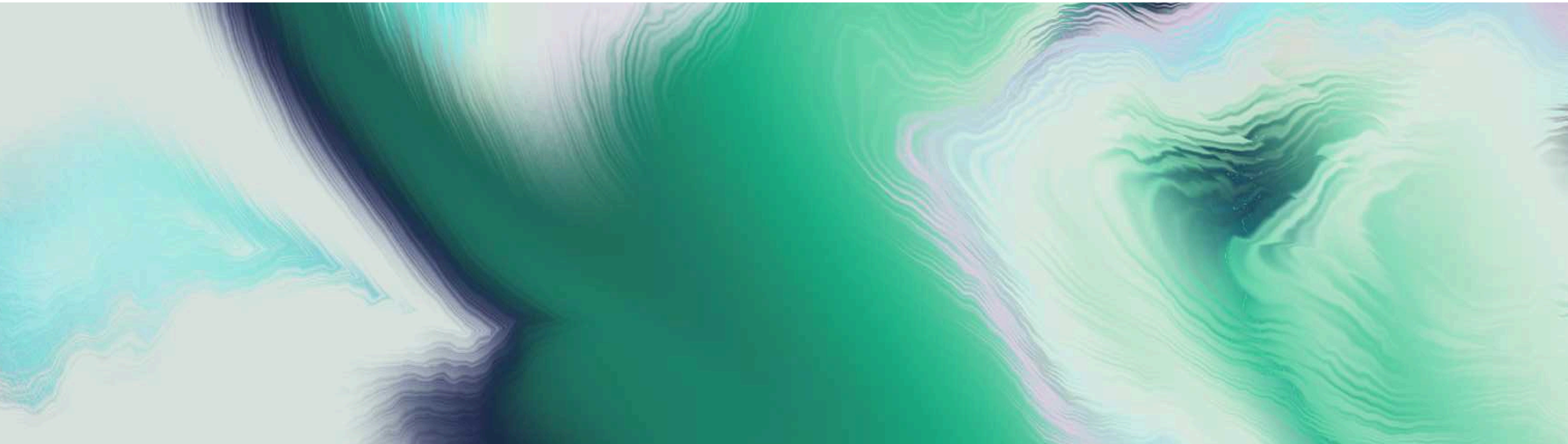
Intellias

# Sustainability report

2025



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## Building Technology That Matters .

We operate in a world of profound disruption – technological, geopolitical, and human. At Intellias, we have chosen not to stand apart from it, but to shape how technology responds to it.

## People are our first principle.

Everything we build begins and ends with them. In 2025, we deepened a culture of genuine inclusion: 99% of employees report satisfaction with our EDI practices, women hold 47% of management positions, and initiatives like Empower Her and She Is Tech are moving representation from aspiration to reality.

## Responsibility is a design principle, not a compliance exercise.

Our EcoVadis score rose from 34 to 57 in a single year. Over 500 employees across 13 countries participated in our Ecomobility Summer programme, collectively avoiding nearly 35,000 kg of $CO_2$. On AI – the defining challenge of our industry – we have chosen accountability over ambiguity, embedding responsible practices into how we engineer, not after.

## We do not separate business success from social responsibility.

Intellias has deep roots in Ukraine, a country at war. Since 2022, we have sustained substantial humanitarian and financial contributions to affected communities, defenders, and veterans – from supporting the para ice hockey team "Unbroken" to STEM programmes for veterans' children. These are not corporate gestures. They are who we are.

## We are in a transitional phase — and we are transparent about it.

We are progressively adopting the European Sustainability Reporting Standards (ESRS), strengthening our governance, and building the systems that will make our commitments fully auditable. This report is an honest account of where we stand today, not a polished performance of where we wish we were.

The direction is clear. The commitment is real. And the people making it happen are on every page of this report.

Vitaly Sedler
Founder and Chief Executive Officer, Intellias

# About Intellias

# Clear outcomes ahead

Intellias is an AI-enabled product engineering and digital solutions partner for a world in constant change. As industries evolve and expectations rise, we help companies cut through complexity, focus on what matters, and turn ideas into measurable outcomes.

For over 20 years, we've combined deep domain knowledge and senior expertise to deliver award-winning digital products across mobility, healthcare and life sciences, FSI, retail and beyond. We build long-term partnerships with our clients and foster impact-driven workplaces where our people see their contribution recognized. Intellias. Clear outcomes ahead.

# Industries in focus

## Mobility

## Healthcare

## Retail

## Financial services & Insurance

## Software & Platforms

Domain-specific Digital Solution Office

Vertical customer success team

Specialized delivery teams staffed by senior talent

Compliance with industry standards

# Culture and values

Intellias is a company created by people, for people.

We foster a culture of partnership, caring, and respect.

We will never back down on that no matter how fast we grow. What's important to us is attention to individuals, not do-it-like-this processes. Whether we succeed or fail, learn or mentor, start new journeys or reach new heights, we make sure to keep our human touch. We are sincerely committed to making everyone feel welcome, connected, and heard. This is the environment in which Intellias tech solutions are born.

## One team

## Getting things done

## Empathy

## Focus on value

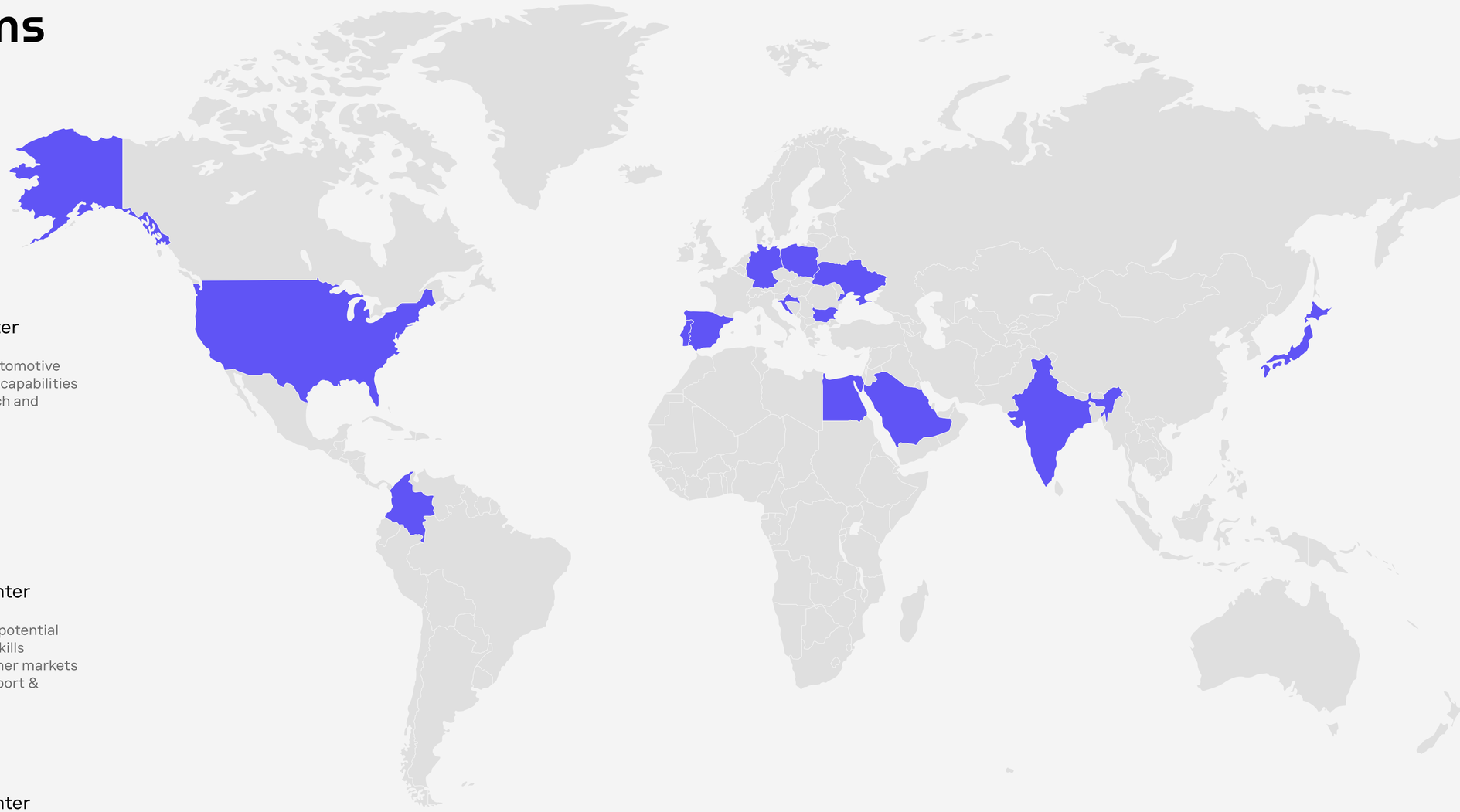
## Growth mindset

## Equity, diversity, inclusion

# Our services

| | | | | |
|---|---|---|---|---|
| **Product engineering** | Product strategy | Platform development | Quality engineering | Managed support |
| **AI services** | AI-Enabled engineering | Generative AI | AI ready data engine | Responsible AI |
| **Data** | Data strategy | Data governance | Data engineering | |
| **IT & cloud infrastructure** | Technology consulting | Application modernization | | |

# Our AI-enabled teams scale to meet your challenge



### US, UK, Germany, the Middle East: Onshore vertical CoEs

- Direct support to client markets
- Vertical CoEs: Minneapolis: HC. London: Retail, BFSI. Munich: Automotive
- Customer success and delivery leadership
- Business development and partnership locations

### Egypt: Engineering Center

- Growing hub for automotive expertise and R&D capabilities
- Access to niche tech and language skills

### Western Europe: Design & Engineering

- Nearshore for European clients, close cultural proximity
- Strong product, business and engineering expertise

### India: Engineering Center

- Excellent scaling potential
- Access to niche skills unavailable on other markets
- Main hub for support & maintenance

### Eastern Europe: Engineering, AI, Innovation

- Nearshore for European clients
- Strong engineering and technology expertise
- Zagreb: AI & ML Hub
- Krakow: Innovation Labs

### Latin America: Engineering Center

- Nearshore for NA clients
- Strong product engineering and tech expertise
- Good scaling potential, moderate costs

**3000**
People

**17**
Locations

**75%**
Senior engineers

**5,5%**
Attrition rate

# Business model and value creation

Intellias provides software engineering, digital consulting, data and AI, cloud, and product engineering services to clients across multiple industries.

The company creates value through the design, development, deployment, and support of digital products and technology solutions. Services are delivered through project-based engagements and long-term client relationships.

Value creation is enabled by:

- Skilled workforce and engineering expertise
- Digital infrastructure and technology platforms
- Business partnerships and supplier ecosystem

# Value chain overview

The Intellias value chain comprises upstream suppliers and partners supporting service delivery, the company's own operations responsible for creating and delivering value, and downstream client activities related to the deployment and use of digital solutions.

| Upstream | Own Operations | Downstream |
|---|---|---|
| Cloud and infrastructure providers | **Core value creation activities** | Clients and partners |
| Technology vendors and platform partners | Global Marketing | Deployment and use of digital solutions |
| Hardware and IT equipment suppliers | Business Development | Operation and maintenance of delivered solutions |
| External contractors and talent sourcing partners | Delivery | Ongoing support services |
| Professional service providers | **Supporting functions** | Long-term client engagements |
| | Talent Management | |
| | Operations Management | |
| | Process Inspection & Adaptation | |
| | **Governance** | |
| | Strategy & Business Capabilities | |
| | Risk, Compliance & Resiliency | |

## Value Stream

- **Global marketing**
  - Value Proposition and Marketing Assets Definition
  - Lead Generation
- **Business development**
  - Opportunity Identification and Qualification
  - Presales
  - Contract
  - Account Management
- **Delivery**
  - Onboarding Engagement
  - Service Delivery
  - Closing Engagement

## Operational Enablers

- **Talent management**
- **Operations management (Finance, Legal, IT, etc.)**
- **Process inspection & adaption**

## Company Strategy & Governance

- **Develop & execute vision and strategy**
- **Develop and manage business capabilities**
- **Manage enterprise risk, compliance, and resiliency**

# Sustainability in the Intellias business model

Sustainability considerations are integrated into the Intellias business model through both operational practices and client solutions.

Within operations, the company focuses on responsible business conduct, workforce well-being, and efficient resource use. Across its value chain, Intellias promotes responsible supplier practices and ethical standards.

In client engagements, sustainability considerations may influence technology choices, product development, and innovation priorities, particularly where digital solutions contribute to improved efficiency, reduced resource consumption, or more inclusive and responsible technology use.

This integrated approach enables Intellias to address sustainability impacts, risks, and opportunities across the value chain and supports the identification of material ESG topics.

# Sustainability governance and management

This section describes how Intellias governs sustainability matters across the organization. It outlines the governance structure and responsibilities of leadership bodies, integration of sustainability considerations into strategic decision-making, management of sustainability risks and impacts, and internal controls applied to sustainability data and reporting.

In 2025, Intellias improved its EcoVadis score from 34 to 57, reflecting progress in strengthening sustainability governance, policies, and management practices. External ESG assessments are used as a reference point to identify gaps and support continuous improvement in ESG dimensions.

# Governance structure for sustainability

Intellias applies an executive-led governance model in which sustainability oversight is embedded at the highest level of decision-making through the executive leadership team. Sustainability considerations are integrated into strategic planning, operational management, and enterprise risk oversight.

Overall oversight of sustainability is exercised at the executive level, with responsibilities distributed across relevant functions who ensure that environmental, social, and governance (ESG) considerations are incorporated into business planning, operational decision-making, and long-term value creation.

The executive leadership team includes the CEO and senior executives responsible for key operational and corporate functions, including finance, legal, talent management, delivery, and administration. This structure ensures that sustainability considerations are addressed alongside financial and strategic priorities.

Within this governance framework, sustainability oversight is organized across four key areas:

- Ethical and responsible business practices
- Own workforce, labour, and human rights
- Environmental stewardship
- Social impact and community engagement

Executive leaders responsible for these areas monitor performance, identify risks and opportunities, and escalate material sustainability matters to executive leadership when necessary.

To strengthen sustainability governance, Intellias plans to introduce a dedicated sustainability manager role and establish a cross-functional ESG committee in 2026.

# ESG expertise and advisory support

Sustainability oversight at Intellias is supported by cross-functional expertise across the organization, including in environmental management, compliance, workforce management, and responsible business practices. Executives responsible for sustainability topics possess relevant expertise within their functional areas and regularly participate in sustainability-related trainings and industry events to maintain and further develop ESG competencies.

In addition, Intellias receives advisory support from Horizon Capital's ESG advisor, who provides guidance on sustainability governance and ESG best practices when required. This external advisory supports continued development of the company's sustainability management processes and alignment with evolving European sustainability reporting requirements.

# Roles and responsibilities

Responsibility for sustainability topics is allocated across executive leadership functions to ensure accountability for key ESG areas.

| ELT member / function | Sustainability responsibility |
|---|---|
| Chief Executive Officer | Overall accountability for sustainable development and ESG oversight |
| VP Finance | ESG-related financial disclosures and sustainability-related financial risk oversight |
| Head of Legal Department along with Compliance function | Ethics, anti-corruption, regulatory compliance and governance risks |
| VP Talent Management | Workforce matters including working conditions, diversity and employee development |
| VP IT and Administration along with EMS Manager | Environmental management system, energy use, carbon footprint and environmental compliance |
| CSR Lead | Implementation of community engagement and social impact initiatives |

*The data is accurate as of 2025. The organizational structure changed thereafter.

# Oversight process and information flow

Sustainability performance and progress on ESG initiatives are reviewed quarterly through the company's ESG Strategic Initiative reporting process.

The ESG Strategic Initiative leader prepares sustainability updates that are submitted to the CEO Office. Key developments and risks are communicated to the CEO and the executive leadership team as part of leadership oversight.

In addition, certain sustainability topics are reported directly by responsible functions. Workforce-related matters are reviewed by the VP talent management and reported to the CEO monthly.

Ethics or compliance incidents are reviewed by the ethics committee and escalated to executive leadership where necessary.

Sustainability information used for internal oversight and sustainability reporting is collected across responsible functions and periodically consolidated by the ESG strategic initiative leader.

# Stakeholder engagement

Intellias engages with a range of internal and external stakeholders to understand expectations, identify relevant sustainability topics, and inform decision-making processes.

Stakeholder engagement is integrated into the company's governance and day-to-day operations. The company maintains ongoing communication with stakeholders through regular interactions across its key business functions, rather than through separate formal exercises.

While stakeholder input is systematically considered by responsible functions, a formal ESRS-aligned stakeholder mapping and prioritization process will be further developed as part of the planned double materiality assessment.

| Stakeholder group | Key engagement methods | Frequency / nature of engagement | Key topics raised | How input is used |
|---|---|---|---|---|
| Employees and contractors | Engagement surveys, one-on-one meetings, HR channels, Employee Resource Groups (ERGs), internal platforms | Continuous; formal surveys conducted periodically | Working conditions, well-being, career development, inclusion, workplace culture | Input informs HR policies, well-being programmes, engagement initiatives, and management decisions |
| Clients and business partners | Ongoing project interaction, account management, RFx processes, feedback mechanisms | Continuous, embedded in service delivery | Service quality, data security, compliance, responsible AI, delivery performance | Feedback informs service improvement, risk management, and development of responsible technology practices |
| Suppliers and vendors | Vendor assessments, contract management processes, compliance checks | Periodic and contract-based | Business conduct, data security, compliance requirements | Input informs supplier selection, risk assessment, and contract management decisions |
| Local communities and beneficiaries | CSR programmes, volunteering initiatives, partnerships with NGOs and educational institutions | Ongoing, project-based | Community needs, education, social support, local impact priorities | Input informs design and implementation of social impact initiatives |
| Industry associations and professional networks | Participation in industry clusters, working groups, events, and collaborative initiatives | Ongoing | Industry trends, regulatory developments, talent development, responsible business practices | Insights inform strategic discussions, policy development, and ESG topic identification |

## Integration into governance and decision-making

Stakeholder perspectives are incorporated into governance and management processes through established escalation and reporting mechanisms. Stakeholder input contributes to the identification and assessment of sustainability-related impacts, risks, and opportunities, as reflected in the IROs presented in this report.

Employee feedback is reviewed by the HR function and escalated to executive leadership where relevant.

Client-related insights are integrated into delivery and account management processes and inform operational improvements and risk management.

Supplier-related information is considered within procurement and contract management processes.

Feedback from community initiatives and partnerships informs the development and refinement of social impact programs.

Insights from industry associations contribute to understanding regulatory developments and evolving stakeholder expectations.

These inputs help identify sustainability-related impacts, risks, and opportunities, and support the continuous improvement of policies and processes.

## Future development

As part of its European Sustainability Reporting Standards (ESRS) implementation roadmap, Intellias plans to further formalize its stakeholder engagement approach by introducing structured stakeholder mapping and prioritization, enhancing documentation of engagement outcomes, strengthening the link between stakeholder input and materiality assessment processes.

# Integration of sustainability into strategy and decision-making

Sustainability considerations are integrated into strategic planning and operational decision-making.

Responsible executive functions assess sustainability-related impacts, risks, and opportunities within their annual planning processes. Cross-departmental ESG initiative consolidates sustainability actions across organizational functions.

Sustainability considerations also influence the development of digital solutions delivered to clients. Engineering practices prioritize efficient digital infrastructure and reduced computational load, helping lower energy consumption in digital systems.

Where relevant, sustainability considerations may also influence technology choices and product development priorities, particularly where these support resource efficiency, responsible technology deployment, or inclusive digital design.

Responsible business conduct in the supply chain is promoted through the company’s Supplier Code of Conduct, which establishes expectations related to ethical practices and responsible operations.

# Sustainability due diligence and materiality assessment

Intellias is committed to developing and implementing due diligence processes to identify, assess, and address actual and potential adverse impacts on people and the environment, as well as related risks and opportunities.

These processes are integrated into the company’s existing governance, compliance, and operational frameworks and are applied across key areas of the business, including workforce management, environmental performance, ethical conduct, and supply chain practices.

Existing due diligence mechanisms include:

- Ethics and anti-corruption controls, supported by a grievance mechanism and regular compliance reviews
- Environmental monitoring through the Environmental Management System (EMS), enabling identification and management of environmental impacts
- Supplier engagement processes incorporating baseline ethical, social, and compliance considerations
- Human resources policies and management processes addressing workforce-related impacts, including working conditions, health and safety, and employee development

These mechanisms support the identification of sustainability-related impacts, risks, and opportunities across the company’s operations and value chain.

## Identification of sustainability topics (transitional approach)

During the reporting year, Intellias did not conduct a formal double materiality assessment (DMA) in accordance with ESRS requirements.

Sustainability topics were identified on a preliminary basis through management judgement and were informed by operational experience, sector benchmarking, and external advisory support from Horizon Capital.

Stakeholder perspectives were considered through existing engagement channels, including employee feedback mechanisms, client interactions, internal governance processes, and advisory input.

Based on this approach, Intellias has identified a set of sustainability topics considered relevant to its operations and business context. These topics reflect current areas of focus and are not presented as ESRS-defined material topics.

Identified topics include:

- Ethical business conduct and compliance
- Own workforce, including working conditions, well-being, and inclusion
- Environmental management and energy use
- Social impact and community engagement
- Data security and responsible use of technology

These topics have informed current ESG management practices and disclosures and will be further validated through the planned double materiality assessment.

## Planned development

Intellias recognizes the importance of conducting a structured double materiality assessment in line with ESRS requirements and plans to implement this process in a future reporting period once appropriate internal processes and resources are in place.

The assessment will evaluate both:

**Impact materiality** – the company's actual and potential impacts on people and the environment

**Financial materiality** – sustainability-related risks and opportunities that may affect the company's financial performance, position, or future prospects

Results of the assessment will form the basis for identifying material impacts, risks, and opportunities and will inform future sustainability strategy, risk management, and disclosures.

# Impacts, risks, and opportunities (IROs)

As part of its transitional alignment with European Sustainability Reporting Standards (ESRS), Intellias identifies and manages sustainability-related impacts, risks, and opportunities (IROs) across its operations and value chain.

