will receive feedback. We never discriminate among candidates, but give everyone an equal opportunity, regardless of age, gender or other factors. Skills and experience are what matter to us.



We believe that a team only has a chance of succeeding when it's made up of people with a range of life experiences and a variety of professional outlooks. At MakoLab, diversity and openness aren't simply slogans written into our regulations. They're principles we apply in our daily work and in our recruitment processes, too, of course. The fact that 30% of our staff are women, which is a very high figure for the Polish IT sector, serves as evidence here, as does the age difference of almost fifty years between the oldest and youngest MakoLabbers.

We're committed to equality and open communication in our recruitment process and we make every effort to create and maintain a friendly approach to our candidates. We want their contact with MakoLab to be a positive experience, regardless of the outcome since, for obvious reasons, that can't be positive for every applicant.

Piotr Subko
Human Resources Manager
MakoLab S.A.

Pay in the IT sector, according to Sedlak & Sedlak

2024 average			2025 average	
Position:	Contract of employment, PLN, gross	B2B, PLN, net	Contract of employment, PLN, gross	B2B, PLN, net
.NET/C# programmer (SD)	12 119	11 720	15 799	15 217
Mobile applications programmer (SD)	12 651	13 576	17 226	17 722
Front-end programmer (SD)	13 212	13 572	16 126	15 787
Java programmer (SD)	12 391	13 085	17 631	16 608
PHP software programmer (SD)	12 008	11 332	15 093	15 756
Python programmer (SD)	13 743	12 347	16 750	15 185
Software programmer (SD)	10 541	11 070	15 272	14 223

Median for 2024			Median for 2025	
Position:	Contract of employment, gross	B2B, net	Contract of employment, gross	B2B, net
.NET/C# programmer (SD)	12 000	15 798	12 000	15 050
Mobile applications programmer (SD)	12 000	15 905	12 625	16 925
Front-end programmer (SD)	13 000	16 274	13 220	15 417
Java programmer (SD)	12 700	16 500	13 000	16 333
PHP software programmer (SD)	11 000	14 930	11 500	15 483
Python programmer (SD)	13 712	16 667	12 160	15 060
Software programmer (SD)	10 100	13 702	10 800	12 439

Average pay at MakoLab	2024, PLN	2025, PLN
Programmer, regular	11 617.00	12 700.00
Technical, regular	11 821.00	12 500.00

Fair pay at MakoLab

There is zero tolerance for discrimination at MakoLab and pay at our company will never depend on a staff member's gender. When it comes to remuneration rates, the market value of given skill sets and abilities plays the major role.

Pay in Poland, according to Statistics Poland

Statistics Poland is the country's official central statistics organisation. Its published figures show that, as of 1st January 2025, the statutory minimum monthly wage was PLN 4 666 gross. In December 2025, median pay in the national economy was PLN 7 807.20. This means that half the people in employment were paid remuneration no higher than that, and the other half, no lower. The median value of pay differed by gender. Among men, it was PLN 8 027.85,

which is 101.5% of the total value. For women, at PLN 7 783.00. it represented 98.4% of the total value. Average pay in the national economy in 2025 was PLN 8 903.56.

Data from Statistics Poland show that, in 2025, companies running business activities centred on computer programming, consultancy and related activities paid an average of PLN 15 154.16, at PLN 16 576.59 for men and PLN 12 759.13 for women.

Average unadjusted gender pay gap:

[average pay for men - average pay for women] ÷ average pay of men x 100: 24%

More information on employment statistics at MakoLab can be found in Part 4. Governance, in the sections on the company's management and supervisory boards



Professional and personal development at MakoLab

The all-round development of our staff is important to us, which is why we have a wide range of pathways in place for the acquisition of knowledge. One example is the Developers' Community of Practice,

which meets once a fortnight and is enormously popular. MakoLabbers spent over 1 232 hours on in-house training and external training courses and conferences in 2025. An additional six people had monthly access to the Pluralsight training platform. We also held regular meetings with interesting practitioners and theoreticians for our managers..

Training topic	Total time
Specialist external and internal training	1 232.00
Personal data protection	172.75
MakoLab S.A. Human Rights Policy	100.24
MakoLab S.A. Code of Conduct	97.58
MakoLab S.A. Code of Ethics	91.17
Safe remote working	29.92
Periodic and initial OHS training	6.85
Security incident management training	64.25
Information security management policy	63.58
Other	64,75

Occupational health and safety

We are rigorous in our concern for occupational health and safety (OHS) and about ensuring that our staff's rights are not violated and that they feel comfortable at work. Safety is constantly monitored at MakoLab and OHS training is provided on a regular basis. In line with the Labour Code, every new person who joined us in 2025 was required to take a course, while our existing staff all underwent refresher training.



Number of OHS training courses in 2025	95
Number of workplace accidents in 2025	0



In the interests of our staff's well-being, we have introduced clear OHS procedures:

- PRO#124#** Procedure for assessing planned purchases of devices, machinery and workstation equipment in respect of compliance with OHS and ergonomic requirements
- PRO#125#** Procedure for handling hazardous and non-hazardous chemical substances
- PRO#126#** Procedure for reporting and handling workplace accidents
- PRO#127#** Procedure for handling used printer cartridges
- PRO#128#** Procedure for assessing compliance with OHS and ergonomic workstation requirements
- PRO#129#** Procedure for conducting and documenting OHS training
- PRO#130#** Procedure for the completion of OHS training

Workers in the value chain

One of MakoLab's strengths is our acceptance of variability and diversity. Our staff feel at home in international and multicultural environments and working on projects across various time zones. Given our company's openness to working internationally, we have built, and continue to build, a multicultural, multilingual staff community. We also offer internships to students internationally. Skillswise, our staff can be divided into a number of fields.

