

POLICY ANTI-CORRUPTION OF COMP S.A. CAPITAL GROUP.

Adopted by Resolution of the Board of Directors of Comp S.A. No. 1 dated March 8, 2023.

Consolidated text adopted by Resolution of the Board of Directors of Comp S.A. No. 4 dated December 23, 2024.

PREAMBLE

Comp S.A., headquartered in Warsaw, is a public company, which is the parent company of the entities, the current list of which can be found on the company's website at: www.comp.com.pl/o-comp/grupa-kapitalowa-comp/.

Comp S.A. and the subsidiaries referred to above form the "Comp S.A. Capital Group."

Corruption is one of the greatest threats to the proper functioning of any organization. As the Comp S.A. Capital Group, our role in this regard is clear, and our approach is firm. We profess the principle - zero tolerance for corruption in any form.

The Anti-Corruption Policy in question (hereinafter: the "**Policy**") is binding on Comp S.A. and, under the rules adopted by the relevant bodies of Comp S.A.'s subsidiaries, also on entities in the Comp S.A. Capital Group. The Management Board of Comp S.A. will ensure that the standards established are implemented and put into practice throughout the Comp S.A. Capital Group.

The Policy is an elaboration of our Code of Ethics. The purpose of the Policy is to provide the most detailed guidance and principles to help detect corruption and respond to this undesirable phenomenon.

Corruption issues can be extremely complex and stressful. If you have any questions or concerns, seek support and advice from the Compliance Officer, Comp S.A.

Integrity is one of the fundamental values that the Comp S.A. Group upholds and that we practice and promote every day at every level of our business.

I. DEFINITIONS

Whenever the Anti-Corruption Policy refers to:

- 1.1. **Company / Comp** - it should be understood as a company operating under the name of Comp S.A. z/s in Warsaw.
- 1.2. **Comp S.A. Capital Group** - shall mean the Comp S.A. Capital Group as defined in the Accounting Act of September 29, 1994, the current list of which is indicated on the website referred to at the beginning of the Policy.
- 1.3. **Employee** - should be understood as representatives and members of bodies, a person employed under an employment contract, a temporary employee, an intern, an apprentice, a person employed under an appointment or a civil law contract regardless of the level, department and/or classification of the person in the Comp S.A. Group entity to which the Policy applies.

- 1.4. **Collaborator** - it should be understood as any natural person cooperating with the entities belonging to the Comp S.A. Capital Group within the scope of such natural person's business activity, in particular as a supplier of services or products.
- 1.5. **Suppliers** - it should be understood as any natural person, legal entity or organizational unit without legal personality, from which individual units of the Comp S.A. Capital Group purchase products or provide services to them.
- 1.6. **Contractor / Client** - it should be understood as any natural person, legal person or organizational unit without legal personality, for the benefit of whom individual units of the Comp S.A. Capital Group sell products or provide services.
- 1.7. **Corrupt actions / corruption** - it should be understood as any action or failure to act, as well as the promise of such , in order to obtain, contrary to the law or the rules of ethics, advantage given, promised or implied, whether material or immaterial, directly or indirectly, in particular actions that meet the requirements of the offenses set forth in Articles 229 - 230a of the Act of June 6, 1997 of the Penal Code.
- 1.8. **Other malfeasance** - it should be understood as actions that do not constitute corrupt activities, but are in conflict with generally accepted principles of ethical business conduct and/or constitute other violations of the law.

II. POLICY OBJECTIVES.

1. The purpose of the Policy is to establish uniform rules and standards of conduct aimed at preventing and responding to activities bearing the hallmarks of corruption, as well as, in the event of fraud, preventing and counteracting abuses carried out to the detriment of Comp S.A. Group entities and activities that are inconsistent with the principles of running a business transparently, ethically and in accordance with the rules of fair competition (ESRS G1).
2. The Policy also aims to ensure transparency of operations with respect to Customers, Associates and Suppliers.
3. The policy specifies how to deal with corrupt threat or corrupt behavior.
4. Comp S.A. Capital Group supports and encourages its Customers, Employees, Associates, and Suppliers to be guided in their actions by openness, honesty, ethics, and compliance with applicable laws, including, in particular, the prevention of any manifestation of corruption.
5. The principles set forth in the Policy are in addition to the provisions of national and international law on anti-corruption.

6. This Policy complies with the European Sustainability Reporting Standards (ESRS).

III. SUBJECTIVE SCOPE OF THE POLICY

All Employees including representatives, as well as Comp S.A. shareholders, Collaborators, Suppliers, Contractors and all other entities in business relations with the Comp S.A. Capital Group must refrain from engaging in any form of corruption.