In the absence of a formal double materiality assessment in the reporting year, IROs have been identified through a structured internal process based on:

- Management expertise and functional ownership
- Enterprise risk management processes
- Operational experience across key business functions
- Stakeholder input collected through existing engagement mechanisms
- External benchmarking and advisory support

IROs are assessed across two complementary dimensions:

- Impact perspective — actual or potential positive and negative effects of company activities on the environment and society
- Financial perspective — sustainability-related risks and opportunities that may affect financial performance, operational continuity, or long-term value creation

| Topic | Scope (value chain) | Key impacts (actual/potential) | Key risks | Key opportunities | Link to existing management | Related disclosures (report sections) | ESRS / GRI topical reference |
|---|---|---|---|---|---|---|---|
| Ethical business conduct and compliance | Own operations, upstream | Promotion of ethical behaviour, prevention of corruption and misconduct, fair business practices | Regulatory non-compliance, legal sanctions, reputational damage | Strengthened trust with clients and partners; improved compliance culture | Code of Conduct, Ethics Committee, compliance training | Ethics and Compliance; Political Engagement and Public Policy | ESRS G1; GRI 205, 415 |
| Own workforce (working conditions, well-being, inclusion) | Own operations | Employee well-being (incl. OHS), working conditions, social dialogue, workforce participation, diversity and inclusion, professional development and employability, inclusion of vulnerable groups (incl. veterans), potential negative impacts (stress, burnout) | Talent attrition, employee safety risks (incl. war-related factors), reduced engagement, productivity loss, reputational risks as employer | Talent attraction and retention; stronger employer brand; higher productivity and engagement | HR policies, engagement surveys, well-being programes | Our People (OHS, Well-being, EDI, Learning & Development, Social Dialogue, Veteran Reintegration) | ESRS S1; GRI 401, 403, 404, 405 |
| Environmental management (energy use and emissions) | Own operations, upstream (digital infrastructure) | Greenhouse gas emissions, energy consumption from offices and digital infrastructure | Rising energy costs, regulatory pressure, transition risks, infrastructure disruptions | Energy efficiency improvements; optimization of digital infrastructure; contribution to low-carbon economy | Environmental Management System (EMS), GHG monitoring | Our Planet (GHG Emissions; Energy; Sustainable Mobility) | ESRS E1; GRI 302, 305 |
| Resource use and circularity | Own operations, upstream | Waste generation, use of IT equipment and materials, resource consumption | Inefficient resource use, regulatory requirements, increasing waste volumes | Improved resource efficiency; cost optimization; circular practices | EMS, procurement practices | Our Planet (Waste and Resource Management; Responsible Procurement) | ESRS E5; GRI 301, 306 |
| Data security and privacy | Own operations, upstream | Protection of client and user data; prevention of breaches and misuse | Cybersecurity incidents, data breaches, regulatory penalties, loss of client trust | Competitive advantage as a trusted partner; access to regulated industries | ISO 27001-based ISMS, security controls, training | Data Security and Privacy | ESRS G1; ESRS G1, S4 GRI 418 |

| Topic | Scope (value chain) | Key impacts (actual/potential) | Key risks | Key opportunities | Link to existing management | Related disclosures (report sections) | ESRS / GRI topical reference |
|---|---|---|---|---|---|---|---|
| Responsible use of a Artificial intelligence (AI) | Own operations, downstream | Positive impact through responsible AI deployment; risks of bias, misuse, unintended consequences | Regulatory non-compliance (e.g. EU AI Act), ethical risks, reputational impact | Development of trusted AI solutions; innovation; enhanced client value | Responsible AI Policy, governance, and controls | Responsible and Ethical Use of AI | ESRS G1, S4 |
| Supply chain (supplier practices and sustainability) | Upstream | Influence on supplier environmental, labour, and ethical practices; indirect impacts through procurement | Supplier non-compliance, operational disruptions, reputational risks | Strengthened responsible sourcing; improved supplier relationships and resilience | Supplier Code of Conduct, vendor assessment processes | Supply Chain | ESRS S2; GRI 414, 308 |
| Social impact and community engagement | Downstream, communities | Positive contributions through volunteering, education, partnerships, crisis support | Ineffective allocation of resources; limited measurable impact | Strengthened community relations; enhanced reputation; employee engagement | CSR programmes, partnerships | Our Social Impact (Volunteering; Education; Women in STEM; Ukraine support) | ESRS S3; GRI 413 |
| Inclusion and responsible digital solutions (incl. accessibility) | Downstream | Improved accessibility and usability of digital products; reduced digital exclusion | Failure to meet accessibility expectations; reputational risks | Differentiation through inclusive design; alignment with regulations and client needs | Inclusive design practices, training | Inclusive Design, Our People (EDI) | ESRS S4; GRI 416 |
| Service quality and delivery excellence | Own operations, downstream | Reliable and high-quality service delivery; impact on client operations and satisfaction | Service disruption, quality issues, client dissatisfaction, reputational damage | Long-term client relationships; competitive differentiation | Quality management practices, delivery frameworks | Excellence in Service | ESRS S4, GRI 3 |

# Risk management and internal controls

Sustainability risks are integrated into Intellias's enterprise risk management (ERM) framework and managed using the same principles applied to other enterprise risks.

ESG risks are identified and monitored by responsible executive functions, taking into account likelihood, potential financial or reputational impact, and relevance to company operations.

The following table summarizes ESG risk categories, the responsible governance function, and the primary monitoring mechanism:

| ESG risk category | Responsible function | Primary monitoring mechanism |
|---|---|---|
| Climate and environmental risks (physical and transition) | EMS Manager; Administrative Leadership | Environmental management system; continuous incident monitoring; annual compliance review |
| Workforce and human capital risks | VP Talent Management and Ethics Committee | HR reporting; employee feedback mechanisms; annual compliance review; continuous incident monitoring; |
| Ethics, compliance, and governance risks | Head of Legal Department; VP Finance; Compliance function and Ethics Committee | Continuous incident monitoring; grievance mechanism; regular compliance review |
| Regulatory and reporting risks | Head of Legal Department; VP Finance; EMS function | Regulatory horizon scanning; annual compliance review |
| Social impact and community risks | Sustainability & CSR function | CSR programe monitoring; stakeholder feedback |

## Escalation and response

Material ESG risks are escalated to executive leadership through established governance channels. Escalation criteria include risks with potential for significant financial impact, reputational exposure, regulatory sanction, or harm to people or the environment. Upon escalation, the CEO and relevant VPs assess the appropriate response, allocate resources where necessary, and determine whether external disclosure is required.

# Internal controls over sustainability reporting

Sustainability data is subject to internal management review prior to external disclosure. The Sustainability function coordinates ESG data consolidation, while underlying information is provided and validated by responsible functional owners:

VP Talent Management – workforce indicators*

EMS function – environmental indicators

CSR Lead – social impact and community engagement indicators

*Data is accurate as of 2025. Organizational changes were implemented afterward.

During the reporting year, ESG data collection processes were semi-centralized and relied on structured data requests and management confirmation. The company is strengthening ESG data governance to improve documentation, transparency, and audit readiness.

Planned improvements include:

01

Centralized ESG data management system with defined data owners and submission workflows

02

Documented data collection and validation procedures aligned with applicable reporting requirements

03

Clear accountability and approval workflows for ESG data owners across functions

04

Assessment of the need for third-party assurance over selected sustainability metrics

## Transitional application of ESRS

This report represents Intellias's transitional step toward alignment with European Sustainability Reporting Standards (ESRS). While selected ESRS principles and disclosure elements have been incorporated, certain components — including a formal double materiality assessment and comprehensive metric coverage — remain under development and will be implemented in future reporting periods.

## Roadmap for further alignment

Intellias intends to continue strengthening its sustainability reporting framework in line with ESRS requirements. Planned developments include:

- Conducting a formal **double materiality assessment**
- Expanding **quantitative ESG metrics and targets**
- Improving **data governance and internal controls over sustainability information**
- Assessing readiness for **third-party assurance**

These steps will support a more comprehensive and fully structured ESRS-aligned disclosure in subsequent reporting periods.

# Approach to metrics and targets

Intellias monitors sustainability performance through a set of quantitative and qualitative indicators integrated into its operational and governance processes.

During the reporting period, sustainability metrics were defined and tracked across key areas, including environmental performance, workforce-related topics, ethical business conduct, data security, and social impact. These indicators are derived from internal management systems and reflect current operational priorities.

Where relevant, performance is monitored against internally defined objectives and management expectations, such as:

- Maintaining high levels of employee engagement and satisfaction
- Ensuring effective implementation of information security and compliance controls
- Monitoring greenhouse gas emissions and energy consumption
- Supporting responsible use of technology, including artificial intelligence

Sustainability metrics are disclosed within the relevant sections of this report, where they are presented in the context of specific topics, policies, and actions.

## Development of metrics and targets

As part of the company's ongoing transition towards alignment with European Sustainability Reporting Standards (ESRS), Intellias continues to develop its approach to sustainability metrics and target setting.

Intellias is working to further standardize indicators across key areas to improve consistency and comparability of performance data. In parallel, efforts are focused on gradually introducing quantitative and time-bound targets where appropriate, supported by the definition of clear baselines and underlying methodologies.

These developments are intended to strengthen the reliability and transparency of sustainability disclosures, as well as to enable more structured performance tracking over time. Intellias also continues to assess opportunities to integrate sustainability-related indicators into broader management and decision-making processes, including potential links to performance management frameworks.

## Data collection and validation

Sustainability data is collected and validated designated functional owners and consolidated through internal reporting processes, as described in the Sustainability Governance and Management section of this report. Intellias continues to strengthen data management practices to improve transparency, reliability, and readiness for future assurance.

# Remuneration and sustainability

At present, sustainability-related performance indicators are not formally embedded as standalone metrics in the variable remuneration of the executive leadership team. Executive compensation is primarily linked to financial performance, operational delivery, and the achievement of strategic business objectives.

At the same time, sustainability considerations are integrated into management decision-making and operational planning processes. Executive leaders are accountable for sustainability-related performance within their respective functional areas, including implementation of policies, management of material risks, and progress against defined sustainability priorities.

# Forward-looking governance improvements

Intellias continues to develop its sustainability governance framework in line with evolving regulatory expectations.

Planned improvements include:

- Introduction of a dedicated sustainability manager role
- Establishment of a cross-functional ESG committee
- Further development of sustainability reporting processes and performance indicators

These initiatives are intended to strengthen sustainability management and governance across the organization.

# Contribution to Sustainable Development Goals (SDGs)

We align selected sustainability priorities with the United Nations Sustainable Development Goals (SDGs) to illustrate how our governance practices, operations, and digital solutions contribute to the creation of long-term economic, environmental, and social value.

As a global IT outsourcing partner, our most significant contribution lies in responsible digital enablement, ethical business conduct, climate action within our operations, and the development of human capital across our workforce and communities.

The table below presents key impact areas structured in line with environmental, social, and governance (ESG) dimensions.

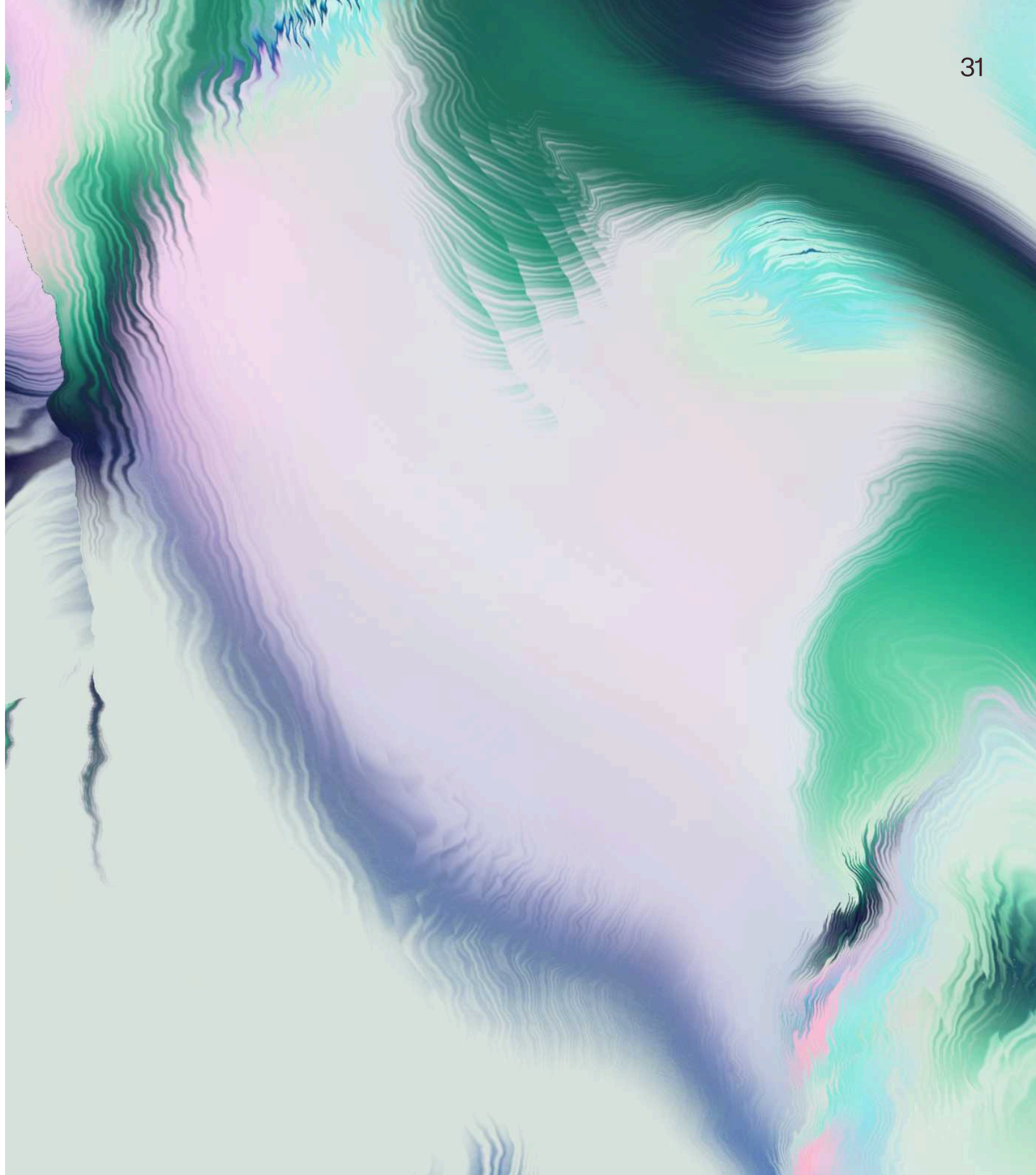
## ESG contribution overview

| ESG area | Impact area | Policies, actions & performance highlights | Relevant SDGs |
|---|---|---|---|
| Governance | Information security & data protection | ISO 27001 certified information security management system; GDPR compliance framework; TISAX AL3 labels; zero material data breaches reported. | SDG 9, SDG 16 |
| Governance | Responsible AI & digital innovation | Generative AI policy; internal AI governance controls; AI engineering standards; collaboration on AI risk and compliance management. | SDG 9, SDG 12, SDG 16 |
| Governance | Ethical, business, conduct, climate | Code of ethics; whistleblowing mechanisms; supplier code of conduct. | SDG 16 |
| Environmental | Action & emissions management | Annual GHG inventory (Scope 1, 2, and relevant Scope 3); commitment to science-based targets; CDP disclosure; energy efficiency initiatives. | SDG 13 |
| Environmental | Sustainable operations | Energy-efficient offices; responsible procurement practices; waste management initiatives; promotion of low-carbon work models. | SDG 12, SDG 13 |
| Environmental | Sustainable digital solutions | Delivery of digital solutions supporting e-mobility, fleet $CO_2$ analytics, AgTech, and resource optimization for clients. | SDG 9, SDG 11, SDG 13 |
| Social | People, inclusion & well-being | Equal opportunity employment practices; DEI programs; parental leave policies; mental health and well-being support mechanisms. | SDG 3, SDG 5, SDG 8, SDG 10 |
| Social | Learning & professional development | Structured internal learning ecosystem; continuous upskilling in emerging technologies; technical certifications; educational partnerships. | SDG 4, SDG 8 |
| Social | Community engagement & partnerships | Corporate volunteering initiatives; crisis response support; partnerships with non-profit and educational organizations. | SDG 11, SDG 17 |

SDG alignment reflects thematic contribution of company activities and does not imply formal prioritization.

# Our operations

Clear outcomes ahead



This section addresses governance-related and operational topics, including elements of ESRS G1 (Business Conduct) and cross-cutting sustainability risks and controls. It presents how Intellias manages sustainability aspects within its own operations, including service delivery, data security, ethical business conduct, responsible technology use, and supply chain practices. Intellias identifies and manages operational impacts, risks, and opportunities through integrated governance, risk management, and internal control systems.

Intellias is a global technology partner whose operational footprint is primarily associated with digital service delivery and supporting infrastructure. Key sustainability considerations include service quality and reliability, information security and data protection, ethical conduct, and responsible innovation, particularly in the use of artificial intelligence.

Operational sustainability is embedded in day-to-day activities through certified management systems, internal policies, and cross-functional oversight. Risks related to service delivery, cybersecurity, compliance, and supply chain practices are managed within the enterprise risk management framework, with defined escalation and monitoring mechanisms.

This section describes our approach, governance structures, policies, and actions that ensure operational resilience, regulatory compliance, and responsible business conduct across our value chain.

# Excellence in service

At Intellias, service excellence means delivering reliable, high-quality digital solutions that clients can trust over the long term. We combine engineering expertise, disciplined delivery, and close collaboration with clients to build scalable and resilient solutions that support their business objectives.

Service quality is a core element of Intellias's value proposition and is embedded into how we plan, deliver, and improve our services. Client satisfaction and delivery performance are regularly reviewed by management and inform continuous improvements across teams and practices. In 2025, Intellias maintained a 99.5% client satisfaction rate, supported by ongoing client feedback and long-term partnerships.

**99.5%**

client satisfaction rate

## Quality and delivery assurance

Our global service delivery model is supported by a structured quality management approach that ensures consistency, predictability, and continuous improvement across projects and locations. Quality is built into delivery from the outset through clear requirements management, automated testing, and disciplined release practices.

We actively manage service-related risks, including delivery continuity, performance, and security, through defined controls, regular reviews, and cross-functional collaboration between engineering, quality, and security teams.

## What underpins our service excellence

**Engineering excellence –** cross-functional teams delivering robust, future-ready solutions

**Quality-first delivery –** built-in quality supported by automation and proven frameworks

**Operational reliability –** cloud-native delivery, continuous integration, and infrastructure automation

**Responsible innovation –** practical use of advanced technologies, including AI and automation, focused on measurable client value

**Predictable execution –** delivery frameworks and centers of expertise that support consistency and transparency

Our approach to service excellence is reinforced by external recognition from industry organizations and by long-term relationships with global clients who rely on Intellias for mission-critical solutions.

To support service quality and long-term delivery excellence, Intellias enables engineering innovation through its Innovation Community that was launched in 2025 — a cross-functional space where employees experiment with new technologies, delivery practices, and ways of working. The community encourages practical, stack-agnostic innovation and data-driven experimentation that can improve solution quality, operational efficiency, and client value. By providing a low-barrier environment in which to test and refine ideas, the Innovation Community strengthens Intellias's ability to adapt services to evolving client and technology needs.

# Data security and privacy

At Intellias, protecting client, employee, and partner data is fundamental to trust, regulatory compliance, and business continuity. As an international IT services provider working with sensitive and regulated data, information security is a material topic for Intellias due to the potential impact on clients, individuals, and operational resilience.

## Governance

Privacy by design and data minimization principles are applied by embedding data protection requirements into delivery processes, systems, and tools from the outset. Oversight of data protection and information security matters is supported by the compliance function, with clear accountability at the senior management level. The Security Group is responsible for the operation and maintenance of the company's information security system. Management receives regular updates on key information security risks, audit outcomes, and compliance statuses, and data protection risks are integrated into the company's enterprise risk management processes.

## Information security management system lifecycle

Intellias operates an information security management system certified in accordance with ISO/IEC 27001:2022 and aligned with applicable privacy regulations, including the General Data Protection Regulation (GDPR). The system supports identification and assessment of data protection and cybersecurity risks, design and implementation of appropriate controls, and monitoring of their effectiveness through audits and ongoing oversight. Insights from monitoring activities, incidents, and audits are used to drive corrective actions and continuous improvement as business activities, the threat landscape, and regulatory requirements evolve.

For automotive and mobility solutions, Intellias applies secure engineering practices aligned with ISO/SAE 21434 to manage cybersecurity risks throughout the software development lifecycle. These practices support the safety, reliability, and resilience of vehicle systems developed for security-sensitive environments.

## Controls, standards, and certifications

Our information security framework is based on internationally recognized, certified management systems and is aligned with applicable privacy and data protection laws and regulations, including the GDPR. For security-critical industries such as automotive and mobility, additional controls are applied to ensure the secure handling of sensitive data and prototype information throughout service delivery.

Selected Intellias locations operate at security assessment levels required by clients for security-sensitive projects, enabling Intellias to deliver services in compliance with stringent information security requirements across multiple geographies.

## Training and security culture

Information security is treated as a shared responsibility across the organization. Mandatory annual privacy and information security awareness training is provided to all employees, supported by knowledge assessment mechanisms. In 2025, role-specific security trainings were further refined to reflect differing risk profiles across functions and responsibilities.

## Performance

In 2025, Intellias recorded **no significant data breaches involving customer or employee personal data.** Clear and accessible channels are in place for reporting privacy or information security concerns, and all reported incidents are investigated in line with established incident response procedures. The company continues to strengthen its information security framework by monitoring emerging cyber threats, issuing regular security communications, updating policies and controls, and expanding training activities to reflect evolving regulatory requirements and client expectations.

## Outlook

Intellias aims to maintain a high level of information security and data protection through the continuous improvement of controls, employee awareness, and organizational resilience in response to an evolving threat landscape.

# Certifications and management systems

Intellias applies internationally recognized management systems and certifications to ensure consistent quality, information security, environmental management, and compliance across its operations.

Key certifications include:

### ISO/IEC 27001 (Information Security Management)

Implemented across multiple delivery locations to ensure protection of client and company data

### ISO/IEC 27701 (Privacy Information Management)

Supporting data privacy and protection of personal data

### ISO 9001 (Quality Management)

Ensuring consistent service quality and continuous improvement

### ISO 14001 (Environmental Management)

Supporting environmental performance monitoring and resource efficiency

### ISO/SAE 21434 (Automotive Cybersecurity)

Applied in automotive and mobility-related projects to ensure secure engineering practices

### TISAX (Trusted Information Security Assessment Exchange)

With assessment levels up to AL3, confirming compliance with automotive industry information security requirements

These certifications are applied across key delivery locations and are subject to regular external audits and internal reviews. They support the company’s approach to managing sustainability-related risks, particularly in the areas of data security, environmental impact, service quality, and regulatory compliance.

# Ethics and compliance

Ethical conduct and compliance are fundamental to Intellias's governance framework and business integrity. Operating across multiple jurisdictions, the company applies consistent principles and standards of ethical behavior to maintain trust with clients, employees, partners, and other stakeholders.

## Governance and oversight

Ethics and compliance oversight is supported by senior management and the Ethics Committee, a cross-functional body representing different departments and job levels. The committee reviews reported ethical concerns, promotes awareness of the Code of Conduct, and supports continual improvement of ethical practices. Ethics- and compliance-related matters are integrated into management reporting and reflected within the company's enterprise risk management processes.

## Policies and scope of application

The Intellias Code of Conduct defines expected standards of behavior for all employees and relevant business partners and applies across all locations. Acknowledgement of the Code is mandatory for all new hires during onboarding, and updates are communicated through internal channels.

The Code of Conduct covers key areas including:

- Business ethics, anti-corruption, and conflicts of interest
- Ethical labor practices and fair, respectful treatment
- Environmental responsibility
- Professional conduct and respect in the workplace

## Risk management and internal controls

Ethics and compliance risks are identified through periodic risk assessments and internal control mechanisms. Controls are designed to prevent, detect, and address misconduct and are supported by defined procedures, management oversight, and corrective actions proportionate to the nature and severity of identified risks and incidents.

## Training and awareness

All new hires complete mandatory Code of Conduct training during onboarding. Refresher training is provided periodically, and additional ethics and compliance training is delivered to employees whose roles involve higher levels of risk exposure.

## Reporting, investigations, and remediation

Intellias maintains multiple confidential reporting channels, including a service desk, reporting via line managers, a dedicated email address, and an anonymous reporting form. Reports are reviewed confidentially and in line with non-retaliation principles.

Reported cases of misconduct are addressed through proportionate measures, such as coaching, mediation, policy updates, written warnings, or termination of cooperation where appropriate. Aggregated information on the nature of reports and types of resolution is disclosed in this report to support transparency and accountability.

## Business conduct objective

Intellias maintains a zero-tolerance approach to corruption, unethical conduct, and non-compliance with the Code of Conduct. The company aims to sustain high levels of employee awareness and adherence to its Code of Conduct through ongoing training and monitoring and to continually improve its ethics and compliance practices.