BACK-END

Our back-enders create tools to support online sales for global leaders in the automotive industry and the aviation sector. The technologies they use in their

daily work include C#, .NET Core, PHP, Java, Spring, Spring Boot and Hibernate.

FRONT-END

Our front-end team engages with all MakoLab's business areas. They work on the entire spectrum of our projects, from in-car type solutions, via financial simulators, to integrated platforms for constructing sales offers. Their day-to-day technologies include React, Angular and Vue.

QUALITY ASSURANCE

Our QA engineers also work for all MakoLab's business areas. They look after the whole process of producing software, from the design, via the entire production process, to the release. The QA team is actively involved in optimising the automatised tests, creating our proprietary tools and nurturing ongoing development.

DEVOPS

The DevOps teams stand guard over our clients' security and their uninterrupted access to their resources. They monitor, automate and develop not only infrastructures, but also cloud services in the Microsoft Azure, Amazon Web Services and IBM environments.

R&D

The R&D team is building AI skills on a company-wide scale. The areas they are involved in include AI, semantic networks, graph databases, ontologies and blockchain.

PROCESS AUTOMATION

Our experts in this field are highly knowledgeable and technically skilled in the XML, XSLT, HTML, CSS and JavaScript standards. They are also fluent in at

least one object-oriented programming language like Java, C# or .Net.

DIGITAL MARKETING

This field includes our UX/UI and web analytics teams, as well as our SEO and SEM experts. Responsible for building the user experience for websites and applications, their skill sets encompass not only building interfaces and conversion paths, but also conducting audits and examining customer behaviours, creating designs and prototypes and implementing changes. In addition, they analyse trends, create reports and support our clients.

SUPPORT UNITS

Our HR, marketing, finance, compliance and IT teams constitute our company's support structure.



Affected communities

As a company, we are well aware of our impact on the societies we operate within. We engage in an ongoing dialogue with all the stakeholders in local communities in order to listen to them and take their views into account in the business activities we conduct. We firmly believe that local problems are best solved at the local level. In addition, we are involved in creating new opportunities for economic development and social well-being in those communities by way of a wide range of initiatives suited to a given sphere.

All of our practices involving the use of land, forest and water resources are grounded in our awareness of the absolute imperative of protecting local communities' rights to those resources. At the same time, our business activities have never involved any kind of forced eviction of people whatsoever and we have no intention that they ever will. We do not employ public or private security

forces at any of our sites and have no plans ever to do so. We oppose any and all attempts to deprive local communities of their land, forest and water rights, forcibly evict them or use any other kind of force whatsoever against them. We expect the same attitude from our clients, subcontractors, associates and suppliers.

MakoLab is involved with local community activities and organisations contributing to the development of Poland's IT sector. We leverage the potential offered by the Central Poland ICT Cluster and SoDA as a means of contributing value as an aware employer and further enhancing our market growth.

We are proud to be able to share our knowledge and be involved in the activities of the Central Poland ICT Cluster. Established at the initiative of the Łódź University of Technology on 1st July 2012, it brings together ICT businesses, institutions providing business support and the HEIs of Łódź, including the project coordinator, the University of Technology. The cluster's activities serve to

integrate the organisations in the sector and build social awareness relating to the potential for education, work and further development in the region's IT industry as a whole. They also create conditions for the implementation of new information technologies, a field which includes the commercialisation of research results.

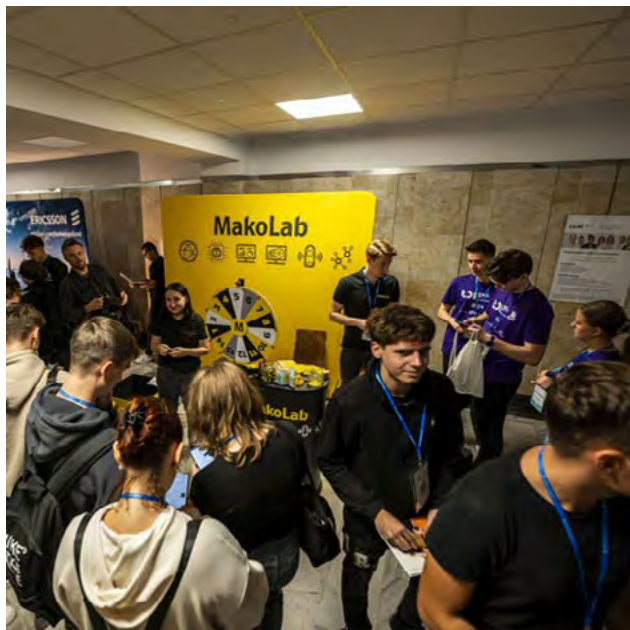
<https://www.ictcluster.pl/>

The SoDA* team supports member companies in promoting Polish programmers and software both in Poland and internationally. The organisation holds training courses and events for experts and managers, providing opportunities for networking and exchanging information freely.

As part of our fundamental principle of exchanging knowledge, we regularly publish articles and interviews sharing our know-how and our thoughts on our sector.

*Software Development Association, Poland

<https://sodapl.com>.



Łódź IT Days 2025



MakoLab joined the Łódź University of Technology Foundation's 2025 Scholarship Programme



SoDA 2025

JOIN IT IN ŁÓDŹ

In 2025, we took part in the sixth version of Join IT in Łódź. As we mentioned earlier in this part of the report, this time, the theme was 'IT unites generations'. We are always delighted to spread the word about Łódź as a high-tech city with excellent HEIs and outstanding IT companies and it gave us great pleasure to promote what we see as the crucial role played by generational diversity in forging powerful teams that bring plenty of creativity to the table.