These individuals have the responsibility to ensure that the actions taken are in compliance with local, national and international laws and applicable regulations to the business, taking into account the principles covered by the Policy and the anti-corruption regulations contained in the Code of Ethics.

IV. RESPONSIBILITIES

1. The implementation and supervision of compliance with the Policy is the responsibility of the Board of Directors of Comp S.A., which appoints from among its members one Board Member responsible for, among other things, issues related to the scope defined by the Policy.
2. The Anti-Corruption Policy, which is updated in accordance with the adopted rules for reviewing compliance documentation, is available at Comp S.A.'s headquarters, intranet site www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/
3. All Employees and Associates of units operating within the Comp S.A. Capital Group. - are obliged to familiarize themselves with the Policy and strictly adhere to its principles.
4. Persons employed in managerial positions should pay attention to any manifestation of irregularities with regard to the processes operating in the Comp S.A. Capital Group, paying particular attention to ensure that actions and omissions do not result in even doubt as to the legality of the actions in question or compliance with the ethical principles adopted in the capital group.
5. Whenever there is a suspicion of the presence or occurrence of corrupt activities or activities bearing the hallmarks of other abuses - an Employee or Associate is obliged to report them immediately in accordance with the rules indicated in the Policy.
6. In particular, prohibited activities are considered to be:
 - a) Promising any financial or personal benefit,
 - b) Offering any financial or personal benefit,
 - c) Giving any financial or personal benefit,
 - d) Accepting any financial or personal benefit.

7. Employees and Collaborators of any of the group companies - are categorically forbidden to undertake any corrupt activities or activities from the sphere of residual fraud under any circumstances, as well as to make any preparations for them.

V. CORRUPT ACTIVITIES

1. For the purposes of the Policy, corruption is understood to mean any act or failure to act, as well as the promise of such conduct, with the purpose of obtaining illegally or ethically an advantage given, promised or implied, whether material or immaterial, directly or indirectly.
2. Corrupt behavior occurs when a person wishing to achieve an objective for himself or for an entity or person he represents promises, offers or gives a pecuniary benefit (i.e. a benefit whose value can be expressed in money, understood both as an increase in the value of property and as a reduction of liabilities encumbering the property) or a personal benefit (understood as a non-pecuniary benefit improving the situation of a person) to a person who performs public functions or performs important functions in economic trade in order to obtain this objective. In doing so, it is irrelevant whether such actions are taken personally or with the help of intermediaries.
3. The most common corrupt activities are:
 - a) **bribery/hunting** - including two varieties of it: passive (solicitation, extortion, agreement to receive benefits, acceptance of benefits) and active (offer, promise to give or give benefits),
 - b) Use of funds and public assets for private purposes or personal gain,
 - c) **paid patronage/trafficking in influence** - understood as invoking influence in an institution with public funds, or inducing a belief or confirming another person's belief in the existence of such influence, including offering (active paid patronage) or seeking (passive paid patronage) intermediation in arranging a matter in exchange for a material or personal benefit or its promise,
 - d) irregularities in procurement proceedings, obtaining contracts, obtaining concessions or permits, and decisions of courts and public administration bodies,
 - e) evasion of obligations under generally applicable laws, including, in particular, customs and tax obligations,
 - f) knowingly, illegally disposing of public funds,
 - g) favoritism, nepotism, cronyism and other prohibited practices in the area of labor relations.

VI. OTHER ABUSES

For the purposes of the Policy, other abuses include any actions bearing the hallmarks of a crime or misdemeanor (including fiscal offenses), as well as other unlawful behavior, in particular:

- a) misappropriation of property of any of the Comp Group entities S.A. (in particular, materials, products, equipment, know-how), property of Customers, Suppliers, or other persons with whom the Employee has business relations,
- b) deliberate misrepresentation of data in financial statements, making them unreliable and not corresponding to the actual existing factual and legal situation,
- c) Intentionally entering false data in the documents of any of the group companies,
- d) Intentional falsification of documents of any of the entities belonging to the Comp S.A. Capital Group. (including, but not limited to, contracts, letters, resolutions, decisions, minutes) or making other changes to them that are not approved by the bodies authorized to do so under the law or internal regulations,
- e) Intentional falsification or alteration of accounting entries and supporting documentation for these entries, and improper application of accounting principles,
- f) any other intentional acts resulting in harm to any of the Comp Group entities or in violation of applicable policies or procedures: Compliance Policy, Code of Ethics or Supplier Code.