## Monitoring and effectiveness

Trends in reported concerns and their resolutions are reviewed by management and the Ethics Committee in order to identify systemic issues and inform improvements to policies, controls, and awareness activities.

| Indicator | 2025 |
|---|---|
| Newcomers covered by the Code of Conduct (%) | 100% |
| Confirmed incidents of corruption or bribery | 0 |
| Monetary value of fines or sanctions related to ethical or compliance breaches | 0 |
| Reports submitted through whistleblowing or ethics channels | 14 |
| Reports investigated and closed during the reporting period (%) | 100% |
| Confirmed incidents of retaliation against whistleblowers | 0 |
| Suppliers and contractors covered by business conduct requirements (%) | 100% |

# Responsible and ethical use of artificial intelligence (AI)

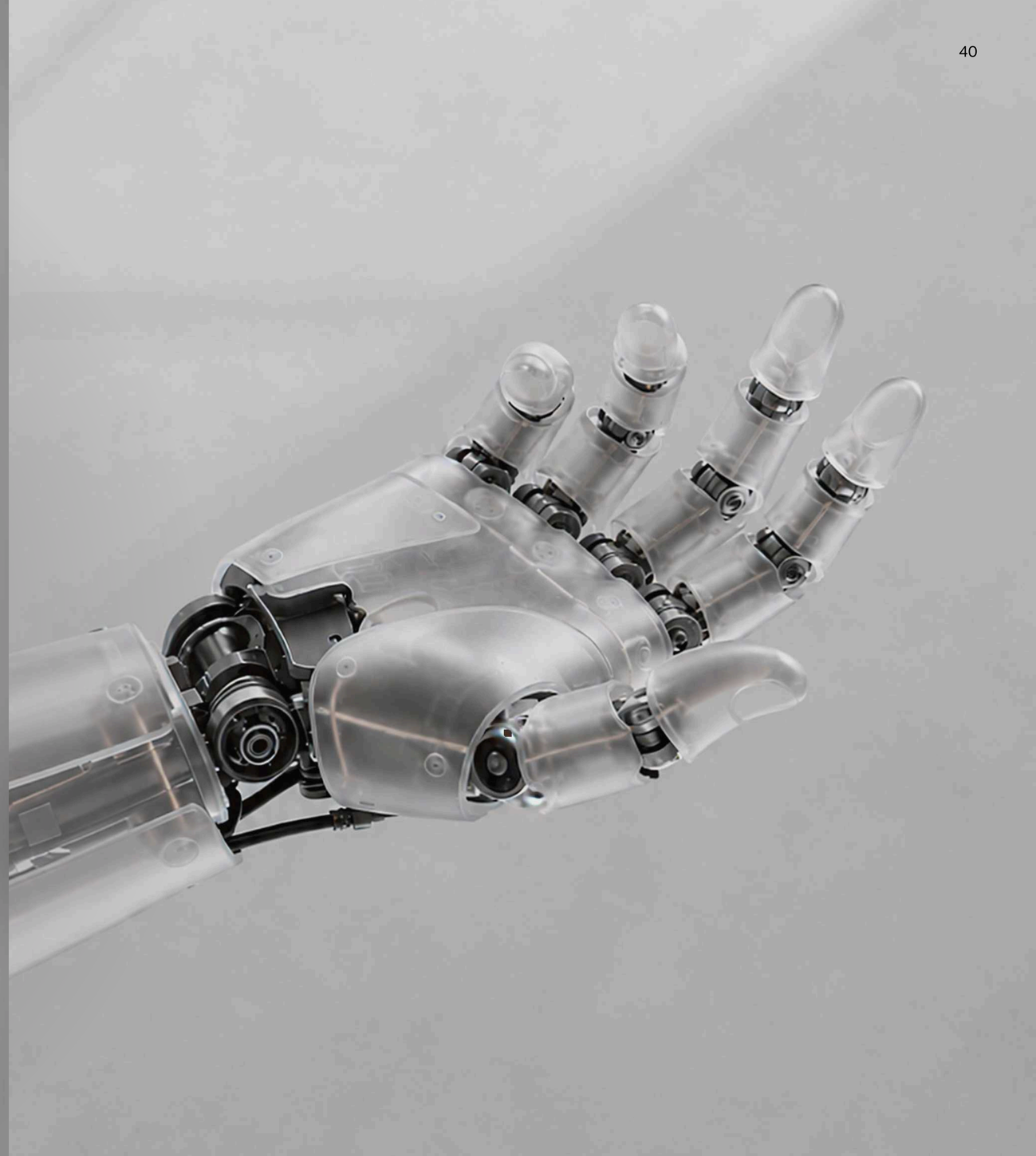
In 2025, Intellias continued to institutionalize a structured approach to the responsible use of AI, recognizing both its transformative potential and associated risks. AI governance is embedded into the company's broader security, compliance, and delivery frameworks, ensuring that innovation is deployed in a controlled, ethical, and transparent manner.

The Responsible AI Usage Policy defines mandatory requirements for all AI applications across internal operations, client delivery, and solution development. The policy is supported by a cross-functional governance model integrating security, legal, engineering, and delivery functions.

Operational accountability for AI-related risk management and incident response is assigned to the security function, led by the head of corporate security and IT support, who is accountable for:

- Incident detection, response, and remediation
- Enforcement of AI-related security controls
- Alignment with regulatory and internal compliance requirements

AI-related risks are managed as part of the company's enterprise risk management processes, with dedicated controls addressing data protection, model reliability, ethical risks, and third-party dependencies.



## Risk management and internal control system

AI-related risks are integrated into the company's broader risk management system, with a specific focus on:

- Model reliability and output accuracy risks
- Regulatory compliance risks
- Bias, fairness, and ethical risks

To mitigate these risks, Intellias has implemented a layered control framework aligned with leading practices (such as OWASP Top 10 for LLMs), including:

| For public AI tools | For proprietary and licensed AI tools | For AI development (LLM apps, RAG systems, agents) |
|---|---|---|
| • Restrictions on sensitive data input<br>• Clear usage guidelines and interaction protocols<br>• Awareness of model limitations and hallucination risks<br>• Mandatory compliance with company policies | • Access control and identity management<br>• Data encryption, retention, and deletion policies<br>• Audit logging and continuous monitoring<br>• Incident response and recovery procedures<br>• Vendor due diligence and security validation | • Prompt and input validation controls<br>• Output verification and safe actioning mechanisms<br>• Model and data integrity safeguards<br>• Secure integration practices<br>• Testing, validation, and release gates |

Certain use cases are explicitly restricted: particularly, those involving high ethical risk, potential bias, or non-compliance with legal and regulatory requirements.

## Data protection and privacy

Artificial intelligence is used in accordance with defined requirements governing the processing of both client and internal data.

Specific controls are applied to address risks associated with AI systems, including generative AI, with a focus on preventing data leakage, unauthorized processing, and unintended exposure of sensitive information. Additional safeguards are implemented for higher-risk use cases.

Human oversight is maintained where necessary to support accountability and ensure appropriate use of AI outputs.

The company's approach is aligned with applicable data protection requirements and evolving legal and regulatory frameworks, including the EU AI Act.

## AI adoption and operationalization

In 2025, to ensure responsible scaling of AI, Intellias implemented structured enablement initiatives across the organization.
These include:

- Defined AI engineering maturity levels
- Standardised onboarding processes for delivery teams
- Mandatory guidelines for AI adoption in client engagements.

Company-wide initiatives such as AI Learning Days, internal communications, and engineering guidelines support employee awareness and capability building. These efforts aim to ensure that AI is used effectively, securely, and in alignment with company standards.

## Innovation and solutions portfolio

In 2025, Intellias continued to expand its AI-enabled solutions portfolio, focusing on:

- AI and data solutions tailored to industry-specific needs
- Scalable and reusable AI accelerators
- On-demand, client-driven AI solutions

A key initiative is Pragmatic AI, aimed at translating AI capabilities into scalable, business-relevant applications across the organization.

Additionally, Intellias advanced:

- AI-enabled engineering practices
- Predictive analytics solutions
- Industry-specific AI use cases
  (including in e.g., retail, mobility, and healthcare)

## Employee enablement and awareness

Intellias recognizes that responsible use of artificial intelligence depends on the awareness and capabilities of its employees. In 2025, the company continued to strengthen internal competencies through structured enablement initiatives, including company-wide AI Learning Days, regular internal communications, and targeted training on AI-related risks, security requirements, and ethical considerations.

These efforts are complemented by the development of practical guidelines supporting the use of AI in engineering and delivery processes. Together, these initiatives aim to ensure that employees understand the limitations and risks associated with AI, apply it responsibly in their daily work, and contribute to its safe and compliant use across the organization.

## Transparency and stakeholder engagement

Intellias engages with stakeholders on matters related to artificial intelligence through established communication channels, with a focus on ensuring clarity, relevance, and accessibility of information.

Engagement with clients on AI topic is embedded into existing delivery and pre-sales processes. This includes responding to AI-related inquiries within RFx procedures and providing clarifications tailored to specific engagements. Where relevant, additional information is shared to support client understanding of AI applications in the context of delivered services.

Externally, the company contributes to industry dialogue through the publication of materials such as white papers, case studies, and expert insights. These communications are intended to share practical experience and foster informed discussion on the application of AI in business and technology environments.

Employee engagement is supported through internal communication formats, including knowledge-sharing initiatives and updates related to AI developments. These activities aim to ensure that employees remain informed about ongoing AI-related topics and can effectively engage with stakeholders in their respective roles.

Stakeholder interactions related to AI are integrated into broader communication and relationship management processes. Feedback received through these channels is considered within ongoing discussions on technology adoption and service development.

Through these approaches, Intellias seeks to maintain open and consistent communication with key stakeholder groups, including clients, employees, and industry partners, in relation to AI-related topics.

## Outlook

Looking ahead, Intellias will continue to scale the use of artificial intelligence across its operations and service delivery while maintaining alignment with its Responsible AI framework and applicable legal and regulatory requirements.

Technology investments, including those related to AI, are expected to be increasingly guided by considerations of return on investment and contribution to financial performance. In this context, AI is positioned as a driver of operational efficiency and business value rather than solely as an innovation capability.

Intellias anticipates further integration of AI across the software development lifecycle (SDLC), building on initial implementations within selected client engagements. This includes the continued rollout of AI-enabled engineering practices through structured programs such as Pragmatic AI, with the objective of embedding AI as a standard component of delivery processes over time.

In parallel, Intellias expects a gradual shift in its commercial model toward a higher share of managed services, fixed-price, and outcome- or output-based engagements. This reflects an increased focus on value-based delivery, with pricing approaches progressively aligned to delivered outcomes.

Internally, the company will continue to expand the use of AI to support operational efficiency. Planned measures include further automation of routine activities, increased access to data and insights, and improved decision-making processes. These efforts are intended to reduce manual effort and support more effective allocation of resources toward client delivery and value creation.

As use of AI expands, Intellias will continue to develop its governance, risk management, and control frameworks to ensure that AI-related risks are appropriately managed and that the use of AI remains consistent with internal policies and evolving external requirements.

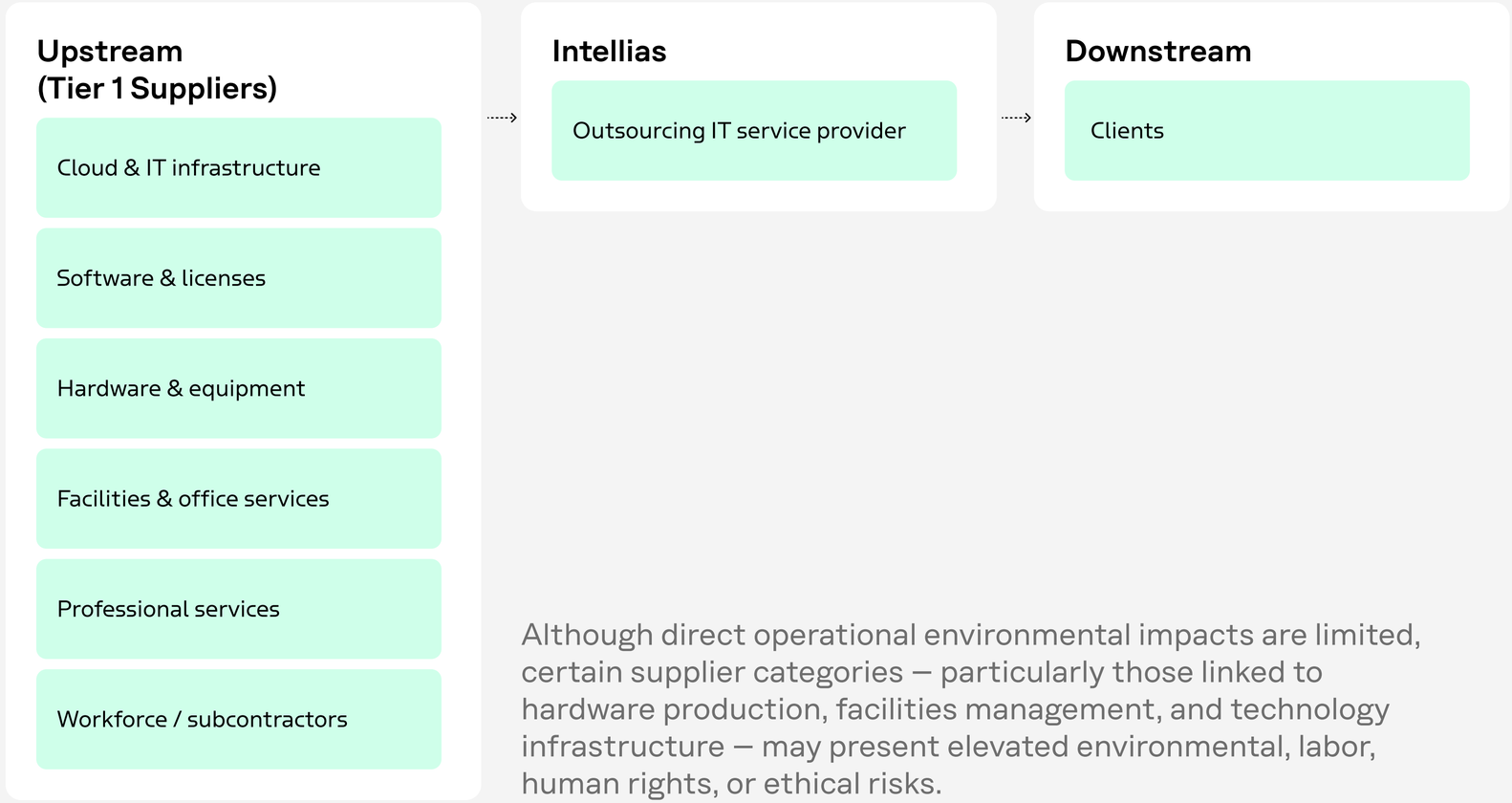
# Supply chain

This section describes supply chain risks and management practices in line with the company's transitional approach to ESRS adoption, as outlined in the About this report and basis of preparation section at the end of the document.

## Scope and overview

Given that Intellias is an outsourcing IT service provider, the company's supply chain primarily supports the delivery of digital services and corporate operations rather than physical production. Supply chain disclosures focus on Tier 1 suppliers with direct contractual relationships, including subcontractors and service providers supporting core IT delivery and internal operations.

Key supplier categories include hardware and equipment suppliers, facility and office service providers, talent and workforce providers, professional service firms, and technology vendors providing software licenses, cloud infrastructure, cybersecurity tools, and productivity platforms.




Although direct operational environmental impacts are limited, certain supplier categories — particularly those linked to hardware production, facilities management, and technology infrastructure — may present elevated environmental, labor, human rights, or ethical risks.

## Governance of supply chain management

Expectations defined in the internal Code of Conduct are extended to suppliers through the Intellias Code of Conduct for Suppliers. Supply chain sustainability oversight is embedded within the vendor contract management process and supported by contract management, security, compliance, and administrative functions.

Contract managers are responsible for identifying potential ecology and sustainability risks from the contract application stage onward. Where severe breaches of the Supplier Code of Conduct are identified, issues may be escalated to the Ethics Committee for review.

The effectiveness of supply chain sustainability controls is monitored through periodic reviews of vendor assessments, escalation outcomes, and contract-level compliance checks.

## Supplier standards and requirements

The Code of Conduct for Suppliers defines mandatory requirements covering labor standards, human rights, data protection, environmental responsibility, and business integrity. Suppliers are required to comply with applicable laws and regulations in all jurisdictions in which they operate and to apply these principles across their own operations and supply chains.

Key requirements include:

- Ethical recruitment, fair wages, regulated working hours, and safe working conditions
- Prohibition of child labor, forced labor, modern slavery, harassment, and discrimination
- Respect for freedom of association and collective bargaining
- Responsibility for ensuring that these standards are applied by their own suppliers and subcontractors
- Compliance with privacy, data protection, and information security requirements, including mandatory supplier security assessments
- Zero tolerance for corruption, bribery, conflicts of interest, unfair competition, and sanctions violations
- Environmental responsibility covering resource use, emissions, waste, chemicals, biodiversity, land use, and pollution prevention

Identifying ecology and sustainability risks is an integral part of the vendor contract management process. Vendors are screened based on predefined criteria, including:

- Industry risk profile and resource intensity
- Geographic location and regulatory environment
- Presence or absence of environmental management systems, certifications, or sustainability policies
- History of environmental, labor, or compliance violations
- Labor, human rights, and workforce awareness practices
- Level of transparency and public sustainability reporting

Risk identification and follow-up actions are prioritized based on the severity and likelihood of potential impacts, with enhanced oversight applied to suppliers operating in higher-risk industries, regions, or service categories.

Unmanaged supply chain sustainability risks may result in operational disruptions, regulatory non-compliance, data security incidents, and reputational impacts, potentially affecting service delivery and client trust.

## Risk assessment, escalation, and mitigation

When sustainability risk indicators are identified, contract managers flag the vendor within the vendor contract register. This triggers an obligation control, requiring the vendor to complete a structured self-assessment covering environmental, social, and sustainability practices.

Self-assessment results are reviewed by the administrative location manager, who determines whether to proceed with collaboration, apply additional controls, or discontinue engagement with the vendor. This approach enables proportionate oversight and focused management of higher-risk suppliers.

Suppliers and other relevant stakeholders may raise concerns related to ethical, labor, human rights, or environmental issues through established escalation mechanisms, including the Ethics Committee, without fear of retaliation.

## Continuous improvement and future development

As reporting practices mature, Intellias plans to further systematize collection of supplier sustainability data, refine risk classifications, and expand quantitative monitoring of supply chain sustainability performance.

The company also aims to further strengthen supplier due diligence processes and increase transparency of sustainability practices across its supply chain, with a focus on higher-risk supplier categories.

# Inclusive design

At Intellias, inclusive design is embedded into the way digital products are conceived, developed, and delivered. Rather than being treated as standalone features, accessibility and inclusiveness are integrated into core product quality criteria, shaping decision-making across the full lifecycle — from research and ideation to engineering and testing. This approach aligns with ESRS expectations on managing impacts related to users and affected communities, particularly in terms of accessibility, non-discrimination, and responsible technology deployment.

Grounded in human-centered design principles, inclusive design at Intellias focuses on identifying and reducing digital barriers that may limit equitable access to services, information, and participation. This is especially material in sectors such as mobility, public services, healthcare, and digital platforms, where design choices directly influence social inclusion, safety, and quality of life.

Inclusive design is also closely linked to the company’s broader approach to responsible business conduct. By proactively addressing risks of exclusion, bias, and unequal user experience, Intellias contributes to mitigating potential negative impacts associated with digital products while enhancing their usability, reach, and long-term value.

## How Intellias operationalizes inclusive design

In practice, inclusive design is embedded into delivery processes and supported by a set of guiding principles that inform both design and engineering decisions:

### Accessibility by design

Accessibility requirements are considered from the earliest stages of product development, reducing the need for retrofitting and lowering the risk of non-compliance with applicable accessibility standards and regulations.

### Ethical and responsible technology

Inclusive design supports the identification and mitigation of risks related to unintended bias, exclusion, or disproportionate negative impacts on specific user groups.

### Design for diverse users

Product teams account for a wide spectrum of user characteristics, including varying physical and cognitive abilities, various languages, different cultural contexts, and varying levels of digital literacy and access.

### Continuous learning and capability building

Recognizing inclusive design as an evolving field, Intellias systematically develops internal competencies through training, knowledge exchange, and integration of practical project insights.

## Actions and activities

During the reporting period, Intellias strengthened its inclusive design capabilities through structured capacity building, internal knowledge integration, and external engagement.

### Capacity building and internal engagement

Targeted learning initiatives were delivered to enhance awareness and practical application of inclusive design across roles. These included foundational training on accessibility principles and standards, as well as specialized workshops such as Design for All: Inclusive Interfaces That Work and Code Without Barriers, which addressed both design and engineering perspectives. The focus was on translating accessibility requirements into concrete design and development decisions.

### Integration into professional communities

Inclusive design topics were incorporated into internal professional communities, fostering cross-functional collaboration between designers, engineers, and product specialists. Knowledge sharing was anchored in real project experience, enabling teams to identify recurring challenges, share solutions, and build applied expertise.

### External knowledge sharing and transparency

Intellias contributed to broader industry awareness by developing and publishing case-based materials illustrating how inclusive design improves product outcomes and user experience. Insights were shared through external platforms and corporate communication channels, supporting transparency and stakeholder engagement in line with ESRS principles.

## Outcomes and contribution to impact management

These actions contribute to strengthening Intellias's capacity to manage material impacts related to accessibility and digital inclusion. In particular, they support:

- Improved internal competencies and accountability in inclusive and accessible product design
- Higher quality and usability of digital solutions delivered to clients
- Enhanced ability of clients to meet accessibility requirements and address diverse user needs
- Reduction of risks related to digital exclusion and unequal access to services

From an ESRS perspective, inclusive design contributes to both impact mitigation and value creation. It supports the development of products that are more resilient, adaptable, and aligned with evolving legal and regulatory requirements as well as societal expectations, including accessibility legislation and standards.

## Looking ahead

As part of the company's ongoing sustainability strategy, Intellias plans to further systematize and scale inclusive design practices. Priority areas include expanding role-specific training for design and engineering teams, strengthening practical guidance and tooling within delivery processes, and increasing the visibility of measurable outcomes and case studies.

These efforts are expected to enhance the company's ability to demonstrate progress against ESRS-aligned disclosures, particularly in relation to how social impacts are identified, managed, and integrated into core business activities.

# Political engagement and public policy

Intellias conducts its business in a manner that ensures independence, transparency, and compliance with applicable laws and regulations. The company maintains a neutral position with respect to political parties and electoral processes and does not provide financial or in-kind contributions to political parties, candidates, or related organizations.

Additionally, Intellias does not engage in direct political lobbying. Where relevant, the company may contribute to public policy dialogue through participation in industry associations and professional networks, particularly on topics such as digitalization, innovation, and workforce development. These activities are conducted in line with the company's Code of Conduct and applicable regulatory requirements.

Oversight of political engagement and related compliance matters is ensured through the legal and compliance functions.

# Membership in industry associations

Intellias participates in industry associations, technology clusters, and professional communities across the company's key markets. These memberships support engagement with local technology ecosystems, contribute to industry development, and enable collaboration on topics such as innovation, digitalization, workforce development, and responsible business practices.

Through these associations, the company engages in knowledge exchange, joint initiatives, policy discussions, and talent development programs. These interactions also provide insights into stakeholder expectations, industry trends, and emerging regulatory developments.

Insights obtained through participation in industry associations are considered as part of the company's broader stakeholder engagement framework and may inform internal discussions, governance processes, and the identification of sustainability-related risks, opportunities, and relevant ESG topics.

While such associations may engage in policy dialogue, Intellias does not exercise control over their positions.

Intellias is currently a member of the following associations and communities:

## Ukraine

IT Ukraine Association

LVIV IT CLUSTER

KHARKIV IT CLUSTER

ODESA IT FAMILY

#it_dnipro

IT.CLUSTER TRANSCARPATHIA

IT-CLUSTER Івано-Франківськ

## Colombia

ruta n MEDELLÍN

## Poland

SoDA

## Spain

invest in Andalucía SPAIN

MLGA tech

## Portugal

Porto. TechHub

Invest Porto.