YOUNG PEOPLE IN ŁÓDŹ

In 2024, we once again gave our support to the Young People in Łódź grant programme, which awards grants to the most outstanding students at the Łódź University of Technology and the University of Łódź. The programme is run by the city's Office of Economic Development and International Relations in conjunction with the city's largest HEIs and leading local employers.



Join IT in Łódź 2025

ŁÓDŹ IT DAYS

We stepped back into another of our annual roles again in 2025 when we took part in the careers fair held during Łódź IT Days to help young people decide on their career paths. Building on our contribution from previous years, we ran workshops and provided a programme of talks and lectures. Łódź IT Days is the largest ICT event in the Łódź region. Launched in 2017 and held on the campuses of Łódź University of Technology and the University of Łódź, it offers an array of free lectures, workshops and careers fairs devoted solely to the IT sector.

THE FINTECH COMMUNITY INITIATIVE

We are involved in the FinTech Community, a city initiative related to the need to integrate the FinTech sector. The primary purpose is working together in order to promote the enormous potential of the region as a place where FinTech projects are already being successfully accomplished and partners can be found to carry out ventures of that kind.



ŁódźHack 2025, organized by the University of Łódź partnered and sponsored by MakoLab

THE INVEST IN ŁÓDŹ PROGRAMME

MakoLab is active in supporting this initiative, which is intended to acquire investors for Łódź. 'Invest in Łódź' is the operational name for the Office of Economic Development and International Relations team, which is responsible both for promoting the city and economic collaboration and for attracting investment.

We support the local community and our door is always open to everyone; there are no divisions that we recognise. We organise periodic campaigns for young and mature talents and not only finance grants for talented students, but also invite them to visit our offices so that they can take a deeper dive into life at MakoLab.

We promote women working in IT and support parents returning to us after parental leave. Our staff come from backgrounds ranging from major cities to tiny hamlets. Only one thing counts at MakoLab... the person!



Young people in Łódź 2025

Consumers and end users

The company's long-standing presence on the market and experience in providing online solutions enable us to respond to our clients' needs in terms of formulating their digital operations strategies and implementing them effectively. In particular, we support our clients in identifying digital signals and relevant data from a wide range of external and internal sources and then collecting and processing those data so that they deliver business value. This approach allows us to

establish lasting relationships with clients at varying degrees of sophistication in leveraging digital tools as they run their businesses.

MakoLab offers customised services that deliver:

- 1. business value** that responds to a client's defined need and include means for measuring the solution's usefulness and efficacy;
- 2. creative value** that gives the solution end-user appeal and makes it intuitive to use;

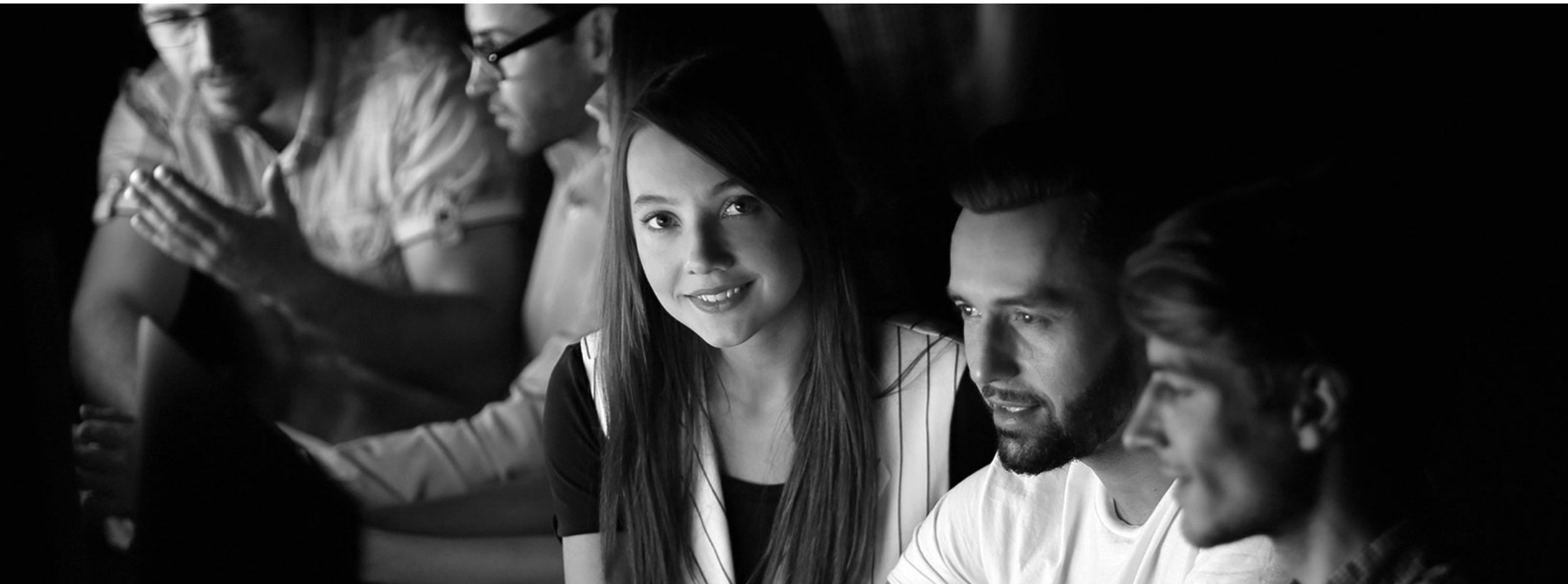
- 3. technological value** that ensures the solution is feasible, effective and scalable.

These three areas interact. Technology, for instance, provides all kinds of possibilities for carrying out a business process and boosting a product's attractiveness, while user expectations can be met in a range of ways, depending on the technical solutions employed.