## Croatia

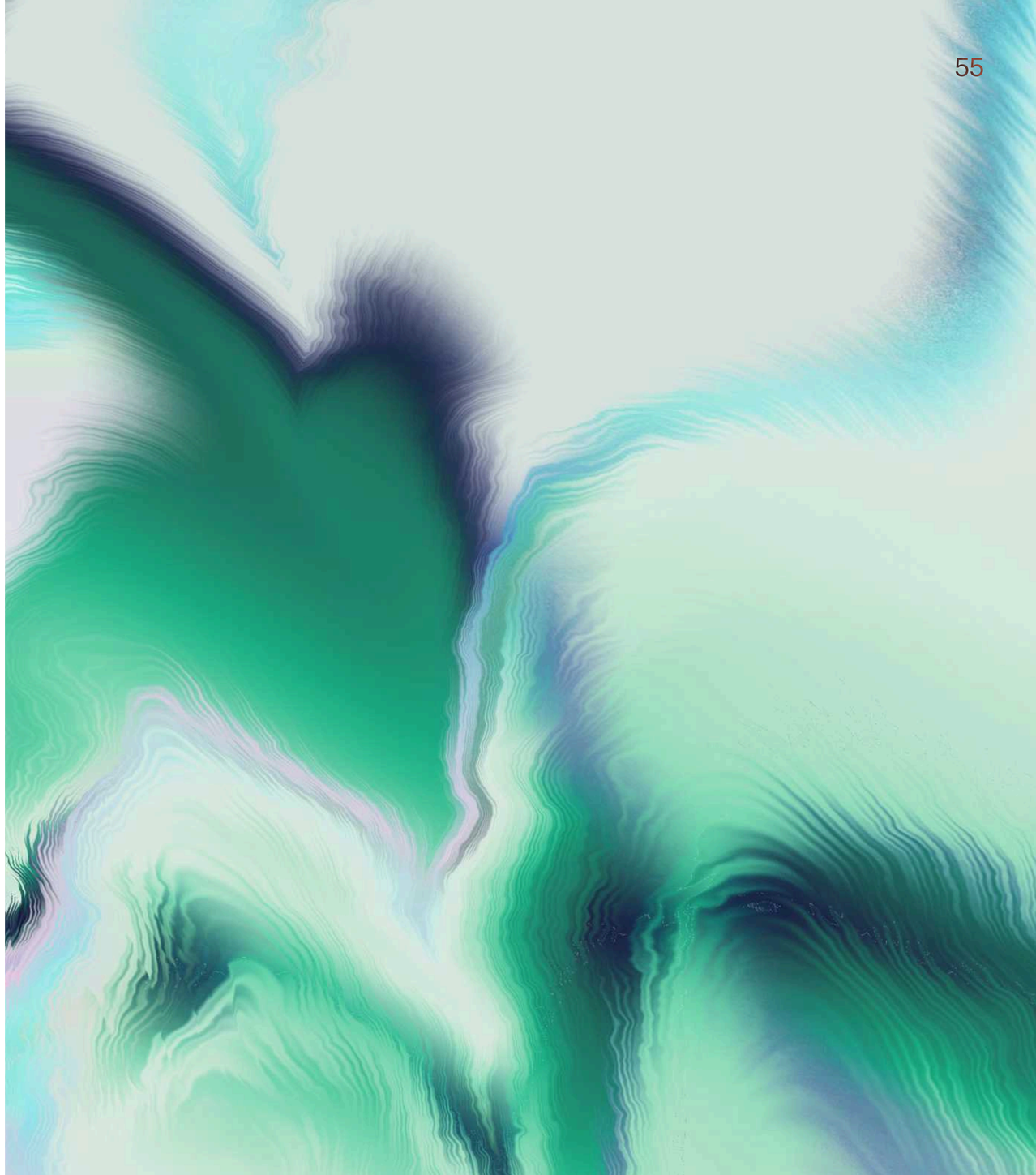
CroAi

## Bulgaria

BULGARIAN DIVERSITY CHARTER DIVERSE.BG

# Our people

Clear outcomes ahead



This section describes how Intellias manages impacts, risks, and opportunities related to its workforce across all countries in which the company operates. It corresponds primarily to ESRS S1 (Own Workforce) and addresses workforce-related impacts, risks, and opportunities identified in the IRO framework. Intellias is a people-driven organization, and human capital is a key component of the company's business model and long-term value creation.

Workforce-related impacts, risks, and opportunities are identified and managed through established due diligence processes embedded in human resource policies, internal controls, and engagement mechanisms implemented across Intellias legal entities. Common workforce-related risks identified across the organization include workload intensity, prolonged screen-based work, mental strain, and structural gender imbalance in the technology sector. These risks are relevant across geographies and are addressed through a common organizational approach, with implementation adapted to local legal, cultural, and operational contexts. In Ukraine, employees are additionally exposed to prolonged war-related stress factors, which are addressed through targeted support measures reflecting the specific local context.

The company's approach focuses on providing fair working conditions, supporting employee well-being, promoting diversity and inclusion, and enabling continuous professional development. Actions to address identified impacts are implemented through structured policies, targeted programs, and ongoing monitoring, with responsibility for compliance resting with the respective employing entity in each country of operation.

Governance of workforce-related topics is assigned to executive leadership and senior management functions, with responsibilities exercised across the organization through coordinated practices and regular review of workforce indicators.

Workforce-related matters are considered as part of enterprise risk management processes, and stakeholder input, including employee feedback and social dialogue mechanisms, is considered in line with applicable local regulatory and organizational arrangements.

This section covers key workforce topics including working conditions, occupational health and safety, diversity and equal opportunities, employee development, and social dialogue. Topics covered correspond to workforce-related impacts, risks, and opportunities identified in the IRO framework. The following disclosures describe how these topics are managed and how performance is monitored.

## Outcomes and contribution to impact management

In 2025, Intellias and its individual legal entities were recognized by third parties for initiatives related to corporate culture, EDI practices, employer branding, and employee well-being.

Effie Europe Finalist for “Real Not Perfect”

Employer Branding Stars Awards in multiple countries

Platinum Award at Hermes Creative Awards (USA)

Global Top 100 Inspiring Workplaces

Europe’s Top 25 Inspiring Workplaces (EDI and well-being category)

Great Place to Work certifications for selected offices

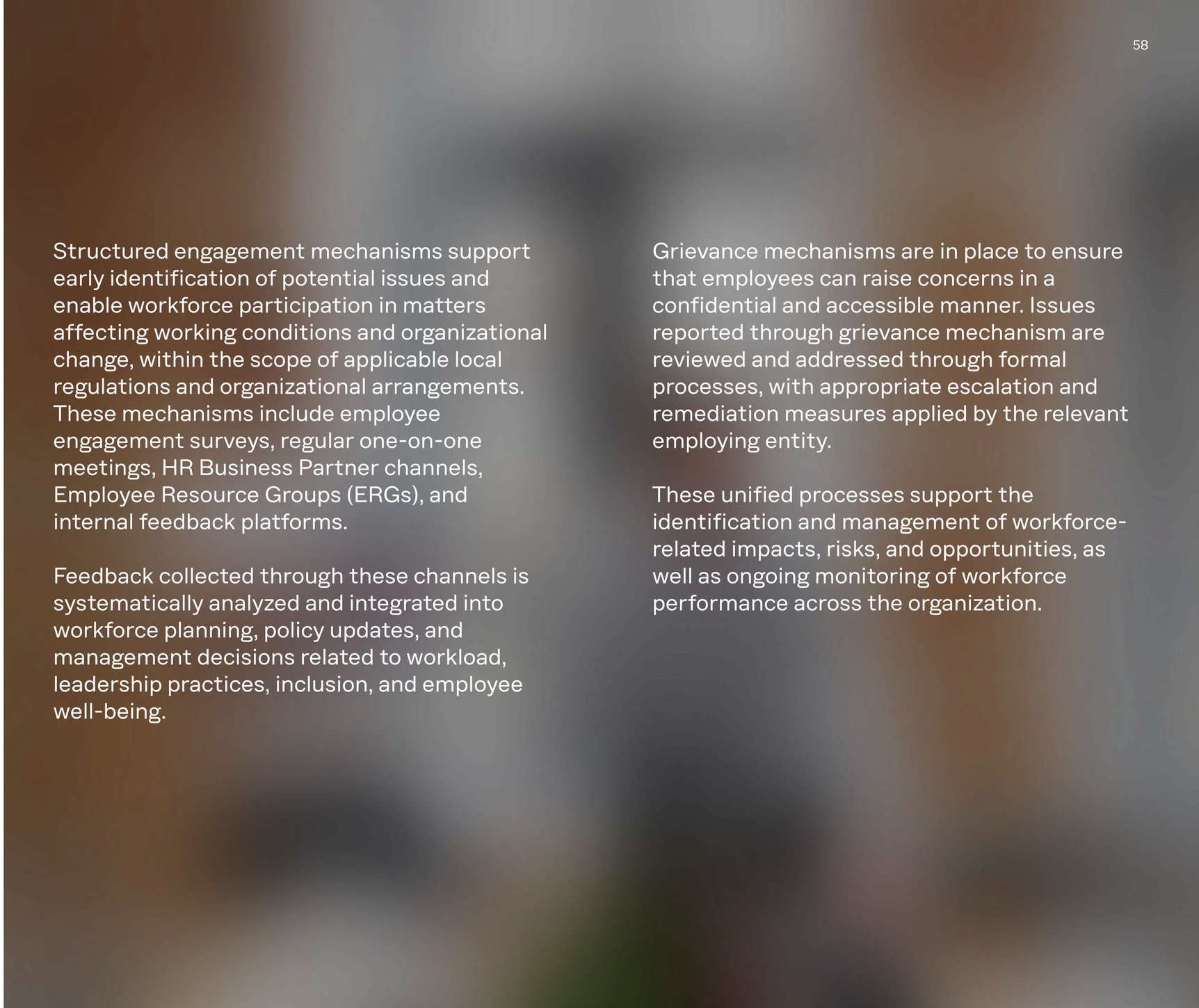
Recognition among top employers for youth

These recognitions reflect external acknowledgement of Intellias’s people-related initiatives and highlight the alignment of EDI, well-being, and employer brand efforts with the company’s broader organizational priorities. The scope and applicability of recognitions vary by award and geography.

# Our approach to people management

Our people management approach is based on unified people processes applied across Intellias legal entities. These processes are designed to identify, prevent, and address workforce-related impacts, risks, and opportunities through standardized policies, shared methodologies, and continuous engagement with employees.

Intellias applies responsible employment practices across all locations, promoting fair treatment, equal opportunities, and access to professional development. Workforce-related risks and impacts are monitored through a combination of quantitative indicators and qualitative insights collected through company-wide processes, with implementation and legal compliance ensured by respective employing entities in line with local requirements.



Structured engagement mechanisms support early identification of potential issues and enable workforce participation in matters affecting working conditions and organizational change, within the scope of applicable local regulations and organizational arrangements. These mechanisms include employee engagement surveys, regular one-on-one meetings, HR Business Partner channels, Employee Resource Groups (ERGs), and internal feedback platforms.

Feedback collected through these channels is systematically analyzed and integrated into workforce planning, policy updates, and management decisions related to workload, leadership practices, inclusion, and employee well-being.

Grievance mechanisms are in place to ensure that employees can raise concerns in a confidential and accessible manner. Issues reported through grievance mechanism are reviewed and addressed through formal processes, with appropriate escalation and remediation measures applied by the relevant employing entity.

These unified processes support the identification and management of workforce-related impacts, risks, and opportunities, as well as ongoing monitoring of workforce performance across the organization.

## Employee engagement survey

The following indicators are used to monitor employee engagement and satisfaction levels across the organization.

| Indicator | 2024 | 2025 |
|---|---|---|
| eNPS | 66% | 62% |
| Employee satisfaction | 97% | 96% |
| Response rate | 66% | 60% |

## Grievance mechanisms and workforce incidents

Grievance mechanisms support the identification and remediation of potential negative impacts related to workplace conduct, discrimination, and employee relations, as outlined in the IRO framework. Intellias entities provide confidential and accessible channels for employees to raise concerns.

Available grievance channels include

HR grievance mechanism

All reports are reviewed on a case by case basis through a centrally coordinated grievance handling process, enabling consistent assessment, resolution, and application of anti-retaliation principles. Implementation of agreed corrective actions and remediation measures is carried out locally by the respective employing entity, in accordance with internal procedures and applicable legal frameworks. Legal expertise is involved where required to support case resolution.

## Workforce grievances and incidents

The following indicators reflect reported workforce-related incidents and grievances recorded through the established grievance mechanisms:

| Indicator | 2024 | 2025 |
|---|---|---|
| Discrimination incidents reported | 6 | 14 |
| Complaints filed | Unethical behaviour (4)<br>Unequal treatment and elements of potential discrimination (1)<br>Alleged workplace harassment (1) | Unequal treatment and elements of potential discrimination (1)<br>Sexual harassment (1)<br>Alleged workplace harassment (1)<br>Unethical behavior (10)<br>Decision on collaboration due to legal concerns related to military service (1) |

All reported incidents are addressed through formal review, corrective action, and remediation processes, with resolution and follow-up applied in line with the nature of the incident and the applicable organizational and legal context.

# Team composition

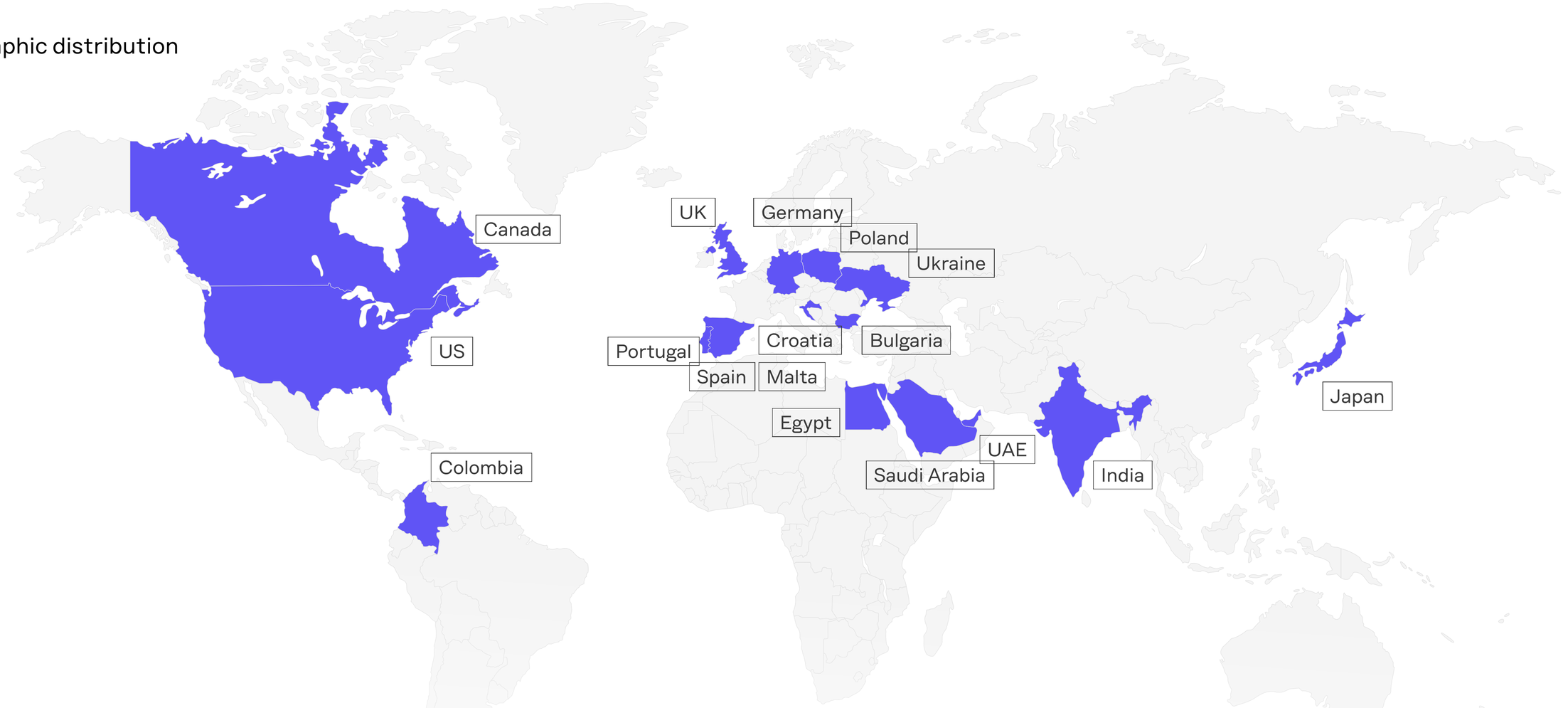
Workforce composition data supports the monitoring of diversity, inclusion, and workforce structure and is used as an input for managing identified workforce-related impacts, risks, and opportunities. This data informs analysis of workforce trends and supports decision-making related to workforce planning, inclusion efforts, and risk management.

| Governance bodies (directors+, %) | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Male | 87.8 | 87.3 | 75.7 | 77.4 | 77 |
| Female | 12.2 | 12.7 | 24.3 | 22.6 | 23 |
| Age group 18–24 | 0 | 0 | 0 | 0 | 0 |
| Age group 25–44 | 92.7 | 76.3 | 70 | 70.2 | 62 |
| Age group 45+ | 7.3 | 23.7 | 30 | 29.8 | 38 |

| Employees management (managerial track, %) | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Male | 60.2 | 56.9 | 52.6 | 52.8 | 51 |
| Female | 39.8 | 43.1 | 47.4 | 47.2 | 49 |
| Age group 18–24 | 2.9 | 1.3 | 0.3 | 0.3 | 0.3 |
| Age group 25–44 | 91.6 | 91.2 | 89.4 | 87.8 | 82.3 |
| Age group 45+ | 5.5 | 7.5 | 10.3 | 11.9 | 17.4 |

| Employees per employee category (% of total) | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Male | 72.1 | 72.7 | 72.1 | 72.7 | 72.9 |
| Female | 27.9 | 27.3 | 27.9 | 27.3 | 27.1 |
| Age group 18–24 | 12.2 | 11.1 | 7.4 | 5.3 | 3.5 |
| Age group 25–44 | 83.7 | 83.8 | 86.9 | 88.4 | 88 |
| Age group 45+ | 4.1 | 5.1 | 5.7 | 6.3 | 8.5 |

## Geographic distribution




| | |
|---|---|
| Europe | 91.2% |
| Asia-Pacific (APAC) | 3.4% |
| North America | 2.9% |
| Latin America | 1.6% |
| Middle East & Africa (MEA) | 0.8% |

Total

100%

# Policies on human rights

Intellias has established a set of policies designed to prevent, mitigate, and, where relevant, remediate actual and potential sustainability-related impacts arising from the Company's operations and business relationships. The policies also support the management of material sustainability-related risks identified through internal assessment processes. They are applied across Intellias legal entities, with implementation adapted to local legal and operational contexts.

Policies are approved at the appropriate governance level in line with the company's organizational structure and are periodically reviewed to ensure alignment with applicable laws, international standards, and the company's strategic priorities.

All policies are accessible to employees via the corporate platform. Policies that are material for external stakeholders or required by applicable laws or regulations are publicly available on the company's website.

Implementation is supported through mandatory training programs, internal communication, defined roles and responsibilities, and oversight by relevant governance and compliance functions. While policies are designed using unified standards, responsibility for their application and legal compliance rests with the respective employing entity. The effectiveness of policies is monitored through internal controls, reporting mechanisms, and periodic reviews.

| Policy | Topic (IRO) | Key contents | Accountable | Related standards | Availability |
|---|---|---|---|---|---|
| Governance & Business Conduct | | | | | |
| Code of Conduct | Business conduct (risk), human rights (potential negative impact) | Ethical standards, anti-corruption, non-discrimination, whistleblowing, conflict of interest, data protection | Employee Experience & Total rewards | UNGP, OECD Guidelines, ILO, ESRS G1, GRI 2 | Internal |
| Anti-Corruption and Anti-Bribery Policy | Corruption and bribery (risk) | Zero tolerance for bribery, third-party due diligence, gifts & hospitality rules | Legal | FCPA, ESRS G1 | Internal |
| Conflict of Interest Policy | Integrity risk | Disclosure & management of personal interests | Legal | ESRS G1 | Internal |
| Global Ethics Committee & Compliance Process | Whistleblower protection (potential negative impact) | Confidential reporting channels, non-retaliation, investigation process | Talent management | EU Whistleblower Directive, UNGP | Internal |
| Corporate Event and Conduct Policy | Workplace culture risk | Behavior standards at corporate events | Employee Experience & Total rewards | Code of Conduct alignment | Internal |
| Gambling at Workplace Policy | Workplace integrity risk | Prohibition of gambling activities at work | Employee Experience & Total rewards | ESRS G1 | Internal |

| Policy | Topic (IRO) | Key contents | Accountable | Related standards | Availability |
|---|---|---|---|---|---|
| Workforce & Equal Opportunity (ESRS S1) | | | | | |
| Health and Safety Policy | Occupational health & safety (potential negative impact) | Safe workplace standards, prevention of physical & psychosocial risks, incident reporting | IT and administration | ILO OSH, ISO 45001, ESRS S1, GRI 403 | Website |
| Gender Equality and Equal Opportunity Policy | Equal treatment & pay equity | Equal pay, unbiased promotion, leadership representation | Sustainability and social impact | ILO Equal Remuneration, WEPs, ESRS S1, GRI 405 | Website |
| Diversity Recruitment and Hiring Policy | Access to employment | Inclusive hiring standards, bias mitigation, diverse pipelines | Sustainability and social impact | ESRS S1, GRI 405 | Website |
| Anti-Harassment & Anti-Bullying Policy | Workplace dignity (potential negative impact) | Zero tolerance, investigation procedures, disciplinary measures | Sustainability and social impact | ILO C190, ESRS S1, GRI 406 | Website |
| Family-Friendly Policy | Work-life balance | Parental leave, flexible work, caregiver support | Sustainability and social impact | ILO Work-Family Convention, ESRS S1 | Website |
| Veteran Support Policy | Equal treatment, inclusion of vulnerable groups (potential negative impact & opportunity) | Reintegration support for veterans; re-onboarding procedures; workplace adaptation; psychological & medical support; Military Buddy program; flexible work arrangements; anti-discrimination safeguards | Sustainability and social impact | UN Guiding Principles on Business and Human Rights, ILO non-discrimination principles, ESRS S1 | Website |
| Language Policy | Equal access to information | Inclusive and accessible communication standards | Internal communication | ESRS S1 | Internal |

| Policy | Topic (IRO) | Key contents | Accountable | Related standards | Availability |
|---|---|---|---|---|---|
| Human Rights & Value Chain (ESRS S2) | | | | | |
| Anti-Slavery and Human Trafficking Policy | Forced & child labor (severe negative impact) | Prohibition of forced labor, supplier due diligence, remediation process | Legal | ILO, UNGP, ESRS S2 | Website |
| Code of Conduct for Intellias Suppliers | Workers in the value chain (potential negative impact) | Labor standards, human rights expectations, environmental responsibility | Office and facilities | OECD Due Diligence, ESRS S2, GRI 308/414 | Internal |
| Environmental (ESRS E1 / E5) | | | | | |
| Environmental Policy | Climate change, resource use (risk & actual impact) | Emissions reduction, energy efficiency, waste & resource management | IT and administration | ISO 14001 principles, ESRS E1, E5, GRI 302/305 | Internal |

# Work conditions

Working conditions, including occupational health and safety and well-being, represent key workforce-related impacts and risks, particularly in relation to employee health, safety, and psychosocial well-being. These topics are managed through the policies and measures described below.

Intellias is committed to providing safe, healthy, and inclusive working conditions that support the physical, psychological, and social well-being of its workforce. This commitment is reflected in unified organizational standards and is integrated into governance, risk management, and internal control processes, with implementation and compliance ensured by the respective employing entities.

Management of occupational health and safety (OHS) alongside broader workplace well-being topics is governed through a set of internal policies applied across Intellias entities. These include the Health and Safety Policy, Rules of Office Conduct, Family-Friendly Policy, Code of Conduct, and the Modern Slavery and Human Trafficking Statement. Together, these frameworks define responsibilities, establish preventive measures, and support ongoing monitoring and continuous improvement in line with applicable local legal and regulatory requirements.

## Hybrid work and workload management

Intellias's flexible hybrid working model allows employees to work remotely, in a hybrid format, or from office locations depending on contractual obligations, role requirements, and project context.

Flexible working schedules are agreed between employees and managers to support work–life balance while maintaining service quality and delivery stability. Overtime is treated as an exception and is managed and compensated in accordance with applicable local labor laws and contractual provisions. Workload monitoring is embedded into leadership and people management practices to identify risks of prolonged overload and to mitigate burnout and related psychological risks.

# Occupational health & safety

While the nature of IT services means they present relatively little exposure to physical risk, Intellias applies a preventive and risk-based approach to occupational health and safety. This approach reflects the low physical risk profile of IT services while addressing relevant ergonomic and psychosocial risks associated with screen-based and knowledge-intensive work environments.

## Management approach and governance

Occupational health and safety (OHS) is managed through unified organizational processes applied across all Intellias legal entities, covering 100% of employees. These processes are supported by internal policies, risk assessments, incident reporting mechanisms, and corrective actions. Responsibility for implementation and legal compliance rests with the respective employing entities, in line with applicable local legislation.

In 2025, Intellias further strengthened its OHS governance by appointing a dedicated occupational safety and facilities specialist in Ukraine, consolidating responsibilities related to workplace safety, fire safety, and facilities-related risk management in a high-risk context. This step enhanced local accountability, supported more systematic implementation of OHS measures, and improved internal coordination and reporting maturity.

## Risk prevention and control measures

Key preventive measures focus on minimizing workplace risks and promoting employee well-being. These measures are implemented by Intellias legal entities across countries based on common organizational principles, with practical application adapted to local legal, operational, and workplace contexts.

Preventive measures include:

- Implementing ergonomic workplace standards across office and remote settings
- Ensuring accessibility and safe office environments
- Availability of first aid resources and emergency preparedness measures
- Maintenance of fire safety systems and evacuation procedures
- Provision of digital equipment safety guidelines
- Delivery of targeted safety and awareness trainings

Regular risk assessments are conducted to identify and mitigate workplace hazards, with a primary focus on ergonomic and work environment–related factors typical for digital and office-based activities.

## Health and safety indicators

OHS performance is monitored through outcome- and prevention-based indicators, enabling continuous improvement and validation of the effectiveness of implemented measures.

In 2025, health and safety reporting and incident monitoring were most comprehensively consolidated for employees in Ukraine, which represents the largest concentration of the workforce. In other countries, equivalent preventive measures and legal compliance mechanisms are in place at an entity level. Intellias continues to improve the consistency of health and safety data aggregation and reporting across locations.

The absence of recorded incidents and injuries reflects the low-risk nature of Intellias operations and the effectiveness of preventive and corrective controls implemented across locations.

## Continuous improvement

Intellias continues to enhance occupational health and safety practices across legal entities by strengthening governance, ensuring systematic risk management processes, and supporting local implementation in line with regulatory requirements. Ongoing focus areas include maintaining zero-incident performance, improving awareness of workplace risks, and further strengthening alignment of health and safety practices and reporting across countries.

# Well-being

Employee well-being addresses identified risks related to mental health, stress, and long-term workforce resilience, including those arising from prolonged crisis conditions.

Employee well-being is foundational to productivity, engagement, and long-term workforce resilience. At Intellias, we apply a systemic approach to supporting physical, mental, and social well-being across all locations, with implementation adapted to local legal, cultural, and operational contexts.

Our IntelliWell platform integrates initiatives focused on four core dimensions: mental health, physical activity, workplace environment, and social connection. Elements of this approach are implemented across locations through a combination of digital initiatives, community-based formats, and locally available infrastructure. In the Lviv and Kyiv offices, IntelliWell Spaces provide dedicated areas for recovery, stress reduction, and short breaks during the workday.

Psychological well-being is further supported through IntelliCare, which provides confidential access to licensed mental health professionals. In the context of prolonged war-related stress in Ukraine, enhanced mental health support measures remain in place. They ensure access to professional assistance and resilience-building initiatives, reflecting the specific local context.

Throughout 2025, employee well-being was promoted through a range of activities:

- Sports Community activities and regular meetups
- Internal sessions on resilience and mental health
- Corporate outdoor and fitness initiatives
- Participation in public sports events

In response to infrastructure instability caused by the war in Ukraine, Intellias office premises in the country were equipped to ensure energy resilience, and additional support was provided to enable energy autonomy for remote work. In other countries, well-being-related workplace measures focus on energy efficiency, safe working environments, and alignment with local environmental and operational standards.

Through structured programs and community-driven initiatives, Intellias fosters a culture where well-being is embedded into daily work practices and long-term organizational sustainability across its legal entities.

## Well-being participation

The following indicators reflect employee participation in well-being-related programs and initiatives during the reporting period:

| Program / metric | 2025 | % of total workforce |
|---|---|---|
| Total well-being program participation | 2,239 | 73.8% |
| Seasonal immunity support | 421 | 13.9% |
| IntelliCare (therapy sessions) | 1,342 | n/a |

This data reflects employee engagement in well-being programs during the reporting period ending December 2025. Participation figures represent the number of engagements in well-being initiatives. Percentages are calculated as a share of the total workforce. Certain indicators, such as IntelliCare therapy sessions and total program participation, may include multiple engagements per employee and therefore do not represent unique individuals. As a result, the data reflects the level of engagement rather than coverage.

## Parental leave and parenthood support

Intellias provides maternity and parental leave in line with applicable national legislation and internal policies across all countries of operation. In addition, selected parenthood support measures are offered with the aim of supporting employees during early parenthood and facilitating continuity of employment after leave.

| Indicator | 2025 |
|---|---|
| Employees on maternity leave/ paternity leave (ML/PL) | 79 |
| Return-to-work rate | 55.7% |
| Retention rate after return | 79.5% |

In addition to statutory parental leave entitlements, Intellias provides selected parenthood support measures. In 2025, employees actively used prenatal support and newborn care packages, indicating continued demand for such initiatives.

Physical parenthood-related infrastructure is available only in selected office locations where feasible and utilized. Where such infrastructure is not available, parenthood support is primarily provided through statutory leave arrangements, flexible work practices, and targeted support initiatives. Usage data for office-based infrastructure is not centrally consolidated and is therefore not disclosed.

# Equality, diversity, and inclusion

Equality, diversity, and inclusion (EDI) addresses matters related to equal opportunities, representation, and workplace inclusion. EDI is embedded in Intellias's organizational culture and long-term sustainability approach. At the center of this approach are people — their development, well-being, and sense of belonging. Intellias aims to foster a work environment in which employees feel respected and valued, have equal opportunities for professional and personal development, and are able to participate in internal professional and community initiatives.

The EDI strategy is structured around five interconnected focus areas:

- Gender equality and women's empowerment
- Cultural diversity and psychological safety
- Family-friendly workplace
- Accessibility and inclusive design
- Veteran reintegration and resilience

These focus areas are supported by governance arrangements, leadership accountability, data monitoring, structured development programs, and selected external partnerships, with implementation adapted to local legal, cultural, and operational contexts across countries of operation.

# Gender equality and women’s empowerment

Supporting women in technology is one of Intellias’s strategic priorities within its broader EDI agenda. Following the company’s signing of the UN Women’s Empowerment Principles (WEPs), Intellias has embedded gender equality into a structured Gender Equality Program with defined objectives and measurable outcomes.

Since 2021, the company’s WEPs Gender Gap Analysis score has increased from 14% to 87% implementation (as of February 2026), reflecting deeper integration of gender equality considerations across governance practices, recruitment, leadership development, and workplace policies.

## WEPs Gender Gap Analysis Tool

| 2021 | 2023 | 2024 | 2025 |
|---|---|---|---|
| 14% | 40% | 58% | 87% |

## Empower Her: Women Leadership in Tech

To support gender diversity in leadership, Intellias has implemented Empower Her, a cohort-based leadership development program designed to prepare women for senior and strategic roles.

The program includes leadership workshops, peer learning formats, coaching sessions, and opportunities for engagement with senior leaders. It contributes to the development of internal leadership pipelines and supports gender representation objectives within the organization, while participation and outcomes are monitored as part of broader workforce development practices.

## She Is Tech ecosystem

What began as an internal community evolved into She Is Tech, a global ecosystem bringing together more than 3,000 participants across internal and external communities.

Internally, the She Is Tech community has:

| | |
|---|---|
| Delivered multiple internal knowledge-sharing and development sessions | Conducted __+ internal sessions |
| Participated in industry events and external initiatives | Participated in __+ industry events |
| Developed mentoring and peer support formats | Developed mentoring formats |
| Initiated projects and collaborations both within and beyond the organization | Initiated new projects within and beyond the company |

She Is Tech is more than a community; it functions as a structured space for professional development, peer support, and increased visibility of women in technology, supporting gender equality objectives within Intellias'ss broader EDI approach.

## Global She Is Tech Conference

For the third consecutive year, Intellias organized the international She Is Tech Conference in partnership with UN Women in 2025. The event brought together experts, leaders, and innovators from around the world.

The conference format combines online programming with offline activities across multiple countries, supporting accessibility, knowledge sharing, and the strengthening of local professional communities.

She Is Tech Conference themes included:

- Career development and mentorship
- Leadership and influence
- Professional visibility
- AI competencies
- Well-being and resilience

# Diversity, equity, and inclusion in learning

Learning and development programs incorporate diversity, equity, and inclusion (DEI) principles and aim to support inclusive access to learning and career development opportunities. These initiatives are implemented through a range of programs and learning formats, including:

- Empower Her leadership program
- Cross-cultural awareness training
- Bias and inclusion training
- Veteran awareness and inclusion training
- Disability inclusion trainings, including focus areas such as neurodiversity

Inclusive communication programs, such as:

- Breaking Biases – How to Build a More Inclusive Workplace
- LGBTQI+: from identity construction to social inclusion
- One Team, Many Voices: Speak with Care

# Accessibility and inclusive design

Accessibility and inclusive design contribute to reducing barriers and supporting equal participation, both within the workforce and in service delivery.

Accessibility is integrated into Intellias's approach to responsible business conduct and inclusive workplace design. Where relevant and feasible, inclusivity reviews of office environments are conducted, and infrastructure adaptations are implemented to improve accessibility for people with disabilities, including barrier-free access and workplace adjustments, in line with applicable legislation and local requirements. Beyond physical environments, Intellias integrates digital accessibility and inclusive design principles into internal systems and client-facing solutions. This approach aligns with internationally recognized standards for accessible and inclusive digital experiences and is embedded into service delivery processes where applicable.

Accessibility and inclusive design are supported through internal guidelines, awareness initiatives, and collaboration between sustainability, design, and engineering functions. These practices are continually reviewed and refined based on internal assessments and stakeholder feedback.

To monitor progress over time, Intellias is developing metrics related to accessibility improvements, inclusive design adoption, and employee experience.

Further details on inclusive design practices within the value chain and service delivery are provided in the Our operations. Inclusive Design section of this report.

# Cultural diversity and psychological safety

As a global organization operating across multiple countries, Intellias treats cultural diversity not only as a workforce characteristic but as a factor supporting innovation, adaptability, and long-term sustainable performance. Diverse perspectives strengthen problem-solving capacity and contribute to the development of products and services that are relevant across different markets and user groups.

To support effective cross-cultural collaboration, Intellias applies globally aligned principles with sensitivity to local context. This includes adapting policies and practices to regional realities while maintaining consistent organizational standards, fostering inclusive communication across teams, and supporting equitable access to development opportunities regardless of geographic location. Language learning initiatives and structured intercultural competence development activities further support employees in navigating diverse work environments and collaborating effectively across borders.

Psychological safety is reflected in leadership expectations and people management practices as an important condition for effective teamwork and sustainable performance. Leaders are expected to foster work environments in which employees feel able to:

- Speak openly without fear of retaliation
- Provide constructive feedback
- Raise concerns through appropriate channels
- Express diverse viewpoints

These expectations are supported through formal mechanisms and ongoing monitoring. Intellias makes available confidential reporting channels and applies anti-retaliation principles while regularly conducting engagement surveys that assess levels of trust, inclusion, and belonging. Leadership development initiatives further support inclusive management practices and awareness of psychological safety considerations across teams.

Employee resource groups complement these efforts by creating peer support networks and structured spaces for dialogue. These initiatives contribute to a more inclusive organizational culture and help strengthen employees’ sense of belonging across locations.

In the context of prolonged war-related stress affecting employees in Ukraine, Intellias extends its approach to psychological safety through trauma-aware leadership practices and targeted resilience-building initiatives. These measures are intended to ensure that support mechanisms remain responsive to the evolving needs of employees operating in high-stress environments.

# Family-friendly workplace

Supporting employees who combine professional responsibilities with parenthood is part of Intellias's broader approach to inclusion, well-being, and workforce sustainability. The company recognizes that life-stage needs influence employee experience, retention, and long-term engagement, and therefore integrates family-related considerations into its people management practices.

Intellias fosters a supportive environment through both community-based initiatives and practical workplace arrangements. For example, the IntelliParents community provides a space for knowledge sharing, expert-led sessions, and selected offline activities, enabling employees to share parenting experiences and access relevant information. Such initiatives contribute to social support, knowledge sharing, and a stronger sense of belonging among participating employees.

In terms of practical workplace arrangements, Intellias implements family-friendly workplace and well-being measures including:

- Childcare facilities in selected office locations
- Dedicated lactation and newborn care spaces in the Kyiv and Lviv offices
- Educational and well-being sessions addressing parenting-related topics

Together, these measures aim to reduce barriers to workforce participation for parents and support a more inclusive work environment. By addressing the needs of employees with caregiving responsibilities, Intellias contributes to workforce stability, employee retention, and sustained engagement within the boundaries of local laws and operational feasibility.

# Veteran reintegration

Veteran reintegration addresses workforce-related impacts associated with employees returning from military service, particularly in the context of the ongoing war in Ukraine.

Intellias recognizes veteran reintegration as part of its responsibility towards its workforce in this specific context. The company aims to support employees returning from military service in their transition back to professional life through structured processes, tailored support measures, and inclusive workplace practices.

This approach is implemented through formal policies, management practices, and targeted programs addressing reintegration, well-being, and professional development. These measures are intended to support not only a successful return to work but also long-term engagement, resilience, and retention of employees following military service.

## Reintegration process

Intellias applies a structured and individualized approach to reintegration, recognizing that employees returning from military service may have diverse needs and experiences. The process includes tailored return-to-work planning, potential adjustments to roles and workload where appropriate, and ongoing dialogue between employees, managers, and employee experience teams.

This approach supports a gradual and sustainable transition back to work, with the aim of aligning employee capabilities, well-being considerations, and role expectations.

## Development and career support

To support long-term professional reintegration, Intellias provides access to mentorship and career development opportunities intended to help employees rebuild or adapt their career paths following military service.

Key initiatives include:

- Military Buddy Program, supporting peer-based adaptation and knowledge sharing
- IntelliMentorship, providing structured guidance and career development support
- Access to internal and external learning platforms to enable reskilling and upskilling

These initiatives are designed to support career continuity and to strengthen employees' confidence and capabilities in their professional roles.

## Well-being and mental health

Mental health and well-being are integral to Intellias's approach to supporting employees returning from military service. The company provides access to confidential psychological support, including specialists experienced in trauma-related and post-military adaptation.

This support is complemented by resilience-focused sessions and, where available, access to dedicated well-being spaces. These measures are intended to support employees in addressing both immediate recovery needs and longer-term well-being, as well as to facilitate gradual and sustainable re-engagement with professional responsibilities in a supportive and respectful work environment.

## Performance and monitoring

Intellias monitors the implementation of reintegration-related well-being measures through established HR processes and employee engagement mechanisms. Feedback is collected through regular check-ins, employee experience channels, and engagement surveys, and is used to continually improve support practices.

This monitoring enables the company to adjust its approach in response to evolving employee needs and to strengthen the effectiveness of reintegration measures over time.

## Targets and commitments

As part of its workforce management approach, Intellias aims to:

- Offer individualized reintegration support plans to employees returning from military service
- Maintain ongoing access to psychological support and well-being services for returning employees
- Further develop mentorship and career support programs addressing veteran-specific needs
- Strengthen monitoring of reintegration outcomes over time, including qualitative employee feedback and retention-related indicators

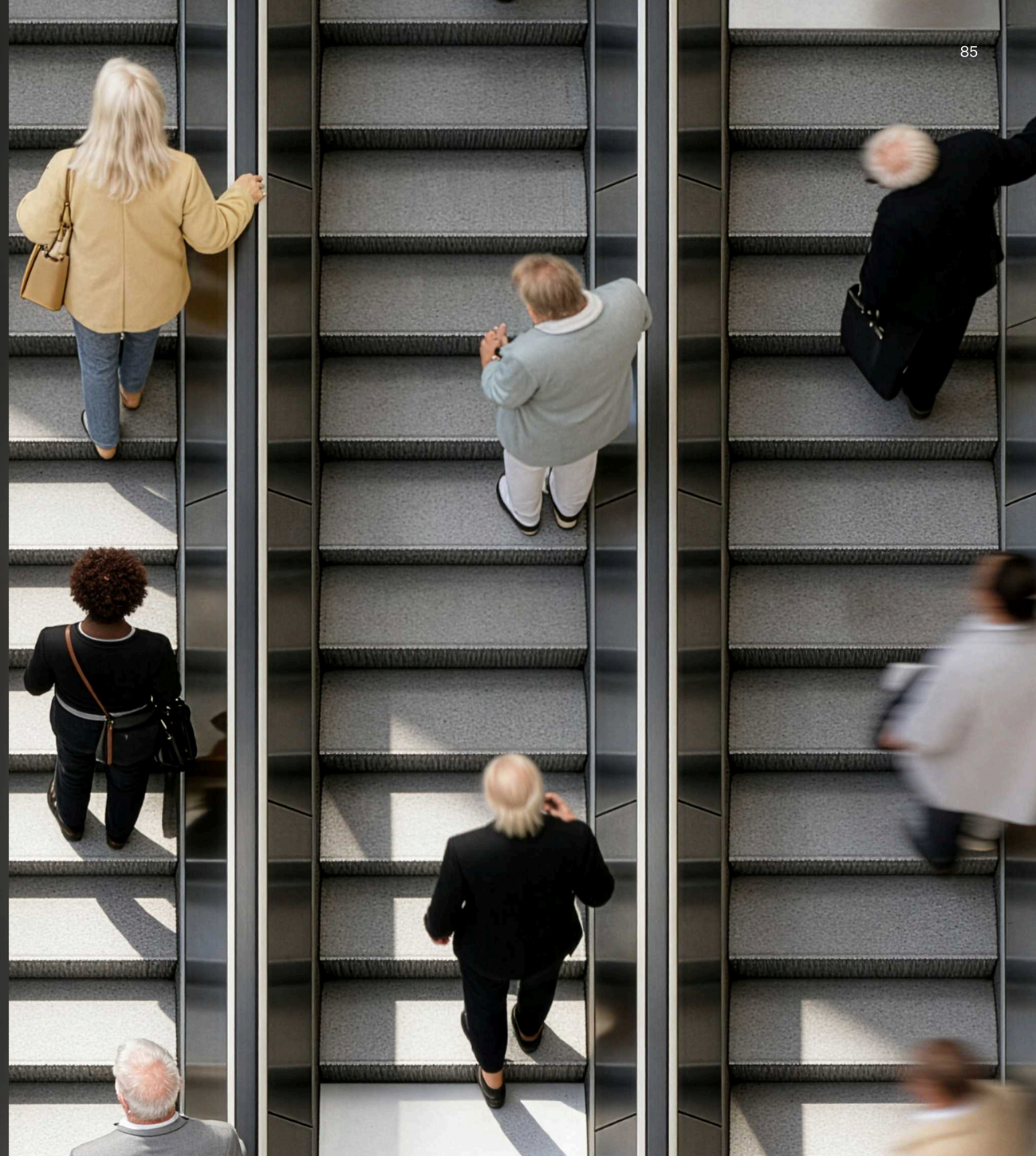
In addition to internal reintegration measures, Intellias contributes to the broader veteran ecosystem through social impact initiatives, as described in the Our social impact section of this report.

# Career development and learning

Workforce capabilities and continuous learning are critical to maintaining service quality, innovation capacity, and the long-term competitiveness of the company.

Career development and learning support workforce-related opportunities linked to employability, skills development, and long-term workforce resilience. Career development at Intellias is guided by the company’s growth mindset value and implemented through a skill-based organizational model designed to support long-term employability, workforce resilience, and internal mobility across roles and locations.

Intellias has established formal learning and development frameworks, including structured processes for training program management and learning request management. These frameworks support systematic identification of current and emerging skills needs. The approach is further supported by the Intellias skill strategy, which aims to mitigate risks related to skills gaps and workforce capability.



## Learning and development approach

Intellias provides a broad range of development opportunities covering technical, leadership, and transversal skills, including:

- Upskilling and reskilling programs
- Mentorship programs (IntelliMentorship)
- Leadership development programs (e.g. IntelliLeader, Delivery Managers Program, Leading a Team)
- Centers of Excellence (CoE) for knowledge-sharing and expertise development
- Internal mobility and career progression initiatives (e.g. NextGen Engineering Program)
- Professional communities
- Language learning and cross-cultural development

Career opportunities and development pathways are centralized in the Career Hub and are accessible to all employees.

Learning opportunities are broadly accessible across employee groups. Approximately 71% of employees participated in at least one learning and development initiative during the reporting period, covering a wide range geographies, genders, and job profiles. To support accessibility and consistency, 98% of training sessions are delivered in English, and participation is enabled through open invitations and internal platforms.

These learning and development initiatives benefit employees by supporting long-term employability, career progression, and adaptability to changing technological and market conditions. They also help mitigate risks related to skills obsolescence, job insecurity, and unequal access to development opportunities.

## Performance management and career integration

Learning outcomes are integrated into performance management and career planning processes. Regular performance and development reviews are conducted by line managers, with coverage reaching 82% in 2025 (2024: 74%).

Career progression is supported through structured tools such as career matrices and regular check-ins, which include discussions on development goals and learning needs. Internal mobility and promotions are linked to learning outcomes, with a promotion rate of 57% within selected development programs.

2024

74%

Employees covered by regular performance and development reviews.

2025

82%

Employees covered by regular performance and development reviews.

# Intellihub

IntelliHub is a self-service portal used by Intellias employees to access various career-related services and resources.

It aggregates information and tools for benefits, career development, language learning, rotation requests, and more.

### Career Hub

range of professional opportunities: from training and mentoring to feedback, rotation, relocation, and salary reviews

### Events & Learning

covers all the events and trainings offered by the company, categorized by topics like professional development, leadership, technical trainings ect

### My vacancies

space where colleagues can both change their projects and refer friends to open positions and get rewarded

### My benefits

details on personal benefits package to support employee's health and well-being

### Communities

opportunity to join the group of people who share your professional interests and values

### IntelliPerson

a range of opportunities for those who want to contribute to the company's success

### Initiative Hub

everyone is welcome to share their ideas on how to create more comfortable working conditions, systems, and processes

### IntelliShare

a space to initiate and grow social impact activities, engage colleagues, and mobilize funding.