MakoLab focuses on foreign markets and consistently develops the skill sets essential to a digital project house, namely:

- technological expertise;
- UX-oriented design;
- process agility;
- quality assurance.

Our main drive is towards growing our portfolio of the large global companies we primarily collaborate with and for which we deploy customised, end-to-end solutions. One of our major advantages here is our high proficiency at adapting our solutions to a client's current needs and budget, while incorporating the latest trends in their sector. Hand in hand with this goes our ability to work in an international environment.



MakoLab. Safeguarding human rights

The MakoLab human rights policy sets out the activities designed to serve the protection of human rights as widely understood. Our implementation of the policy takes into account both the fact that we are subject to the laws of the various countries we operate in and our obligation to comply with those laws. The internal documents in force in our organisation constitute the detailed solutions and regulatory mechanisms we apply in respect of human rights.

When our policy, procedures and obligations relating to other parties are more restrictive than provided for by local laws, we comply with our standards. Where local laws are less restrictive than the Universal Declaration of Human Rights, we make every effort to develop suitable rules in each case, with our policy as our guideline.

The MakoLab Human Rights Policy covers the following areas:

- 1. Respecting human rights**
- 2. Creating a safe working environment**
- 3. Ethical recruitment**
- 4. Working time, remuneration and additional benefits**
- 5. Freedom of association and collective bargaining**

- 6. Eliminating unlawful discrimination in the workplace**
- 7. Eliminating harassment and violence**
- 8. Promoting diversity and observing women's rights**
- 9. Eliminating slavery, forced labour and human trafficking**
- 10. Abolishing child labour**
- 11. Respecting the rights of minorities and indigenous peoples**
- 12. Avoiding forced eviction**
- 13. Practices for the use of land and water resources**
- 14. Reporting and explaining resolving irregularities**

For more information about our human rights and other procedures, please visit <https://makolab.com/governance>.

The MakoLab S.A. whistleblower channel

Any violations whatsoever concerning MakoLab staff can be reported at any time by way of our anonymous whistleblowers' channel. More information about this can be found in the *Governance* chapter, on page 38.

**Number of violations reported via
the whistleblowers' channel in 2025**

0



The background of the slide is a close-up photograph of a wood surface, showing prominent concentric growth rings that create a spiral-like pattern across the frame. The wood has a warm, light brown tone.

Part 4.

Governance

Declaration of compliance with the principles of corporate governance

Information regarding the current status of compliance with the principles of corporate governance is set out in a document entitled **Best Practices for NewConnect Listed Companies**.

The model adopted by the company should take into account shareholders' expectations and meet stakeholders'

needs. In so far as is appropriate to the nature and scale of the business, it should also include questions of ESG.

The company works to a transparent and reliable information policy, ensuring that communication with investors and analysts is carried out appropriately and systematically.

The supervisory board and management board are vital to the proper functioning of the company and to its long-term development, attainment of its strategic goals and achievement of satisfactory results. The decision-makers selecting the members of the supervisory and

management boards take the highest standards of company management and supervision into account and strive to maintain the versatility and diversity of both bodies. This includes consideration of potential board members' educational background, specialist knowledge, professional experience and sex, in order to ensure that the appointees have the qualifications, skill sets and experience crucial to enabling the boards to perform their duties and tasks properly.

The members of the two boards should act in the company's interests, maintaining their independence of opinion and judgement.

Effective internal control, risk management, supervision of compliance and internal audit solutions appropriate both to the company's size and to the nature and scale of its operations, are indispensable tools in terms of the hands-on supervision of the company.

The document is available in full, in Polish, at <https://makolab.com/investor-relations/komunikaty/>.

Shareholders

The company's share capital is PLN 698 698 and it is divided into 6 986 980 series A shares with a nominal value of PLN 0.10 per share. The company's series A shares, numbering 2,486,980 (two million, four hundred and eight-six thousand, nine hundred and eighty) are listed on the Alternative Trading System (NewConnect market) run by Giełda Papierów Wartościowych w Warszawie S.A. (the Warsaw Stock Exchange Company; GWP).

The shareholder structure as at 31. 12. 2025 is shown in the table below.

Shareholder	Total number of shares	Number of free float shares	Share of votes at the Shareholders' General Meeting
Krzysztofa Sopek	2 134 362	24 362	30.55%
Mirostaw Sopek	1 609 362	24 362	23.03%
Others	3 243 256	2 438 256	46.42%
Total	6 986 980	2 486 980	100.00%

The MakoLab S.A. Management Board

As at 31.12.2025, the company's management board comprised:



Mirosław Sopek
President of the Board



Piotr Adamkiewicz
Vice President of the Board

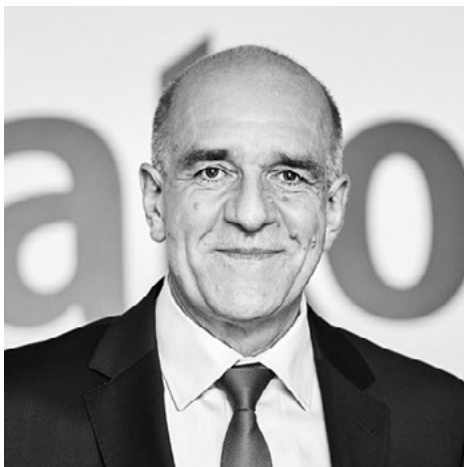


Marek Wodzisławski
Vice President of the Board



Piotr Ignaczak
Vice President of the Board

Biographical notes of the current board members are published on the company's website, at <https://makolab.com/investor-relations/zarzad>. Data relating to their remuneration in 2025 can be found under 'Other information' in the company's 2025 financial statement.