### Office & IT

place where employees can view their assets provided by the company (furniture, technical equipment), and make a request for new ones

# Centers of Excellence

Intellias centers of excellence (CoE) is the go-to space for engineers, tech leaders, and solution owners to evolve, connect, and deliver smarter. Their mission is to develop engineers who are curious to explore, committed to craft, and courageous to lead. By cultivating these traits, we empower individuals to make bold decisions, drive technical change, and amplify value.

### Get exposure to cutting-edge technologies

Join forward-thinking initiatives that shape the future of technology at Intellias, gaining hands-on experience with emerging trends and tools

### Share your expertise

Apply your knowledge across different projects to elevate code quality, improve processes, and accelerate engineering maturity. Become AI-enabled engineering ambassador

### Connect across engineering

Collaborate with peers from diverse domains to share ideas, solve challenges, and inspire growth

### Professional growth with purpose

Influence engineering standards, develop competency matrices, design tailored learning opportunities, and help attract top talent to strengthen Intellias' engineering community

### Projects

AI-enabled Engineering (AI Engg Mastery)
Technical Interview Framework
Interviewer School
NextGen Engineering Program
Innovation community
PMO LAB

Excellence experts who actively contribute to the company's development get recognized within IntelliPerson | Contributors recognition program.

## Learning effectiveness and participation

The following indicators are used to monitor participation in learning and development and the effectiveness of related programs:

| Indicator | 2024 | 2025 |
|---|---|---|
| Average training hours per employee per year | 15.9 h | 12.5 h |
| Performance and development review coverage | 74% | 82% |
| Employees using e-learning platforms | 53.5% | 56% |
| IntelliMentorship program pairs | 275 | 295 |
| IntelliMentorship promotion rate | 86% | 70% |
| Training satisfaction (content & delivery) | 91% | 93% |

Training hours are calculated as the average number of hours spent on formal learning activities per employee during the reporting period.

## Participation trend

| | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Employees participating | 1,593 | 2,229 | 2,014 | 2,190 |

Training intensity varies across roles, reflecting a targeted and needs-based approach to skills development. Higher training hours are typically observed in technical and specialist roles.

## Future skills and workforce resilience

Intellias invests in future-of-work readiness and workforce resilience through targeted programs, including:

- AI-related learning (AI Marathon, AI onboarding, AI for business leaders)
- Productivity and resilience programs (e.g. time management, stress management)
- Programs supporting employability and adaptability in changing environments

## Continuous improvement

Intellias aims to continuously strengthen workforce capabilities and maintain broad access to learning opportunities, with a focus on future-oriented skills, including AI and digital competencies.

# Professional communities

By the end of 2025, Intellias supported 30 active professional communities across engineering, business, and social domains. These communities provide open and inclusive spaces for knowledge sharing, cross-functional learning, and peer support across Intellias locations globally. They contribute to continual skills development, knowledge sharing, employee engagement, workforce resilience, and innovation capacity.

Key highlights from 2025 included:

**Two AI Learning Days.** Large-scale, demo-driven events showcasing practical AI workflows across delivery, engineering, business analysis, design, machine learning, and selected corporate functions.

**New communities launched,** including Innovation, Engineering India, India Quality, and Salesforce Communities, expanding its geographic reach and domain expertise.

**Five or more cross-community programs and thematic tracks,** such as the Client Impact Track, Architecture Katas deep-dives, quality frameworks, and engineering book clubs.

In 2025, professional communities continued to function as enablers for professional growth, technical excellence, and cross-location collaboration at Intellias.

Community engagement in numbers:

Attendees across community events

2000

Events conducted across engineering, business, and social communities

238

Average participants per event.

25-40

Events delivered in English, supporting broad accessibility

85%

Events hosted by engineering communities.

70%

While tech talks and meet-ups remained  the most common formats, communities in 2025 expanded their impact through global hubs, certification-oriented sessions, and cross-community collaborations.

# Social dialogue

Social dialogue is a key mechanism for managing workforce-related impacts and risks, particularly in relation to employee engagement, inclusion, and organizational culture.

At Intellias, social dialogue supports a transparent and participatory workplace by enabling ongoing communication between management and employees on topics such as working conditions, workplace policies, organizational change, and employee experience across locations. The company recognizes that sustainable organizational culture is shaped through participation, shared responsibility, and consistent engagement in an environment where employee perspectives are meaningfully considered in decision-making processes.

Insights from social dialogue mechanisms contribute to the identification and management of workforce-related impacts, risks, and opportunities.

Social dialogue operates across multiple levels, combining company-wide and local formats for two-way communication on business and workplace topics. Employee-led communities further support participation by strengthening a sense of belonging and translating lived experience into practical improvements. In addition, Intellias maintains cooperation with selected civil society organizations and external partners, linking internal insights to broader societal topics such as gender equality, family resilience, and veteran reintegration.

## Governance

Responsibility for social dialogue is distributed across the organization. Strategic oversight is provided by the VP talent management, with implementation supported by people managers and functional teams. Dialogue mechanisms are available to employees across locations and working models, including remote and office-based arrangements. This supports consistent access to communication and consultation.

## Instruments and channels

Intellias maintains multiple formal and informal channels for two-way communication, enabling employees to share feedback, raise questions, and contribute ideas openly (or, where appropriate, anonymously). These include:

- Quarterly all-hands meetings with open and anonymous Q&A sessions
- Townhalls at segment, department, or location level focused on business updates and audience-specific topics
- Company-wide engagement surveys and themed pulse surveys, including the Pulse Survey available via the INTEMS homepage, enabling regular feedback on satisfaction with the company, project, team, and line manager
- Initiatives Hub, a digital platform for proposing organization-wide ideas and improvements
- Informal meetings with the CEO, providing an additional channel for open dialogue

Together, these channels provide a structured environment in which employee perspectives can be raised, discussed transparently, and translated into follow-up actions.

Social dialogue channels at Intellias are intended for open communication and consultation on workplace and organizational topics. They are separate from formal grievance and whistleblowing mechanisms, which are used to report ethical, compliance, discrimination, harassment, or other violations, as described in the Ethics and compliance section of this report.

## Effectiveness and outcomes

The effectiveness of social dialogue mechanisms is assessed through participation levels, coverage, engagement dynamics, and implementation of follow-up and improvement actions. Key indicators are tracked at an aggregated level, supported by validated follow-up planning and management review.

The following indicators are used to monitor participation in and effectiveness of social dialogue mechanisms:

| Indicator | Description | Reporting approach |
|---|---|---|
| Engagement survey participation rate | 60% of employees participating in the annual engagement survey | Aggregated, global |
| Engagement trend<br>Ideas submitted | Overall engagement or satisfaction index<br><br>54 ideas submitted via Initiatives Hub | Annual total |
| Actions implemented | 65% of engagement-related actions implemented | Management-validated |

These indicators support ongoing assessment of employee participation and provide structured input for continuous improvement of dialogue practices.

# Employee resource groups

Employee resource groups (ERGs) at Intellias are voluntary, employee-led communities supported by the company. They create structured spaces for peer connection, experience sharing, and collective action around professional and social topics. ERGs function as dialogue and engagement platforms, contributing to cultural development and providing qualitative input into organizational practices. ERGs support inclusive workplace practices and contribute to the identification of workforce-related impacts and opportunities through employee-led engagement. They also play a role in strengthening psychological safety and a sense of belonging, which is particularly important in a distributed organization operating in diverse social and geopolitical contexts.

## ERG examples and how dialogue works in practice

### She Is Tech and gender accountability

She Is Tech operates both as an internal employee resource group and as part of a wider external ecosystem. Internally, the community connects more than 400 women across Intellias and creates regular opportunities for leadership dialogue, mentorship, and professional visibility. Through peer sessions and structured programs, participants share development needs and identify systemic barriers. These insights inform gender-related consideration in people management practices.

This dialogue supports Intellias's alignment with the Women's Empowerment Principles (WEPs) developed by UN Women and the UN Global Compact. In 2025, Intellias achieved an 83% score in the WEPs assessment, reflecting integration of gender equality considerations into governance and leadership practices. The WEPs Action Plan is enhanced by internal community feedback, including focus areas such as leadership pipeline development, mentorship expansion, inclusive recruitment practices, and the use of gender-related metrics in governance discussions. Externally, She Is Tech extends this dialogue through partnerships and advocacy. In 2025, cooperation with UNFPA supported mentorship programs for women affected by gender-based violence. Intellias employees contributed practical workshops focused on employability and professional development, supporting economic empowerment beyond the company's workforce.

**83%**

WEPs assessment score in 2025.

## IntelliParents and a family-friendly workplace

The IntelliParents community supports employees in balancing caregiving responsibilities with professional development. It provides a space  where parents can exchange experiences, discuss practical challenges, and identify structural needs within the organization.

Dialogue within IntelliParents has contributed to practical improvements, including the introduction of lactation rooms in selected offices, parenting-focused internal events, and further development of community-based support formats. The IntelliParents community helps to ensure that family-friendly practices reflect lived experience and employee needs.

## Family Resilience community

The Family Resilience community focuses on supporting families of military personnel and veterans. It provides space for peer exchange, educational activities, and psychological support formats while also serving as an advisory voice for veteran-related workplace practices. The community has contributed to cooperation with external partner organizations, including the Vesta Foundation, and has supported the development of structured assistance initiatives for families of fallen colleagues. By integrating family perspectives, the community strengthens the relevance and sensitivity of veteran support approaches and contributes to long-term workforce resilience.

## IntelliVeterans

IntelliVeterans complements formal reintegration processes by providing a dedicated peer environment in which employees returning from military service can share experiences, discuss adaptation challenges, and provide qualitative feedback. Insights emerging from the community help Intellias to refine reintegration practices and respond to evolving employee needs.

The IntelliVeterans community also serves as a bridge between Intellias and the broader veteran ecosystem through cooperation with organizations such as Invictus Games Ukraine and collaboration with the Ukrainian Ice Para Hockey Federation. These interactions connect internal dialogue with external rehabilitation and adaptive sports initiatives and strengthens both organizational awareness and social integration efforts.

## IntelliVolunteers

IntelliVolunteers coordinates employee-led volunteering and fundraising initiatives across the organization. Beyond organized activities, the community functions as a platform for dialogue on civic engagement, social responsibility, and collective impact.

In 2025, Intellias introduced an internal Impact Platform, enabling employees to initiate and scale social impact projects. Through this platform, employees can mobilize organizational resources — including funding, professional expertise, and peer participation — to support initiatives aligned with both individual values and broader societal needs.

## Looking forward

Intellias will continue strengthening social dialogue as an integral element of its sustainability governance approach. The company aims to further formalize feedback loops between employee resource groups and leadership so that insights generated through community dialogue are systematically considered in policy development, diversity initiatives, and well-being practices. Intellias will also continue embedding gender equality priorities under the WEPs Action Plan into governance processes and enhancing transparency around progress while supporting collaboration across communities and sustained engagement with selected external partners.

At Intellias, social dialogue is an ongoing process that supports inclusion, trust, and long-term workforce resilience.

# Employee engagement and recognition

In 2025, Intellias implemented two company-wide employee recognition programs aimed at acknowledging contributions that support business performance, collaboration, and company values:

**IntelliPerson** – a year-round, points-based recognition program acknowledging measurable contributions that create business value beyond formal role responsibilities. Employees can track recognized contributions, progress through defined levels, and receive non-monetary or program-defined rewards.

**Intellias Vision Award –** an annual, peer-nominated recognition initiative celebrating contributions aligned with company values across four categories: Global Impact, Beyond Service, Engineering Mastery, and Empathetic Leadership.

Both programs are open to all employees across all Intellias locations and are based on transparent criteria linked to collaboration, innovation, and business impact.

Participation levels and recognized contributions are monitored at an aggregated level to assess engagement trends and inform workforce development and engagement initiatives. Employee recognition programs are designed to complement, not replace, formal performance management and remuneration processes.

Selected indicators for 2025:

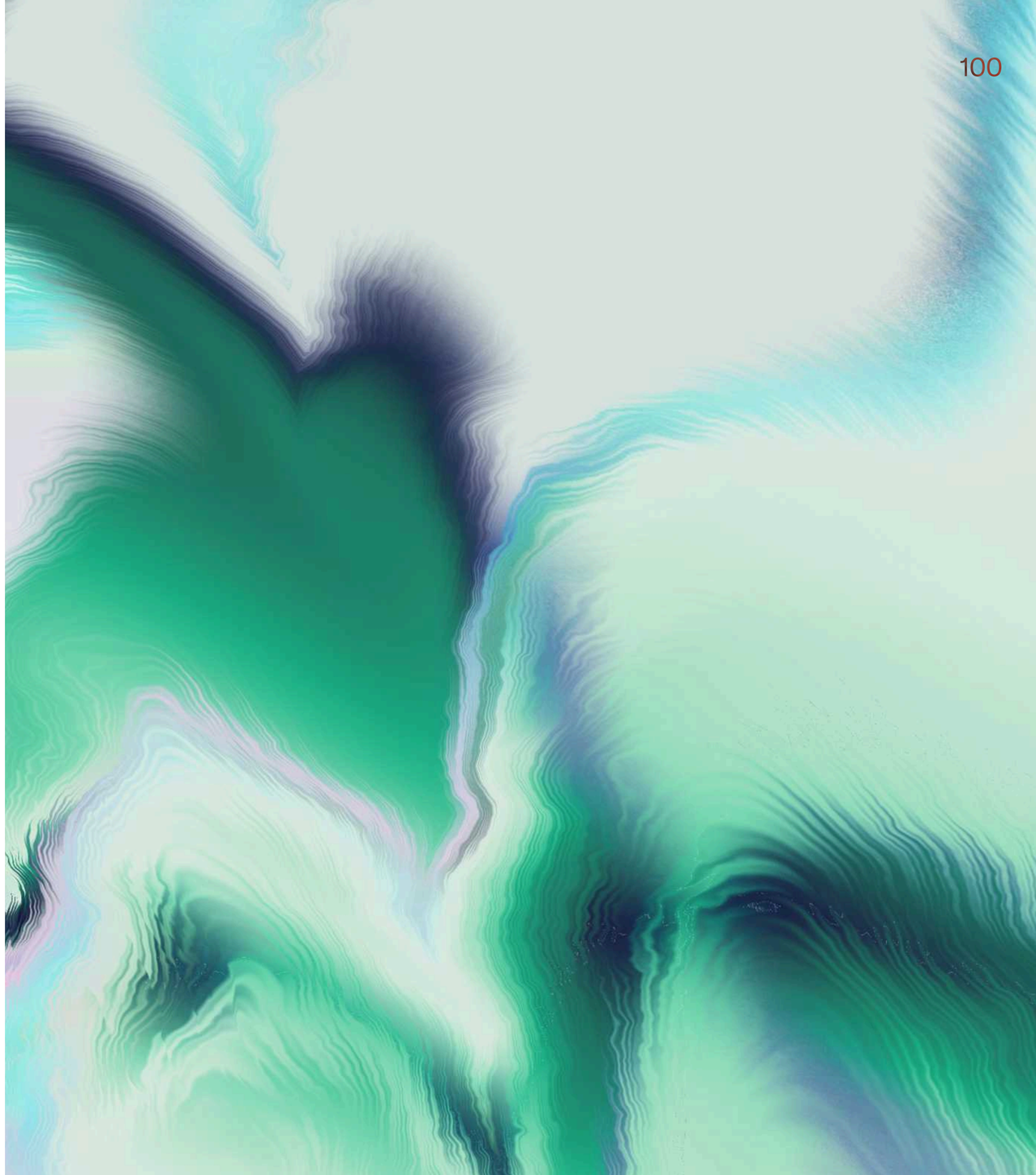
**28.17%**
of employees participated in recognition programs

**798**
recognized contributions were recorded under the IntelliPerson program

**30**
awards were granted through the Intellias Vision Award program

# Our planet

Clear outcomes ahead



This section outlines how Intellias manages its environmental impacts, risks, and opportunities in alignment with relevant environmental standards. It corresponds primarily to ESRS E1 (Climate Change), with elements related to E3 (Water), E5 (Resource Use), and other environmental topics as applicable. While the company's direct environmental footprint is relatively limited compared to companies in asset-intensive industries, environmental considerations remain an integral part of responsible operations and long-term sustainability.

Intellias's primary environmental impacts are associated with energy consumption in offices and digital infrastructure, as well as indirect impacts across the value chain, including suppliers and client solutions. Environmental management is supported through internal policies, monitoring systems, and integration into operational decision-making processes.

Intellias applies a precautionary and efficiency-oriented approach, with a focus on optimizing energy use, responsibly managing resources, and reducing environmental impacts where feasible. Environmental risks and regulatory requirements are monitored through established governance and compliance mechanisms, with accountability assigned to responsible executive functions.

This section provides an overview of our environmental management approach, key initiatives, and performance indicators related to energy use, emissions, and resource efficiency.

Topics covered in this section correspond to environmental impacts, risks, and opportunities identified in the IRO framework, particularly in relation to energy use, emissions, and resource management. The following disclosures describe how these topics are managed and how performance is monitored.

## Our approach

As a global digital services company, Intellias operates with a comparatively moderate direct environmental footprint. Nevertheless, we recognize that our activities — including office operations, energy consumption, IT infrastructure, procurement, and business travel — contribute to greenhouse gas emissions and resource use. Environmental responsibility is therefore embedded in operational management, infrastructure planning, and long-term strategic development.

Our approach is built on three principles: systematic emissions reduction, continuous improvement through certified environmental management processes, and transparent performance monitoring supported by independent verification. While our business model is not resource-intensive, we acknowledge our responsibility to reduce operational emissions and contribute to the global transition toward a low-carbon economy.

## Climate transition plan

In 2025, Intellias's near-term and net-zero greenhouse gas emission reduction targets were validated by the Science Based Targets initiative (SBTi). This confirms that the company's climate commitments are aligned with the objective of limiting global temperature increase to 1.5°C. The transition pathway is based on a 2023 baseline and includes a 42% absolute reduction of Scope 1 and Scope 2 emissions by 2030, a transition to 60% renewable electricity sourcing by 2028, and intensity-based reductions in business travel and employee commuting emissions by 2030.

The company's decarbonization strategy focuses on energy efficiency improvements, renewable energy integration, hybrid work practices, modernization of IT infrastructure, and responsible procurement. Climate considerations are integrated into operational and infrastructure decisions, supported by structured emissions monitoring and regular management review. The transition pathway remains adaptive to operational realities, including resilience measures implemented in response to geopolitical risks, while maintaining alignment with the company's long-term net-zero ambition.

Scope 1 & 2 emission

**-42%**

Absolute reduction by 2030

**60%**

Renewable electricity sourcing by 2028

SCIENCE BASED TARGETS

## Governance and environmental management

Environmental performance is governed through an ISO 14001:2015-certified Environmental Management System (EMS), which establishes policies, responsibilities, operational controls, and monitoring procedures across all locations. The EMS covers energy use, waste management, supplier screening, compliance, and emissions monitoring.

In 2025, one planned internal audit and one external independent audit of the EMS were conducted. The external audit confirmed continued conformity with ISO 14001 requirements and maintained certification validity. Environmental performance is reviewed through periodic management assessments, corrective action tracking, and risk evaluation processes.

In parallel, Intellias achieved a CDP Climate Change score of “B” in 2025, exceeding the global sector average for IT and software development. This rating reflects structured climate governance, emissions transparency, and ongoing performance improvement.

# Greenhouse gas emissions

Greenhouse gas emissions are calculated annually in accordance with internationally recognized methodologies aligned with the GHG Protocol Corporate Standard. The inventory covers direct emissions (Scope 1), indirect emissions from purchased electricity (Scope 2), and selected value chain categories (Scope 3), including business travel, employee commuting, operational waste, and procurement of IT equipment.

Scope 2 emissions remain the dominant share of total emissions, reflecting electricity consumption in office-based operations. The following indicators are used to monitor greenhouse gas emissions and track progress against the company's climate transition pathway.

In 2024, emissions increased compared to the previous year due to temporary operational adjustments, including office relocations and backup power use required to ensure business continuity and employee safety in response to geopolitical conditions. These impacts are considered short-term and are being addressed through long-term efficiency and renewable energy measures.

| Emissions Scope | $tCO_2e$ | Share of Total |
|---|---|---|
| Scope 1 | 36.14 | 10.1% |
| Scope 2 (location-based) | 189.83 | 53.1% |
| Scope 3 | 131.21 | 36.7% |
| Total | 357.18 | 100.0% |

# Energy management and renewable integration

Energy efficiency is Intellias's primary lever for decarbonization. The company's electricity consumption decreased from 634,318 kWh in 2023 to 601,788 kWh in 2024, reflecting improvements in infrastructure efficiency and occupancy optimization. Renewable electricity currently accounts for 8% of total consumption. The following indicators are used to monitor energy consumption and efficiency improvements.

Energy management measures include the systematic replacement of lighting systems with LED technology; modernization of heating, ventilation, and air-conditioning systems; installation of automated zoning and temperature control mechanisms; and implementation of smart thermostats and occupancy-based energy optimization. In 2024–2025, an automated HVAC zoning system was implemented at the Lviv office, demonstrating measurable efficiency gains.

Additionally, Intellias is conducting technical and financial feasibility assessments for the installation of solar energy systems and other renewable solutions. This includes financial modeling, evaluation of potential external funding sources, and participation in climate-focused acceleration initiatives. Renewable integration projects are under strategic review and will be implemented in line with operational feasibility and capital planning.

## Electricity consumption

2023

634,318

kWh

2024

601,788 ▼

kWh

# Waste and resource management

Waste management is integrated into the EMS framework and implemented across all office locations. During the reporting year, total waste generated amounted to 44.26 tons, of which 1.06 tons were diverted from disposal through recycling and recovery processes. The remaining waste was transferred to licensed waste management providers.

The following indicators are used to monitor waste generation and resource management performance.

Waste streams primarily consist of office-related municipal waste, paper, packaging materials, and a minor amount of hazardous waste such as batteries. All waste transfers are documented through formal agreements and service completion records

Total waste generated

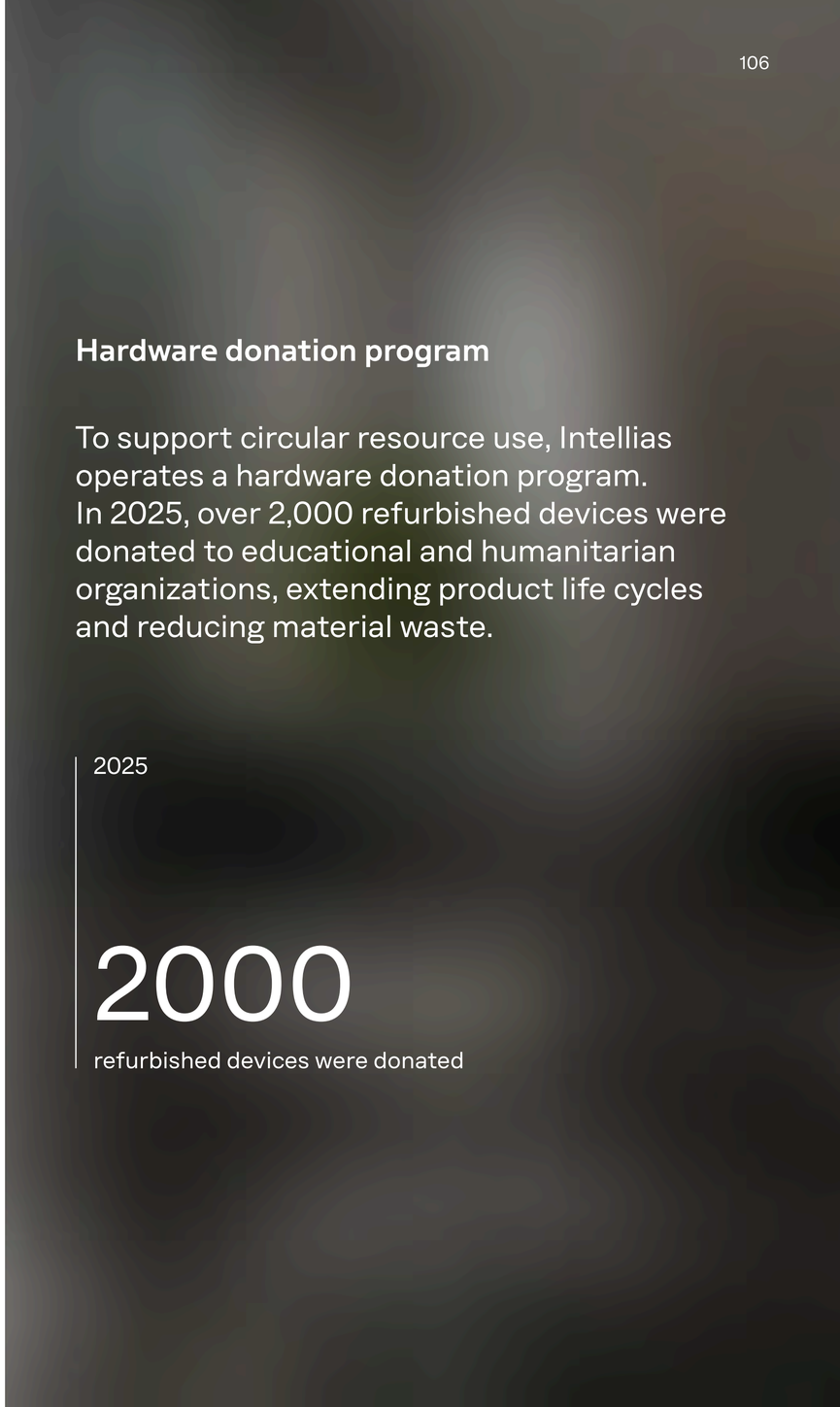
44,25

tons

Recycling and recovery

1,06

tons



## Hardware donation program

To support circular resource use, Intellias operates a hardware donation program.
In 2025, over 2,000 refurbished devices were donated to educational and humanitarian organizations, extending product life cycles and reducing material waste.

2025

2000

refurbished devices were donated

# Water consumption

Water use within Intellias operations is limited to office-based sanitary and domestic needs. Total water consumption for the reporting year amounted to 4,036.04 cubic meters. Water data is collected through utility invoices and landlord-provided reports where direct metering is not available.

Given the service-based nature of the company’s operations, water use is not considered a material environmental impact; however, monitoring is maintained as part of responsible resource management practices.

Total water consumption

4,036,04

cubic meters

# Responsible procurement and supplier screening

Environmental considerations are embedded into supplier onboarding and evaluation processes. During the reporting year, 18 new suppliers were onboarded, and 100% were screened against environmental and sustainability criteria. Screening includes review of compliance practices, resource management policies, and alignment with responsible business principles.

No significant negative environmental impacts were identified within the supply chain during the reporting period based on available supplier screening processes.

**18**

suppliers were onboarded

# Sustainable digital solutions

Sustainable digital solutions contribute to environmental opportunities identified in the IRO framework, particularly through enabling emissions reductions beyond the company's direct operations. Intellias integrates sustainability into digital solutions developed for clients. Engineering practices prioritize performance optimization, reduction of computational load, and efficient use of digital infrastructure. In 2025, sustainability-oriented projects included initiatives in electric mobility, AI-driven navigation, and energy-efficient software architecture, contributing to operational efficiency and reduced emissions in client environments.

Sustainability is treated not as an add-on but as a design principle embedded in product development.

# Employee engagement for low-carbon mobility

As part of its environmental strategy and decarbonization efforts, Intellias regularly implements Ecomobility Summer, an employee engagement program designed to reduce Scope 3 emissions associated with commuting while fostering long-term behavioral change.

Ecomobility Summer operates as a structured mobility management measure on emissions reduction actions and transition initiatives. It promotes s modal shift from single-occupancy vehicles to lower-carbon alternatives such as cycling, walking, and public transport through gamification, awareness raising, and incentive mechanisms.

In 2025, the program engaged over 500 participants across 13 countries, including employees, families, and community members. Participants collectively covered 159,156 kilometers using low-emission modes of transportation, resulting in 34,696 kilograms of $CO_2$ emissions avoided, equivalent to approximately 9.5% of the company's annual emissions. These avoided emissions are calculated using standard emission factors and integrated into internal ESG performance tracking.

The Ecomobility Summer initiative combines environmental and social impact through a move-to-donate mechanism, with tracked kilometers triggering the donation of bicycles. This approach links individual climate action with broader societal benefits while reinforcing employee participation and accountability.

From a monitoring perspective, performance is tracked through digital tools (such as mobility tracking platforms), aggregated into company-level indicators, and reviewed annually.
The program provides both quantitative metrics ($CO_2$ avoided, participation rates, distance covered) and qualitative insights (employee feedback, behavioral change), supporting ESRS requirements on metrics, targets, and actions.

Beyond direct emission reductions, Ecomobility Summer contributes to reducing urban congestion, noise, and air pollution while embedding climate-conscious behavior into corporate culture. It demonstrates how employee-driven actions can complement operational decarbonization measures.

## Ecomobility summer

**500**
participants

**13**
countries involved

**159,2 km**
covered using low-emission transport

**34,7 kg**
$CO_2$ emissions avoided

**9.5%**
of annual company emissions offset

## Outlook

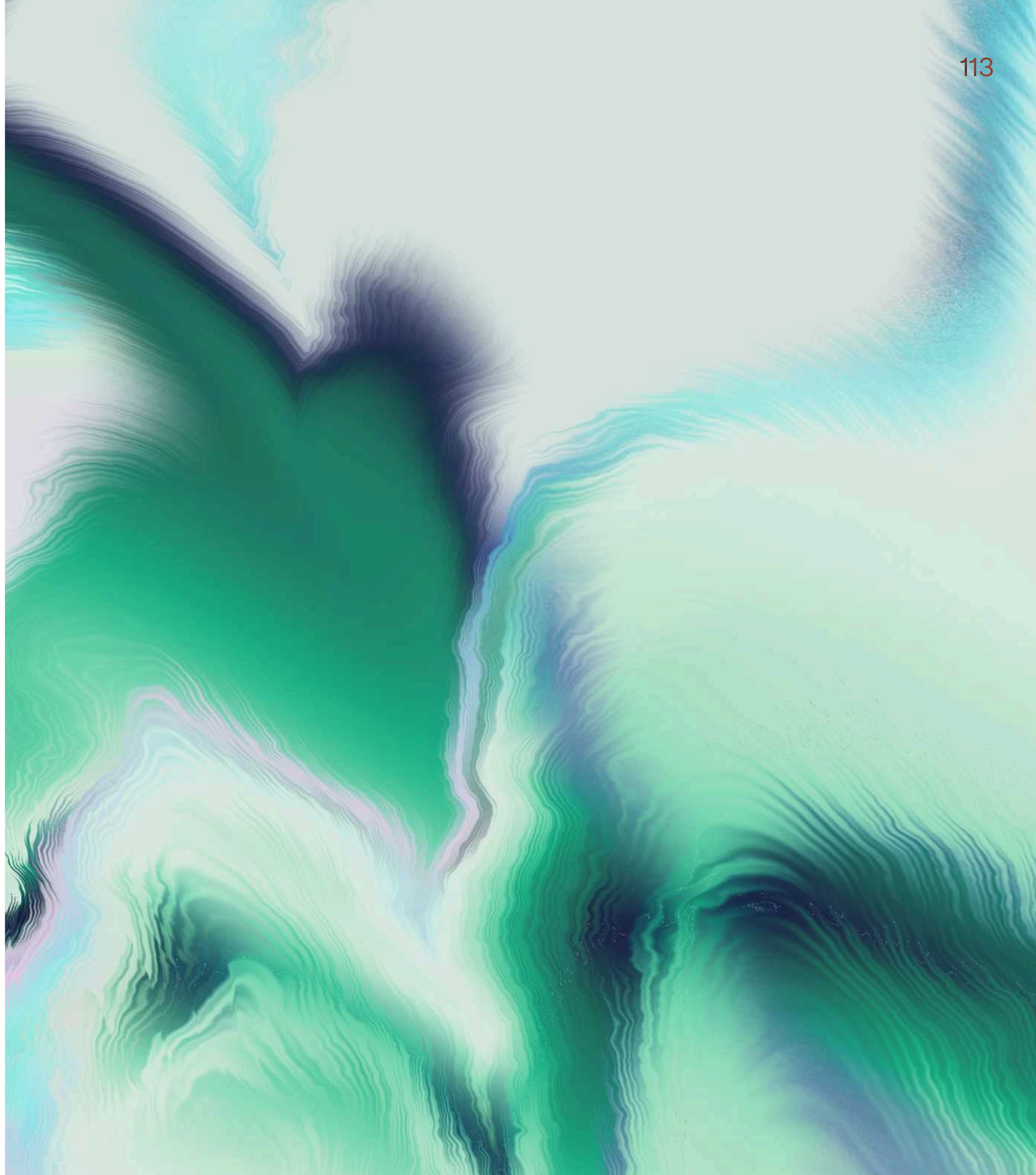
Intellias will continue advancing its science-based transition pathway toward lower-carbon and more resource-efficient operations by increasing renewable electricity sourcing, strengthening operational efficiency, and enhancing emissions transparency. Future priorities include expanding value chain emissions coverage, monitoring progress toward validated targets, and integrating climate considerations further into strategic planning and infrastructure decisions.

Environmental responsibility remains a core component of operational resilience, risk management, and long-term value creation. Intellias aims to progressively improve the energy efficiency of its operations and reduce the environmental footprint associated with office activities and digital infrastructure.

The company will continue to enhance emissions tracking and expand the scope and accuracy of its greenhouse gas accounting over time.

# Our social impact

Clear outcomes ahead



This section describes Intellias's approach to managing societal impacts and contributing to broader social outcomes. It corresponds primarily to ESRS S3 (Affected Communities). Intellias recognizes its role not only as an employer and service provider but also as a participant in the communities where it operates.

Social impact activities are focused on areas where the company can create meaningful contributions, including community engagement, support for vulnerable groups, education and skills development, and promotion of diversity in IT sector. Particular attention is given to initiatives supporting Ukraine, including veteran reintegration and community resilience.

These activities are coordinated through the CSR function and supported by dedicated governance structures, including the Intellias Foundation for Change. They are also integrated into the broader sustainability framework, ensuring alignment with company values, stakeholder expectations, and identified social risks and opportunities. Stakeholder engagement, partnerships, and feedback mechanisms play a key role in shaping priorities and evaluating impact.

This section outlines Intellias's strategic focus areas, key programs, and outcomes related to community engagement and social contribution. Potential risks include ineffective allocation of resources, limited scalability of initiatives, and challenges in measuring long-term social outcomes.

The topics covered in this section correspond to impacts, risks, and opportunities related to affected communities identified in the IRO framework, including community resilience, inclusion of vulnerable groups, access to education, and social contribution.

These activities primarily relate to downstream impacts on communities in the regions where Intellias operates, as well as targeted initiatives in Ukraine and other locations where social needs are identified by CSR team based on community dialogue and research.

## Focus areas

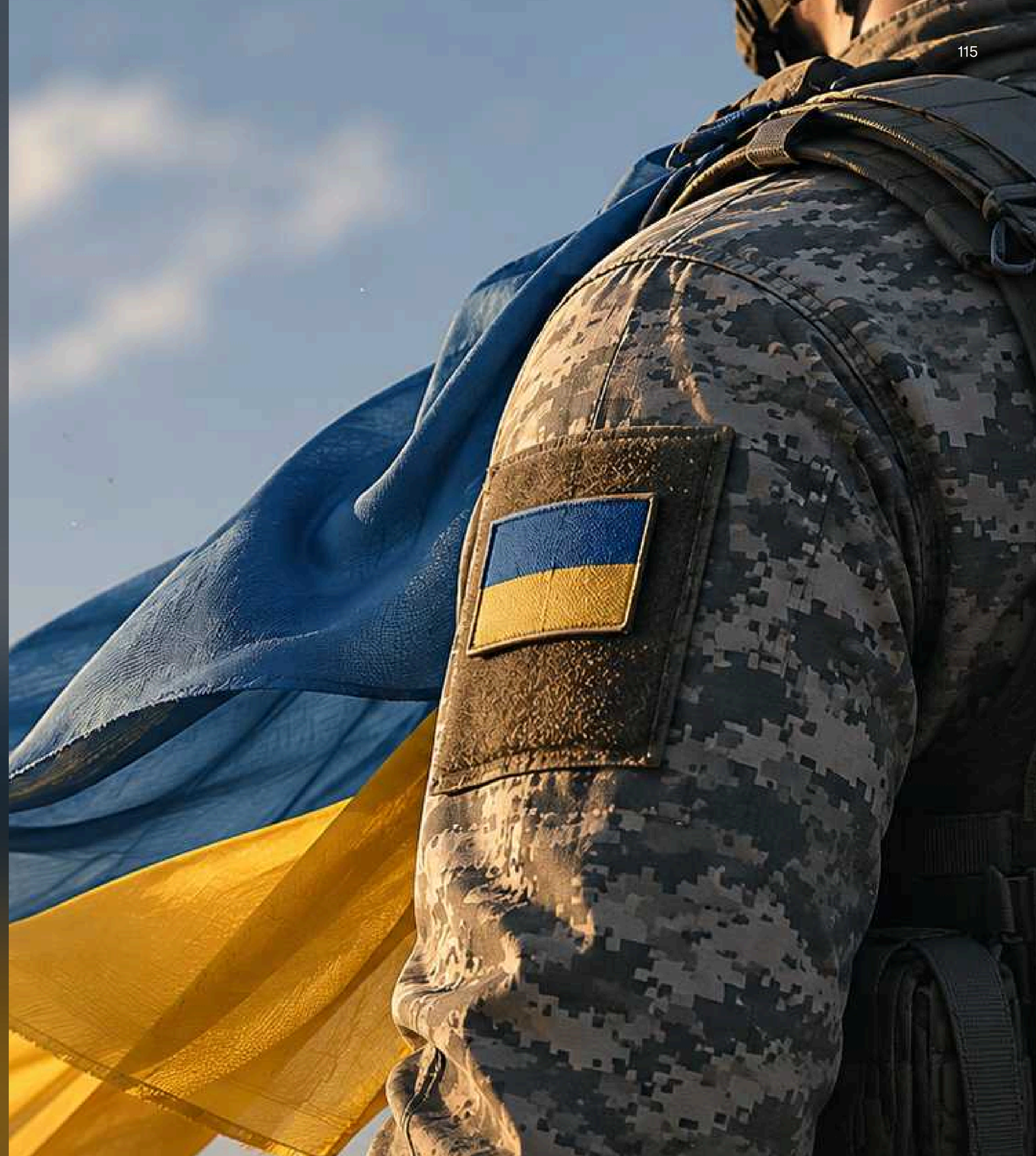
- Support for Ukraine and veteran reintegration
- Advancing gender diversity and inclusion in STEM
- Education and skills development in geospatial and navigation technologies
- Employee engagement in volunteering and charitable initiatives

# Support for Ukraine and veteran reintegration

Intellias addresses the impacts of the war in Ukraine through a structured social impact approach focused on humanitarian support, recovery, and long-term social inclusion. The company's efforts are directed toward affected communities, including civilians, defenders, and veterans, and are implemented through financial contributions, partnerships, and coordinated programs.

Social impact initiatives are managed through dedicated governance structures and implemented in cooperation with public institutions, civil society organizations, and local communities. Employee engagement complements these efforts and is disclosed separately in the Volunteering and community engagement section below.

Support for employees returning from military service is addressed in the Our people section, while the current section focuses on broader community-level veteran support and reintegration initiatives.



# Support for Ukraine

Intellias maintains a clear and consistent position in support of Ukraine's sovereignty and the rights of its people. The company condemns Russia's ongoing war against Ukraine and provides sustained humanitarian and financial support to individuals and communities affected by the conflict.

Since 2022, Intellias has contributed over $3,630,064 to relief, recovery, and resilience-building initiatives in Ukraine. In 2025 alone, contributions exceeded $499,420, directed toward humanitarian assistance, medical support, critical infrastructure, and rebuilding efforts, as well as support for employees and defenders.

These efforts reflect Intellias's broader approach to responsible business conduct, focusing on protecting human dignity, supporting community resilience, and contributing to long-term recovery.

**$3.63M+**

invested in relief, recovery, and resilience initiatives since 2022

**$499K+**

contributed in 2025

# Governance of contributions

Effectiveness of social impact initiatives is assessed through a combination of quantitative indicators, partner feedback, and internal evaluation processes. Intellias continues to develop more structured approaches for measuring long-term outcomes and impact.

To strengthen the governance, transparency, and effectiveness of charitable activities, Intellias established the Intellias Foundation for Change in 2023. The foundation centralizes financial contributions and oversees the implementation of charitable programs aligned with the company's social impact priorities.

The Intellias Foundation for Change focuses on:

- Providing essential equipment and transportation
- Supporting humanitarian and recovery initiatives
- Coordinating corporate giving and structured fundraising mechanisms

In 2025, the foundation facilitated humanitarian aid equivalent to $3,486,102.

This structure enables systematic allocation of resources, ensures traceability of funds, and strengthens oversight of implementing partners and supported initiatives.

We invite you to join our charitable efforts by following this link:

FOUNDATION FOR CHANGE →

**$3.49M**

humanitarian aid delivered in 2025

# Veteran support

Intellias supports veteran rehabilitation and inclusion through cooperation with public institutions and specialized organizations. These initiatives focus primarily on adaptive sports, recovery, and participation in international programs.

## Partnerships and programs

Veteran-related initiatives are complemented by broader community support efforts and remembrance practices.

Intellias maintains memorial spaces in its offices and implements company-wide initiatives honoring colleagues who have lost their lives as a result of the war. These practices reflect the company's commitment to respect, recognition, and long-term social responsibility.

Employee participation in fundraising and support activities contributes to these efforts and is described in the Volunteering and community engagement section of this report.

### Partnerships and programs

Intellias supports veteran rehabilitation and inclusion through cooperation with public institutions and specialized organizations. These initiatives focus primarily on adaptive sports, recovery, and participation in international programs.

In 2025, key contributions included:

- Allocation of over $24,000 to adaptive sports and rehabilitation initiatives
- Formalization of a partnership with Lviv City Council and the Ukrainian Para Ice Hockey Federation
- Continued support of the Unbroken para ice hockey team ~$24,000, including provision of equipment and support for international participation

### Education and transition support

In addition to rehabilitation-focused initiatives, Intellias supports programs aimed at long-term inclusion and opportunity creation for veterans and their families.

These include:

- STEM programs for children of veterans (50+ participants)
- Career orientation and transition initiatives implemented in partnership with Mate Academy

# Women in STEM

Gender diversity and inclusion are important social priorities that influence employee wellbeing, equal access to opportunities, and the long-term development of the broader technology ecosystem.

Intellias addresses gender diversity and inclusion as part of its broader workforce and social impact strategy. Gender-related impacts and risks are associated with structural underrepresentation of women in technical roles and leadership positions within the technology sector.

The company’s approach to gender diversity focuses on improving equal access to opportunities, supporting career development, and fostering inclusive workplaces. These objectives are embedded in internal policies, recruitment practices, leadership development processes, and external initiatives aimed at strengthening the talent pipeline.

Governance of gender equality is integrated into existing management structures, with oversight assigned to relevant leadership functions responsible for workforce management and sustainability.

## Actions and initiatives

Intellias implements a combination of internal and external initiatives to address gender-related impacts.

Internally, the company promotes inclusive career development and leadership pathways. In 2025, the Empower Her program was introduced as a structured leadership development initiative combining training, coaching, and peer learning to support women's progression into leadership roles.

The She Is Tech initiative serves as a platform for engagement, knowledge sharing, and professional development. Internally, it connects Intellias female employees through regular sessions focused on leadership, career growth, and peer exchange. Externally, the initiative provides mentoring, networking, and knowledge-sharing opportunities for a broader community of women in technology.

In 2025, She Is Tech activities included expert-led webinars, mentorship programs, and the annual global She Is Tech Conference, organized in partnership with UN Women for the third consecutive year. The conference brought together a broad international audience of experts, leaders, and professionals and combined online programming with offline events across multiple countries, increasing accessibility and strengthening local communities. Topics addressed included career development and mentorship, leadership and influence, AI competencies, professional visibility, and well-being and resilience.

Partnerships are used to extend impact beyond the organization. In cooperation with UNFPA, Intellias supported a mentorship program for women affected by domestic or gender-based violence, focusing on employability, digital skills, and access to careers in IT.

Additional awareness initiatives addressed inclusion and health-related topics through campaigns and internal engagement activities, supported by expert sessions and employee dialogue.

## Outcomes and performance

In 2025, women represented approximately 27% of the total Intellias workforce and 47% of management positions.

Employee feedback indicates a high level of perceived inclusion, with 99% of employees reporting satisfaction with equality, diversity, and inclusion practices.

The company also achieved an 83% score in the Women's Empowerment Principles (WEPs) assessment during the reporting period, reflecting integration of gender equality considerations across governance, workplace practices, and community engagement.

The She Is Tech initiative also continued its expansion in 2025, engaging over 400 employees internally and more than 2,300 participants externally through events, mentoring, and knowledge-sharing activities.

Mentioned indicators are used to monitor gender diversity and inclusion outcomes.

## Contribution to broader societal impact

Through initiatives like She Is Tech conference, participation in mentorship programs and other, Intellias contributes to increasing participation of women in technology by supporting skills development, career progression, and professional visibility.

These activities aim to strengthen the pipeline of women entering and advancing in the technology sector and to address systemic barriers related to access to opportunities and representation.

**27%**
women in the workforce

**83%**
WEPs score

**99%**
employee satisfaction with EDI practices

**47%**
women in management

**400+**
internal She Is Tech participants

**2,300+**
external She Is Tech participants

# Volunteering and community engagement

Volunteering and community engagement contribute to positive social impacts by supporting local communities and enabling employee participation in addressing societal needs.

Intellias supports employee volunteering and charitable engagement as part of its social impact strategy, contributing to positive outcomes for communities.

The company’s approach focuses on enabling employee participation in initiatives that address local social needs while strengthening engagement, collaboration, and shared responsibility across the organization. Volunteering activities are primarily employee-driven and supported through internal coordination, partnerships, and targeted programs.

## Actions and initiatives

Volunteering activities are coordinated through the internal IntelliVolunteers community, which brings together employees across locations to share experience, organize initiatives, and support participation. In 2025, the community included 185 active members.

Also in 2025, Intellias introduced an internal Impact Platform designed to centralize volunteering and charitable initiatives across the organization. The platform enables employees to access volunteering opportunities, launch their own initiatives, invite colleagues to participate, and contribute to fundraising activities. It also integrates recognition mechanisms to acknowledge employee contributions.

By providing a structured environment and accessible tools, the Impact Platform supports a decentralized and employee-driven approach to volunteering while improving coordination, visibility, and participation tracking.

To encourage broader engagement, Intellias implements structured initiatives and local activities across its offices. These include employee-led fundraising, awareness campaigns, and partnerships with local organizations.

In 2025, the company continued to organize volunteer fairs, providing employees with a platform to present their initiatives, engage colleagues, and raise funds. Two offices hosted such events, involving eight volunteers and raising $7,450 for community causes.

In addition, employees participated in locally driven initiatives addressing urgent needs. For example, in Colombia, employees organized fundraising and collection of essential goods to support communities affected by armed conflict, with donations matched by the local Intellias office and directed to the national Red Cross. In Bulgaria, employees contributed to the Caps for the Future initiative, supporting the provision of medical equipment for children.