Wojciech Zieliński, 1961-2025,
*Our CEO and President
of the Management Board from 2008-2025*

The death of Wojciech Zieliński on 21.12.2025 brought an end to his term of office as President of the Management Board. On 30.12.2025, the supervisory board delegated its chair, Mirosław Sopek, to serve as the President of the Management Board.

Wojciech Zieliński's wholly unexpected death deprived us of a leader who, throughout his seventeen years with MakoLab, guided, inspired, supported and served as an example in his attitude and commitment to business while sustaining genuine concern for the people he worked with.

He was scrupulous in ensuring that the company was stable and secure in both the short and the long term. Planning many steps ahead and maintaining a detailed division of responsibilities within the organisation were always his highest priorities and they underpin the continuity

and sustainability of its operations even in times as difficult as those we are experiencing at present.

"The ship sails on to the port it's set course for." Wojciech Zieliński wrote those words to the MakoLab team during the pandemic. The weight they carry today is very different because, although the captain has left us, the ship sails on, borne by everything he taught us. The way he led MakoLab for seventeen years is difficult to encapsulate in a single sentence. He stood at the helm, armed with an engineer's precision that was interwoven with a deep sensitivity, always pairing freedom with responsibility and understanding growth not as a race, but as a journey.

Our marketing team created a short film as a way of remembering him. It also gives voice to some of the people who knew him best. It is our tribute to our late CEO, a mentor and a man who was, as those closest to him describe it, "irreplaceable".



To watch it, visit
<https://www.youtube.com/watch?v=Yx5vzlvtnqw>

The MakoLab S.A. Supervisory Board

The company's supervisory board consists of three to seven members, including the chair and deputy chair. At the same time, half of the members are independent and, when one shareholder owns a block of shares giving them more than 50% of the total number of votes, the supervisory board has at least two independent members. The members are elected by the Shareholders' General Meeting, with the exception of the first supervisory board, which was established by the founders.

Having resigned with effect from 28.02.2025, Jacek Michalak ceased to serve as a member of the MakoLab S.A. Supervisory Board. On 27.02.2025, at an Extraordinary Shareholders' Meeting, Mirosław Sopek and Marcin Sadlej were appointed to the board. The resolutions appointing the board members came into force on 01.03.2026.

As at 31.12.2025, the supervisory board comprised:

- **Mirosław Sopek**, Chair of the Supervisory Board
- **Sybilla Anna Graczyk**, Deputy Chair of the Supervisory Board
- **Sławomir Jarecki**, Member of the Supervisory Board
- **Jerzy Marek Rudziński**, Member of the Supervisory Board
- **Krzysztof Kulig**, Member of the Supervisory Board
- **Marcin Sadlej**, Member of the Supervisory Board

The content of the resolutions adopted at the Shareholders' General Meetings are available in Polish on our website, at
<https://makolab.com/investor-relations/wza>.



MakoLab plays fair

Our honesty, our work ethics and the consistency between our declared intentions and our actual operations make us a reliable and credible organisation in the eyes of internal and external stakeholders alike. Open, constructive dialogue and the respect we show to all our business partners build our reputation, which is a vital factor of long-term success.

MakoLab S.A. Code of Ethics

I. CONCERN FOR PUBLIC INTEREST

Members of staff bring concern for public interest to bear when working on behalf of the employer.

II. CONCERN FOR THE EMPLOYER'S AND CLIENTS' INTERESTS

Members of staff act in a way which is in the best interests of the employer and its clients and, at the same time, in line with public interest.

III. HIGH-QUALITY WORK AND ITS OUTCOMES

Members of staff make every effort to ensure that their work and its outcomes meet the highest possible professional standards.

IV. HONESTY AND INDEPENDENCE

Members of staff maintain honesty and independence in their judgements, professional opinions and activities.

V. ETHICAL MANAGEMENT

Staff members performing management functions comply with, and promote an ethical approach to managing the development and maintenance of products and services.

VI. PROFESSIONAL ACTIVITY

Members of staff support and promote the employer's ethical operations and its reputation for professionalism, in line with public interest.

VII. RESPECT FOR CO-WORKERS

Members of staff treat their co-workers with respect, are fair towards them and support them in performing their tasks and duties.

VIII. IMPROVING QUALIFICATIONS

Members of staff add to their knowledge and develop their skills of their own accord in terms of the work and tasks they perform.

The full document can be found at <https://makolab.com/governance>.

MakoLab S.A. Code of Conduct

FREEDOM AND EQUALITY

We believe in respecting every person's freedom and freedom of choice. We also promote equality and tolerance, irrespective of sex, race, health, age, ethnic origin, affiliation to organisations or other characteristics. We prize diversity and recognise how important it is to enable freedom of expression for our staff and stakeholders. We also continually work to build and develop an environment which is conducive to respect and tolerance for everyone.

RESPONSIBILITY AND ENVIRONMENTAL PROTECTION

We take responsibility for our activities and decisions and for minimising our impact on the environment. We comply with the laws and regulations concerning privacy, the confidentiality of information and combating negative practices. We are vigilant about protecting the natural

environment and follow measures designed to reduce our carbon footprint and promote sustainable practices in all our operations. We encourage our staff and suppliers to act responsibly towards organisations, stakeholders and society, taking into consideration the impact of their activities on the environment at the same time.

HONESTY, INTEGRITY AND SINCERITY

We believe that we are honest, truthful, upright, sincere and transparent in all our activities. We expect high standards and ethical conduct from our staff in this respect. We make every effort to proceed appropriately and fairly in all our interactions and to communicate openly and honestly and be truthful and accurate in all our operations and decisions.