A key global initiative organized through the Impact Platform is Good Winter, an annual program designed to increase employee participation in volunteering and support vulnerable communities across multiple countries. The initiative combines digital engagement tools with local volunteering activities and partnerships with non-governmental organizations.

**$7,450**

raised for community causes

## Outcomes and performance

In 2025, between 10% and 15% of Intellias team members participated in volunteering activities, reflecting a stable level of engagement for a distributed technology workforce. Total volunteering time reached approximately 30,000 hours, indicating a high level of contribution among active participants.

The Good Winter initiative involved 220 participants from 16 countries, with 191 employees completing at least one volunteering activity and 87 completing the full program. Activities were implemented across 11 offices and additional locations, supporting children and vulnerable groups through donations, gift drives, and community support initiatives. Theese indicators are used to monitor the scale and effectiveness of community engagement and volunteering activities.

Examples of other activities supported by Intellias local teams include assistance to children in vulnerable situations through partnerships with organizations such as SOS Children's Villages and national Red Cross societies, as well as local initiatives supporting children with disabilities and communities affected by crisis situations.

These activities contributed to increased employee participation in volunteering during 2025, strengthened partnerships with local organizations, and improved access to essential support for beneficiary groups.

**30,000**
volunteering hours contributed

**220**
participants in the Good Winter initiative

**16**
countries represented

**191**
employees completing at least one volunteering activity

**87**
employees completing the full program

**11**
offices involved

## Governance

Volunteering and community engagement initiatives are coordinated by the CSR function in collaboration with cross-functional teams and local stakeholders.

Partnerships with non-governmental organizations are established at both global and local levels, depending on the nature of the initiative. Program implementation and participation are monitored through internal tracking tools, with data consolidated for annual ESG reporting.

## Outlook

Intellias aims to further develop its volunteering programs by increasing employee participation, strengthening long-term partnerships with community organizations, and improving measurement of outcomes and impacts over time.

# Education and skills development in geospatial and navigation technologies

Gender diversity and inclusion are important to building a fair and inclusive workplace and supporting the long-term development of the broader technology ecosystem. Intellias identifies these topics as key social impacts and opportunities through ongoing dialogue with affected communities.

As a global technology services provider, Intellias depends on a skilled digital workforce and contributes to the development of technology ecosystems in the regions where it operates. Educational initiatives form part of the company’s broader approach to workforce development and community engagement, with a focus on strengthening digital skills, improving employability, and supporting long-term talent pipeline sustainability.

These initiatives primarily address impacts related to affected communities, including students and early-career professionals, while also contributing to the development of future workforce capabilities and regional digital ecosystems.

## Actions and initiatives

Intellias implements a portfolio of educational programs designed to bridge the gap between academic learning and industry requirements. These initiatives combine practical training, mentorship, and collaboration with academic institutions to develop job-relevant skills and support entry into the technology sector.

The design of these programs is closely aligned with Intellias's core areas of expertise, particularly in automotive and mobility engineering, where the company delivers software solutions for navigation systems, connected vehicles, and intelligent transport platforms. By focusing on competencies such as software development, geospatial data processing, and digital platform engineering, the programs support development of skills directly relevant to current and future client demand.

This approach enables Intellias to contribute to the development of local talent ecosystems while strengthening the long-term availability of qualified professionals in high-demand technology domains. It also supports knowledge transfer between industry and academia and helps address structural skills gaps in specialized areas of digital engineering.

# IntelliMapLab

IntelliMapLab is a collaborative training program implemented in partnership with the Ivan Franko National University of Lviv in Ukraine. It combines academic instruction with project-based learning under the supervision of Intellias mentors, focusing on digital mapping, navigation systems, and geospatial technologies.

The program aligns with Intellias's expertise in mobility and automotive software engineering and supports the development of specialized competencies required in navigation systems, connected vehicles, and intelligent transport solutions.

Key areas of competency development include:

- Digital cartography and map data processing
- Navigation algorithm fundamentals
- Geospatial data modelling and validation
- Software components used in advanced driver-assistance systems (ADAS)

In 2025:

**9**
students completed the full program

**27**
students participated in related hackathons

# IntelliGISLab

The IntelliGISLab Bootcamp is implemented in Pune, India, and focuses on developing competencies in geospatial data platforms for in-car navigation systems. The program supports the development of advanced engineering capabilities required for connected vehicle platforms and location-based services.

Training focuses on practical application in areas such as:

- Scalable geospatial platform architecture
- Data quality assurance for navigation systems
- Backend processing for map and location services
- Integration of spatial datasets into mobility software environments

In 2025:

**75**
participants took part in hackathons

**14**
participants completed the full program

# IntelliMentorship: Sourcing Bootcamp

IntelliMentorship: Sourcing Bootcamp for Beginners is an eight-week program delivered by the Talent Delivery team. It focuses on developing foundational skills in talent sourcing and recruitment.

The program expands career entry pathways into the IT sector beyond technical roles and supports the development of competencies in talent acquisition and workforce enablement.

In 2025:

**7**
participants participated in Ukraine

**12**
participants engaged in India

## Outcomes and impact

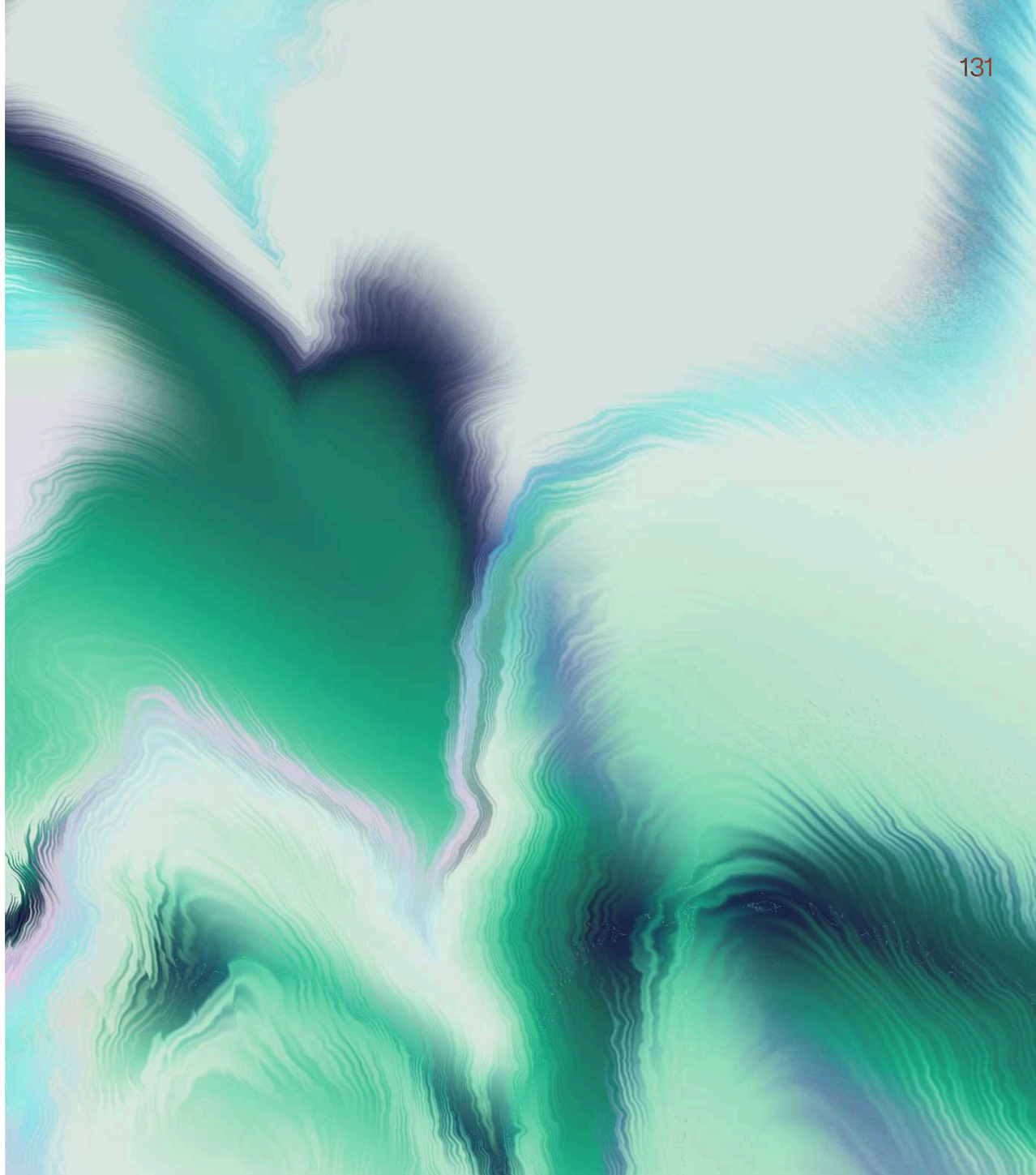
Through its educational initiatives, Intellias contributes to improving access to quality IT education, strengthening employability, and developing technical competencies aligned with market demand, particularly in software engineering, mobility technologies, and geospatial systems.

Indicators mentioned in this section are used to monitor participation and outcomes of educational programs.

These programs support workforce readiness across both entry-level and specialized domains while also strengthening collaboration between industry and academic institutions and contributing to the development of regional digital ecosystems.

In 2025, Intellias further enhanced the monitoring of educational initiatives by improving data collection on participation, completion rates, and program outcomes to support structured evaluation of program effectiveness over time.

# About this report and basis of preparation



## Purpose and scope of the report

This Sustainability Report presents Intellias's disclosures on significant environmental, social, and governance (ESG) impacts and related management approaches across the company's global operations.

The report describes the company's sustainability governance structure, stakeholder engagement practices, and management of key non-financial impacts, risks, and opportunities. It reflects Intellias's ongoing efforts to foster responsible workplaces, deliver sustainable technology solutions, and contribute to broader societal and environmental objectives, including alignment with the United Nations Sustainable Development Goals (SDGs).

Topics included in this report are based on internal impact identification processes, stakeholder engagement activities, risk assessments, and established governance mechanisms.

## Reporting frameworks and standards

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards (2021 Universal Standards). It was not prepared in accordance with GRI Standards, but it references selected disclosures where relevant.

Where appropriate, the report also considers sector-specific metrics from the Sustainability Accounting Standards Board (SASB) Software & IT Services standard.

Disclosures are further aligned, where applicable, with:

- Ten Principles of the UN Global Compact
- United Nations Sustainable Development Goals (SDGs)
- Seven core subjects of ISO 26000

## Reporting period and data coverage

Unless otherwise stated, the information in this report covers the period from 1 January 2025 through 31 December 2025.

The report includes data relating to Intellias's global operations during the reporting period. Where relevant, the scope of data is specified in the respective sections.

The data presented is current as of May, 2026. Some initiatives and indicators are reported over extended timeframes where this provides a more meaningful view of progress (for example, multi-year assessments or externally benchmarked tools). Any such cases are clearly indicated.

Where data is estimated or subject to methodological assumptions, this is described in the relevant sections.

## Changes compared to previous reporting

The previous Intellias Sustainability Report was published in August 2025 and covered the 2024 calendar year.

Compared to the previous report, this edition includes:

- Updated disclosures and performance indicators
- Expanded coverage of selected ESG topics
- Refined metrics reflecting improvements in data availability and reporting maturity

Where relevant, methodological updates or scope adjustments are explained in the respective sections to support comparability.

## Definitions and boundaries

For the purposes of this report:

- "Intellias" refers to the group of entities included within the scope of sustainability reporting.
- The term "employees" refers collectively to employees and contractors, unless stated otherwise.
- Operational boundaries are defined based on management control.

A full list of Intellias delivery centers is available on the company website.

Questions or feedback regarding this report or Intellias's sustainability activities can be directed to the CSR team at csr@intellias.com.

## Transitional application of ESRS

The structure and contents of the report also take into account emerging European Sustainability Reporting Standards (ESRS) requirements as part of Intellias's ongoing preparation for future regulatory and customer reporting needs.

At the time of reporting, Intellias is in a transitional phase of aligning its sustainability reporting with the European Sustainability Reporting Standards (ESRS).

This report reflects a progressive implementation approach, whereby selected ESRS principles and disclosure elements have been incorporated where feasible, while certain requirements remain under development.

In particular:

- A formal **double materiality assessment (DMA)** in accordance with ESRS requirements has not yet been completed.
- **Full alignment of disclosures with ESRS topical standards,** including detailed metrics and targets, is in progress.
- **Quantitative methodologies and data collection systems** for certain ESG indicators are still being refined.
- **Comprehensive documentation and evidence trails,** as required for third-party assurance, are under development.

Accordingly, the sustainability topics and disclosures included in this report are based on:

- Internal impact identification processes
- Existing risk management and governance frameworks
- Stakeholder engagement mechanisms

rather than on a formally validated ESRS double materiality outcome.

# Reporting Frameworks Cross-Reference Index

| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
|---|---|---|---|---|
| Governance, strategy & materiality | | | | |
| ESRS 2 GOV-1 | GRI 2-9, 2-12, 2-13 | – | Sustainability governance structure & oversight | 12–14 |
| ESRS 2 GOV-1 | GRI 2-17 | – | ESG expertise & external advisory support | 13 |
| ESRS 2 SBM-1, SBM-3 | GRI 2-22, 2-23 | – | Integration of sustainability into business model, strategy & decision-making | 11, 17 |
| ESRS 2 SBM-2 | GRI 2-29 | – | Stakeholder engagement (groups, methods, topics raised, use of input) | 15–16 |
| ESRS 2 (DD) | GRI 2-23, 2-24, 3-3 | – | Sustainability due-diligence mechanisms | 18 |
| ESRS 2 IRO-1 | GRI 3-1, 3-2 | – | Process to identify material topics | 19–21 |
| ESRS 2 SBM-3, IRO-2 | GRI 3-2, 3-3 | – | Material impacts, risks & opportunities (IRO) by topic | 22–23 |
| ESRS 2 GOV-5 | GRI 2-12 | – | ESG risk management integrated into ERM | 24 |
| ESRS 2 GOV-5 | GRI 2-5 | – | Internal controls over sustainability reporting / ESG data governance | 25 |
| ESRS 2 (MDR) | GRI 3-3 | – | Approach to metrics & targets | 27–28 |
| ESRS 2 GOV-3 | GRI 2-19, 2-20 | – | Sustainability in executive remuneration | 29 |

| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
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| Business conduct & ethics (ESRS G1) | | | | |
| ESRS G1 G1-1 | GRI 2-23, 2-24 | — | Code of Conduct & ethics governance | 38, 64 |
| ESRS G1 G1-3 | GRI 205-2 | TC-SI-520a.1 (rel.) | Anti-corruption & anti-bribery | 38–39, 64 |
| ESRS G1 G1-4 | GRI 205-3 | TC-SI-520a.1 (rel.) | Confirmed corruption/bribery incidents (0); fines/sanctions (0) | 39 |
| ESRS G1 G1-1 | GRI 2-26 | — | Whistleblowing/reporting channels, non-retaliation, investigations (14 reports; 100% closed) | 39 |
| ESRS G1 G1-1 | GRI 205-2 | — | Ethics & compliance training coverage (100% newcomers) | 39 |
| ESRS G1 G1-5 | GRI 415-1 | — | Political engagement & public policy | 53 |
| Data security & privacy (ESRS S4 / G1) | | | | |
| ESRS S4 / G1 | GRI 418 | TC-SI-230a.2 | Information security management & governance | 35–36 |
| ESRS S4 | GRI 418-1 | TC-SI-230a.1 | Data breaches in 2025 | 36 |
| ESRS S4 | GRI 418 | TC-SI-220a.1 | Data-privacy practices & controls | 35–36, 42 |
| ESRS G1 / S4 | — | TC-SI-230a.2 | Certifications & management systems | 37 |

| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
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| Responsible AI (entity-specific material topic) | | | | |
| ESRS G1, S4 | GRI 3-3 | – | Responsible AI governance & Responsible AI Usage Policy | 40–41 |
| ESRS G1 | GRI 3-3 | – | AI risk management & controls | 41–42 |
| ESRS S4 | GRI 3-3 | – | AI employee enablement & stakeholder transparency | 43–44 |
| Service quality & delivery (ESRS S4) | | | | |
| ESRS S4 | GRI 3-3 | TC-SI-550a.1 (rel.) | Service quality & delivery excellence (99.5% client satisfaction; QMS; ISO 9001) | 33–34, 37 |
| Supply chain / value chain (ESRS S2) | | | | |
| ESRS S2, G1 | GRI 308, 414 | – | Supply-chain governance & Supplier Code of Conduct | 45–46 |
| ESRS G1; S2 | GRI 308-1, 414-1 | – | Supplier ESG screening & risk assessment process | 47–48 |
| ESRS G1; E5 | GRI 308-1 | – | New suppliers screened on environmental criteria | 108 |

| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
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| ESRS S1 S1-1 | GRI 2-23, 3-3 | TC-SI-330a (ctx) | People-management approach & human-rights/workforce policies | 58, 63–66 |
| ESRS S1 S1-6, S1-9 | GRI 2-7, 405-1 | TC-SI-330a.3 | Workforce composition by gender & age | 61 |
| ESRS S1 S1-6 | GRI 2-7 | TC-SI-330a.1 (part) | Geographic distribution of workforce | 62 |
| ESRS S1 S1-2 | GRI 3-3 | TC-SI-330a.2 | Employee engagement & satisfaction (eNPS 62%; satisfaction 96%) | 59 |
| ESRS S1 S1-3, S1-17 | GRI 406-1 | — | Grievance mechanisms & workforce incidents (14 discrimination incidents reported) | 59–60 |
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| ESRS S1 S1-14 | GRI 403-1, 403-3, 403-8 | — | OHS management approach & governance | 68–69 |
| ESRS S1 S1-14 | GRI 403-9, 403-10 | — | OHS performance (zero recorded incidents/injuries) | 70 |
| ESRS S1 S1-4 | GRI 403-3 | — | Well-being programs (IntelliWell, IntelliCare; 73.8% participation) | 71–72 |
| ESRS S1 S1-15 | GRI 401-3 | — | Parental leave & parenthood support (79 on leave; 55.7% return; 79.5% retention) | 73 |

| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
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| Own workforce — learning & development (ESRS S1) | | | | |
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| ESRS S1 S1-13 | GRI 404-1 | — | Training participation & hours (12.5 h/employee; ~71% participation; 2,190 employees) | 86, 90 |
| ESRS S1 S1-13 | GRI 404-3 | — | Performance & development review coverage (82% in 2025) | 87, 90 |
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| ESRS S1 S1-1 | GRI 405-1 | TC-SI-330a.3 | Gender equality & women's empowerment (WEPs Gender Gap Analysis Tool score 87%) | 75, 96 |
| ESRS S1 S1-9 | GRI 405-1 | TC-SI-330a.3 (part) | Women representation (27% workforce; 47% management; 99% EDI satisfaction) | 61, 121 |
| ESRS S1 S1-4 | GRI 404-2, 405 | — | Empower Her & She Is Tech leadership programs | 76–77 |
| ESRS S1 S1-4 | GRI 404-2 | — | DEI in learning (bias, LGBTQI+, disability/neurodiversity, cross-cultural) | 78 |
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| ESRS S1 S1-4 | GRI 401-2, 401-3 | TC-SI-330a.3 | Family-friendly workplace measures (IntelliParents; childcare; lactation spaces) | 81 |
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| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
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| ESRS E1 E1-2 | GRI 3-3 | TC-SI-130a.3 (part) | Environmental management approach & EMS (ISO 14001:2015; CDP Climate 'B') | 101, 103 |
| ESRS E1 E1-1, E1-4 | GRI 305 | — | Climate transition plan (SBTi-validated; −42% Scope 1&2 by 2030; 60% renewable by 2028; 2023 baseline; 1.5°C) | 102 |
| ESRS E1 E1-6 | GRI 305-1, 305-2, 305-3 | — | GHG emissions inventory (Scope 1 36.14; Scope 2 189.83; Scope 3 131.21; Total 357.18 $tCO_2e$; GHG Protocol) | 104 |
| ESRS E1 E1-5 | GRI 302-1, 302-3 | TC-SI-130a.1 | Energy consumption & efficiency (601,788 kWh in 2024; 8% renewable; LED/HVAC) | 105 |
| ESRS E5 E5-5 | GRI 306-3, 306-4 | — | Waste & resource management (44.26 t; 1.06 t recycled; 2,000 devices donated) | 106 |
| ESRS E3 E3-4 | GRI 303-5 | TC-SI-130a.2 (part) | Water consumption (4,036.04 $m^3$; not material) | 107 |
| ESRS G1; E5 | GRI 308-1 | — | Responsible procurement & supplier environmental screening | 108 |
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| ESRS E1 E1-3 | GRI 305-5 | — | Ecomobility / low-carbon commuting (Scope 3; 34,696 kg $CO_2$ compesated for ≈ 9.5%) | 110–111 |

| ESRS | GRI | SASB Software & & IT Services (TC-SI) | Disclosure topic | Page(s) |
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| ESRS S3 S3-4 | GRI 413-1 | — | Support for Ukraine (>$3.63M since 2022; $499K in 2025; Foundation $3.49M aid) | 115–117 |
| ESRS S3 S3-4 | GRI 413-1 | — | Community veteran support | 118 |
| ESRS S3 S3-4 | GRI 413-1 | — | Women in STEM external programs (She Is Tech; UN Women / UNFPA partnerships) | 119–121 |
| ESRS S3 S3-4 | GRI 413-1 | — | Volunteering & community engagement (185 members; ~30,000 hours; 10–15% participation; Good Winter) | 122–125 |
| ESRS S3 S3-4 | GRI 413-1, 404-2 | — | Education & skills development (IntelliMapLab; IntelliGISLab; IntelliMentorship) | 126–130 |
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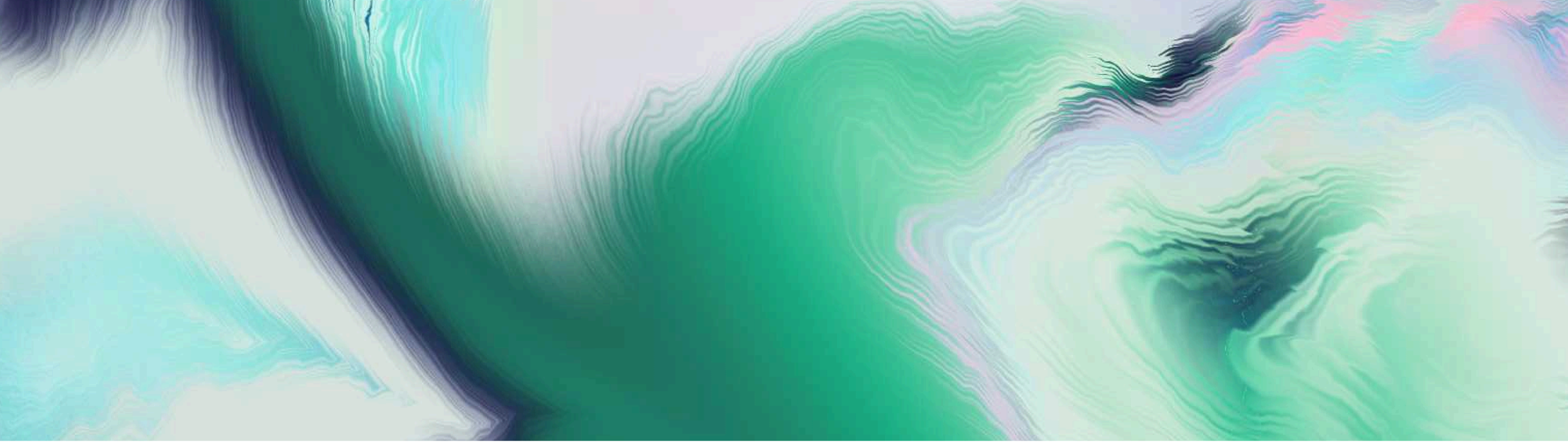

# Thank you