HEALTH, PRIVATE LIFE AND DEVELOPMENT

We believe that health, fulfilment and a private life are important to the well-being of all of us and we work to provide a safe and friendly work environment which supports the balance between our staff members' professional and private lives and promotes physical, mental and emotional health. We nurture the development and knowledge of our staff, stakeholders and organisation alike.

TRUST, RESPECT AND OPENNESS

We believe in building trust and positive relationships with our staff, with stakeholders and with society. We promote mutual respect and understanding and we encourage open communication, active listening and constructive feedback, while simultaneously appreciating different points of view and opinions.

The full document can be found at <https://makolab.com/governance>.

Our staff undergo annual training on both our code of ethics and our code of conduct. We also established the MakoLab S.A. whistleblowers' channel, enabling staff and people outside the organisation to report any concerns they may have anonymously, without incurring any negative consequences from the company.

MakoLab S.A. whistleblower channel



Anyone can lodge a report anonymously about serious issues or their reasonable suspicions of such issues. They will incur no consequences from MakoLab for submitting a report of this kind.

Anonymous reporting of serious issues

This page enables you to submit information about reprehensible issues or report actions that are unethical or illegal or which violate the company's internal rules. The system has been introduced in order to reveal issues which would not have been brought to light otherwise.

You can report an issue of this kind confidentially, with the inclusion of your name and contact information or, if you wish, you can make your report in complete anonymity. Either way, there will be no negative repercussions from MakoLab S.A.

Every enquiry is treated confidentially and subject to rigorous security.

HR-related issues

Issues relating to HR cannot be reported via this system. They should be discussed with the relevant manager or director or with the HR department.

This page is your starting point for lodging a new, secure report or following up on an existing one.

Following up on your reports can be essential for the following reasons:

- 1 when you want to check the status of your report and find out if action is being taken;
- 2 if you want to add further information to your report;
- 3 when the system administrators have requested additional information from you in order to help them resolve the issue or take the appropriate action.



Report confidentially

You can choose to report confidentially. Your identity will be kept strictly confidential by the people handling your report and will only be known to them. You will be anonymous to any others involved in processing the report.

Your identity will not be disclosed to anyone else within the organisation without your consent, which will only be requested if it is essential to processing the report internally.

When you use this whistleblower channel confidentially, you and your report will be registered. This means that you can document any right to protection under whistleblower legislation as of the first time you make contact.



Report anonymously

You can choose to report anonymously if you prefer not to provide your identity to anyone at all during the process.

When you report anonymously, it may be difficult for you to invoke protection under whistleblower legislation at a later date.

If you choose to report anonymously, you should make sure that you leave no electronic traces during the process. Do not use this system on a PC or mobile phone provided by your employer and check any files you upload for meta-data. This will give you the best protection as an anonymous whistleblower.

However, reporting confidentially is recommended, since this will ensure you the best possible protection. Choosing the confidential reporting option is always recommended, because it ensures that your report is processed in the best way and that you are as fully protected as possible.

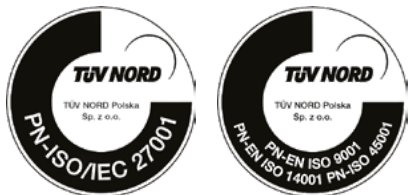
Number of violations reported via the whistleblowers' channel in 2025

0

At MakoLab, we value our staff's opinions, which is why we set up our virtual Q&A box in 2021. Any member of staff can use it to ask a question and receive an answer or share an idea with complete anonymity.

What we demand of ourselves we also expect of others

At MakoLab, business is very much more than providing services and solutions. Our approach to our clients, partners and associates is distinctive. We build lasting relationships which are grounded in an ethical attitude towards others and mutual respect, values that we work to promulgate amongst our staff and which help us to operate effectively, continually opening the door to talks about new projects.



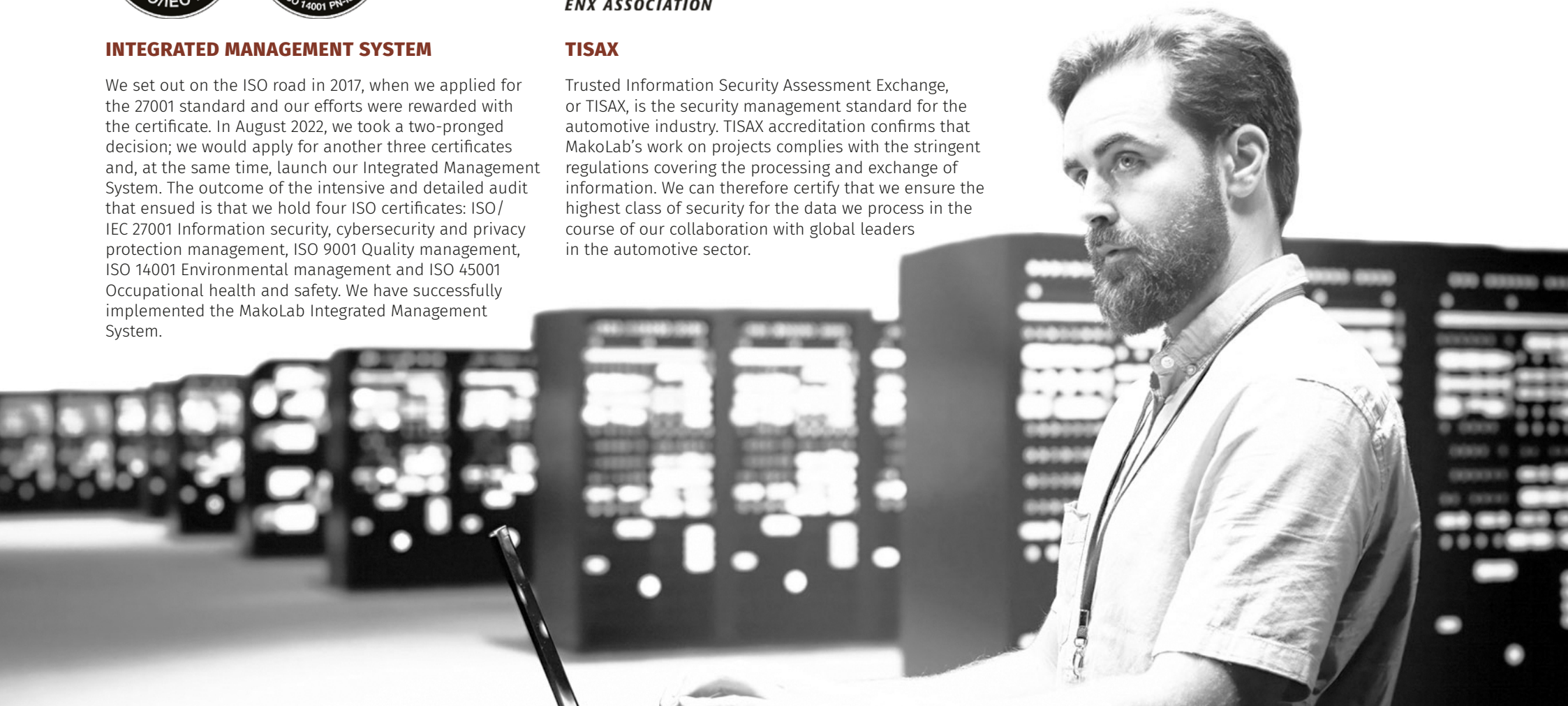
INTEGRATED MANAGEMENT SYSTEM

We set out on the ISO road in 2017, when we applied for the 27001 standard and our efforts were rewarded with the certificate. In August 2022, we took a two-pronged decision; we would apply for another three certificates and, at the same time, launch our Integrated Management System. The outcome of the intensive and detailed audit that ensued is that we hold four ISO certificates: ISO/IEC 27001 Information security, cybersecurity and privacy protection management, ISO 9001 Quality management, ISO 14001 Environmental management and ISO 45001 Occupational health and safety. We have successfully implemented the MakoLab Integrated Management System.



TISAX

Trusted Information Security Assessment Exchange, or TISAX, is the security management standard for the automotive industry. TISAX accreditation confirms that MakoLab's work on projects complies with the stringent regulations covering the processing and exchange of information. We can therefore certify that we ensure the highest class of security for the data we process in the course of our collaboration with global leaders in the automotive sector.



MakoLab S.A.

Code of Conduct for Partners

HUMAN RIGHTS AND WORKERS' RIGHTS

Partners:

- 1 abide by human rights as protected under international law, including people's right to their faith, political convictions and personal views and the right to belong to and associate with any organisation permitted by law;
- 2 neither use nor tolerate forced, slave or compulsory labour;
- 3 do not accept, but combat any and every form of discrimination, unequal treatment and prejudice on account of sex, race, skin colour, ethnic origins, sexual orientation, disability, age, marital status, parental status, religion, political views, nationality, social status and affiliation with organisations;
- 4 do not employ people who are younger than the minimum working age permitted under the local law;
- 5 comply with the local law, including regulations in respect of remuneration and working time;
- 6 comply with occupational health and safety regulations everywhere where they conduct their business;
- 7 do not tolerate any form of bullying or harassment whatsoever, particularly

physical or verbal abuse, sexual harassment and any other kind of harassment, threats or intimidation;

- 8 are open to diversity;
- 9 respect the traditions, business customs and the social and cultural norms of every country they operate in and every country that their staff and stakeholders come from;
- 10 provide every member of their staff with the possibility, including anonymously, of lodging complaints or reporting information about irregularities without any negative consequences for doing so.

ENVIRONMENTAL PROTECTION AND SUSTAINABLE DEVELOPMENT

Partners:

- 1 comply with national and international standards and laws in respect of environmental protection and with the local laws everywhere where they conduct their business;
- 2 ensure that they work to minimise their energy consumption and carbon footprint, reduce all types of waste and ensure that their waste is correctly disposed of;
- 3 monitor their impact on the natural environment wheresoever that is possible;
- 4 comply with the applicable law on disposing of hazardous substances.

LAWS AND ETHICAL BUSINESS

Partners:

- 1 comply with national laws and the laws of the European Union and the United States of America in respect of the control of exports and with sanctions and trade restrictions imposed on countries, governments, organisations, business entities and citizens. They disclose any and all information in order to enable MakoLab to comply with the laws in question;
- 2 prevent the occurrence of conflicts of interest and disclose any and all information which might lead to a real or potential conflict of interest with MakoLab or its staff;
- 3 neither use nor tolerate bribery and corruption;
- 4 neither bribe MakoLab's staff nor give them illegal or inappropriate benefits and gifts. In each case, they should check with MakoLab as to whether the benefits in question are appropriate;
- 5 comply with the applicable national laws on tenders and public procurement when engaging in business with governments, public institutions, state enterprises, government departments, local authorities and quasi-governmental bodies. In places where giving any kind of benefit whatsoever to public officials is prohibited, they refrain from doing so;
- 6 comply with fair competition and anti-trust laws and regulations;

- 7 settle their financial obligations on time;
- 8 document and communicate their economic situation honestly and transparently;
- 9 adhere to ethical business practices;
- 10 disclose any and all information which might threaten MakoLab's interests;
- 11 oblige their staff to comply with the principles of the Code and ensure that they work to improve in terms of ethical standards;
- 12 undertake to notify MakoLab of any and every suspected violation of the Code;
- 13 ensure compliance with the Code and promote its principles among their business partners and the organisations they collaborate with.

The full document can be found at <https://makolab.com/governance>.



Our *Supplier Relations Management Policy* consolidates the principles for collaboration and meeting requirements for quality management, environmental management, occupational health and safety, sustainable development, including human rights, and ensuring appropriate information security in relationships between MakoLab S.A. and its contractors and/or suppliers. What follows are excerpts from the policy.

Occupational Health And Safety

- 1 MakoLab S.A. is committed to maintaining a workplace which is safe and healthy for all its staff, contractors and visitors. We are well aware of the fact that our suppliers play a vital role in keeping to that goal and we work together with them in order to ensure that occupational health and safety standards are maintained throughout our supply chain.
- 2 Each time we select a supplier and before we place an order, we identify, analyse and assess not only the risks and hazards which arise from the contractors' operations and may have an impact on our company or other stakeholders on our premises, but also the aspects of our activities and operations which could have an impact on our contractors' staff.
- 3 Similarly, suppliers are obliged to notify MakoLab about any incident or accident which might have an impact on our company.

- 4 The OHS requirements stemming from the integrated management system in place at the company are presented to suppliers in order to ensure that they are understood. Suppliers undertake to comply with those requirements and to ensure the compliance of their staff and suppliers.
- 5 The asset or process owner is obliged to ensure that arrangements are consistent with the requirements of the relevant laws.
- 6 In addition, every time a supplier performs work on our premises, they will be given a leaflet containing basic information about the relevant health and safety requirements.

Environmental management

- 1 MakoLab S.A. is committed to promoting sustainable development and reducing its negative impact on the environment and we expect our suppliers to share our commitment in both areas.
- 2 We recognise the crucial part played by our suppliers and collaborate with them for the purposes of promoting responsible environmental practices and driving forward to a sustainable future.
- 3 We require our suppliers to save natural resources, including energy and water, and to minimise waste and pollution.
- 4 The environmental management requirements stemming from the integrated management system in place at the company are presented

to suppliers in order to ensure that they are understood. Suppliers undertake to comply with those requirements and to minimise their negative impact on the environment.

- 5 The asset or process owner is obliged to ensure that arrangements are consistent with the requirements of the relevant laws.
- 6 Suppliers should continually be seeking ways to improve their results in terms of reducing their negative impact on the environment and protecting it. This includes determining the relevant goals, targets and tasks, tracking progress and implementing measures designed to achieve the aims.

The principles of sustainable development

- 1 As a company, we believe in complying with human rights and promoting sustainable practices throughout our operations and right along our supply chain. Understanding the impact that our suppliers have on our achievement of these goals, we collaborate with them in order to ensure that our products and services are created and provided ethically and sustainably. This enables us to build a supply chain which not only reflects those values, but is also beneficial to everyone involved.
- 2 We expect our suppliers to observe human rights in relation to their staff and other people affected by their activities.

- 3 For the sake of clarity, the requirements arising from MakoLab's commitments in terms of observing human rights and adhering to the principles of sustainable development are set out in our Procedural Code for MakoLab S.A.'s Partners. Our suppliers undertake to comply with those requirements.

- 4 We also expect transparency from our suppliers as regards their observance of human rights and adherence to the principles of sustainable development. This includes enabling us to monitor the relevant activities, as necessary, in order to ensure that they comply with our policies and the abovementioned code. To this end, we might carry out an on-site visit, request records and talk to suppliers with a view to understanding their practices and determine any areas which may need improvement.

- 5 We are well aware of the fact that human rights and sustainable development are ongoing commitments which require constant work in order to progress. We expect our suppliers to continue to analyse and improve their practices in both spheres. We also encourage them to adopt similar principles and practices in respect of not only their organisation, but also their own supply chain.

MakoLab S.A. Personal Data Protection Policy

The personal data protection policy in place at MakoLab S.A. is designed to be a map of requirements, rules and regulations for the company's protection of personal data.

Conclusion

We are committed to running MakoLab S.A. in harmony with nature and in line with what our staff expect. In fact, during recruitment and onboarding, we are observing a steady increase in how frequently candidates and new members of staff are expressing an interest in CSR as a critical aspect of our operations. Our long-term relationship with our local community continues to bear fruit in both planned and spontaneous activities which resonate widely in Łódź and beyond.

Intensive work rooted in the European Sustainability Reporting Standards (ESRS) is in progress at our company. In 2025, we underwent an external ESG data audit in order to respond still better to our stakeholders' needs.

This report features some of the results of that work so far, reflecting the following ESRS requirements:

- **Part 2. Environment:** ESRS E1, ESRS E2, ESRS E3, ESRS E4, ESRS E5;
- **Part 3. Social:** ESRS S1, ESRS S2, ESRS S3, ESRS S4;
- **Part 4. Governance:** GOV-1, GOV-4.

Although we have no mandatory obligation to publish a full report aligned with the ESRS, we took the directive and standards as our inspiration and model as we set out to create this report and provide anyone interested with the best possible insights into the extensive range of environmental, social and governance activities undertaken by MakoLab S.A.

Our CSR work can be followed at

<https://makolab.com/governance/corporate-social-responsibility>

and our activities can also be observed on our social media channels:



<https://www.youtube.com/@MakolabPL>



https://www.instagram.com/makolab_digital/



<https://www.facebook.com/MakoLab.SA>



<https://www.linkedin.com/company/makolab/>

MakoLab S.A. Corporate Social Responsibility Report 2025

Compiled by the MakoLab S.A. Human Resources Department and Marketing Department, in conjunction with the staff of the Compliance Department and Finance Department.

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