VII. PRINCIPLES OF ANTI-CORRUPTION POLICY. TRANSPARENCY OF OPERATIONS AND "ZERO" TOLERANCE FOR CORRUPTION

- 1. All Employees and Associates act in accordance with applicable law and the Comp Group's policies, procedures (including the Compliance Policy and Code of Ethics), as well as other internal regulations, applying zero tolerance for corruption and paid patronage.
- 2. In accordance with the Anti-Corruption Policy, it is forbidden for Employees and/or Associates, both in internal and external relations, to engage in any corrupt or other abusive activities, whether directly or through third parties.
- 3. Employees and Associates shall not offer, give, promise, demand or accept financial or personal benefits (i) that could be perceived as , unethical or improper; (ii) that are intended to influence the terms of a transaction; (iii) that are given in cash or its equivalent (e.g., gift cards, vouchers).

4. It is prohibited to give gifts or perform favors outside of standard business relationships to current or prospective customers, their employees or agents, or other persons (including, but not limited to, government officials) with whom the group company has a business relationship or with whom the group company intends to enter into an agreement. Detailed regulations in this regard are contained in Chapter XI of the Policy.
5. Gifts of sums of money are completely forbidden, and if offered, they should be refused.
6. All contests with prizes are held in accordance with the Policy and generally applicable laws.
7. Entities in the Comp S.A. Group shall maintain their accounting books and financial policies in a transparent manner and in compliance with applicable laws, including International Accounting Standards or Polish Accounting Standards, as applicable. In particular, it is prohibited to use, including marketing, false documents and invoices, and, moreover, to make inappropriate, ambiguous or misleading accounting entries. It is forbidden to use any accounting procedures, techniques or solutions that would meet the prerequisites for being considered "creative accounting" or would be aimed at making or accepting illegal payments.

VIII. COMPLIANCE WITH INTERNATIONAL LAWS AND CONVENTIONS

The Comp S.A. Group complies with both national and international anti-corruption laws in its operations, including the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the United Nations Convention Against Corruption, the Council of Europe Criminal Law Convention on Corruption.

IX. TRANSPARENCY OF ANTI-CORRUPTION POLICY

1. All contact with Customers, Suppliers and Associates should be for business purposes. Contact should take place through business email correspondence, postal mail, business telephones, and face-to-face meetings at the headquarters of any of the group companies or the headquarters of the relevant entity.
2. All letters received and sent are recorded in the register of incoming and outgoing correspondence.
3. Presentations of services, products and solutions offered by the Comp Group S.A. contain only factual and marketing elements regarding the products, services and/or solutions presented therein.

X. ANTI-CORRUPTION POLICY IN PRACTICE

Comp S.A. Capital Group implements the Anti-Corruption Policy through (ESRS G1):

- a) Training of its Employees and Associates,
- b) performing relevant analyses with regard to Clients, Suppliers, Contractors or business partners, bearing in mind the potential risk of corruption or money laundering, before engaging in business relations with a particular entity,
- c) Raising awareness of Employees and Associates regarding corruption and other abuses,
- d) encouraging Employees and Associates to report violations of the Policy and unethical behavior in accordance with the existing Whistleblower Procedure,
- e) Notification to relevant law enforcement agencies of suspected or suspected violations of applicable anti-corruption laws,
- f) Counteracting corrupt and other abusive activities by encouraging Customers, Suppliers, Associates with whom the organization works to implement similar anti-corruption practices.

XI. GIVING AND ACCEPTING GIFTS (PRESENTS), USING OTHER FORMS OF HOSPITALITY AND DEALING WITH THEM GRANTING OF DONATIONS

- 1. The exchange of gifts and entertainment offers may facilitate the building of business relationships, however, in the case of certain gifts and entertainment offers, this may carry undesirable consequences, in particular, loss of reputation and other risks of an image nature both in the impact to the inside of the Comp Group as well as to the outside.
- 2. The rules regarding the giving and receiving of gifts (presents), the use of other forms of hospitality and the handling of donations apply to all Employees, as well as individuals who are Associates.
- 3. The provisions of the Policy regarding the limit on the value of benefits do not apply to receipts from business meetings (breakfasts, lunches, dinners) with clients and partners invited by Employees or Associates to such a meeting for the purpose of building and maintaining business relationships.
- 4. Our Employees may participate in these meetings only in the performance of their official duties and with the proviso that the meeting does not deviate in character from the standards accepted in ordinary business relations.
- 5. Gift - includes any given or accepted benefit for which the giver/receiver does not pay, in particular:

- a) deli baskets,
 - b) leather and office accessories,
 - c) Office electronics - such as in-ear headphones,
 - d) Tickets or passes that allow participation in entertainment and recreational events,
 - e) gift certificates,
 - f) discounts and non-monetary benefits, such as invitations to attend events not directly related to official duties, in Poland or abroad.
6. Our employees are entitled to accept, without additional records, gifts of symbolic material value having a marketing character, such as calendars, pens or other advertising gadgets with the partner's logo, as well as gifts customary in exceptional situations, such as on the occasion of Christmas, Easter, anniversaries, but with a material value of no more than PLN 200.
7. In the case of gifts from Comp S.A. partners and suppliers, the value of which exceeds the amount of PLN 200, the employee is obliged to inform the Compliance Officer of the gift received. In such a situation, the gift is entered in the gift register kept by the Compliance Officer.
8. It is completely forbidden to accept any gifts in the form of cash or cash equivalents, such as ID cards or vouchers, etc.
9. It is permissible for our employees to give gifts of symbolic material value that have a marketing character, such as calendars, pens or other advertising gadgets with the logo or trademark of an entity from the Comp S.A. Capital Group.
10. In exceptional situations (Christmas period, Easter, anniversaries) it is permissible for our employee to give a symbolic gift to an external customer with a material value of no more than PLN 200. The above rule does not apply to public officials.
11. It is prohibited to give gifts, regardless of their value, to state and local government officials in connection with their functions. This prohibition applies to employees of state offices, employees of local government administration (municipal, , district or provincial) and persons performing public functions.
12. It is absolutely forbidden to give any gifts or offers of entertainment of an obscene or sexual nature or that may otherwise negatively affect the reputation of the Comp S.A. Group.
13. Employees may participate in business partners' (e.g., contractors, subcontractors, other entities working with Group units

Comp S.A. Capital Group) in free conferences, trainings or seminars, if their subject matter is related to the scope of professional duties of the participating employees.

14. Employees may accept invitations to other events only if participation in such an event is in line with the business profile of the Comp S.A. Group. The above event must also be attended by a representative of the company that issued the official invitation.
15. Transportation and accommodation costs related to the events mentioned above are covered by the Comp S.A. Group entities, unless in a particular case such costs are covered by a business partner - the organizer, with such costs being covered for all invited partners, and not exclusively for Comp S.A. Group representatives.
16. Participation in the events referred to in items 14 and 15 above requires each time the approval of the supervisor or, in case of any doubt, the Compliance Officer.
17. Employees may attend business meetings (breakfasts, lunches, dinners) with third parties, at the invitation of such parties, provided that:
 - a) The meeting does not deviate in character from the standards accepted in ordinary business relations,
 - b) the employee notified his immediate supervisor of his intention to attend the meeting and the supervisor did not object,
 - c) participation in the meeting does not lead to a conflict of interest within the meaning of the applicable Conflict of Interest Management Policy.
18. Each time a donation is granted, it must be documented and transparent. The recipient of the donation and the specific purpose for which the recipient will use the donation must be known. At all times it must be possible to justify the donation and its purpose.
19. The donation may be made only to an entity or organization registered in a competent court or similar register. The donation is granted by the Board of Directors of a given entity of the Comp S.A. Capital Group by means of an appropriate resolution on the basis of a relevant application indicating the purpose of the donation.
20. Comp S.A. Group units donate exclusively to social and humanitarian causes, as well as to support education in the broadest sense.
21. Donations can only be made to nonprofit organizations for tax-favored purposes, and therefore for the common good. These purposes are as follows:
 - a) education and science,

- b) culture and art,
 - c) social and humanitarian purposes,
 - d) training and further education,
 - e) Charitable purposes - e.g. workshops for people with disabilities, etc...,
 - f) Support for research and academic activities.
22. Comp S.A. Group entities do not make donations for religious or political purposes.
23. Under no circumstances may donations be made to individuals or organizations that may damage the reputation of the Comp S.A. Group or to organizations whose goals are inconsistent with the principles and values of the Comp S.A. Group.
24. Donation payments to private bank accounts of individuals are prohibited. Donation-like benefits are a violation of the transparency requirement and are therefore prohibited. Benefits resembling donations constitute benefits ostensibly provided as compensation for a service.
25. By any kind of remuneration and expenses similar to a donation is meant such remuneration and expenses that are ostensibly paid as remuneration for a service rendered, but the amount of remuneration significantly exceeds the value of the service rendered.

XII. CORRUPTION RISK ASSESSMENT AND MONITORING OF COMPLIANCE WITH ANTI-CORRUPTION POLICIES

1. The Board of Directors of the Comp S.A. Group entity regularly evaluates compliance with the principles contained in the Anti-Corruption Policy. The content of the Policy is updated both when the need is perceived, as well as on the basis of conclusions resulting from evaluations of the Policy.
2. Units in the Comp S.A. Group regularly conduct a risk assessment of corruption incidents, covering all persons or entities associated with the unit to which the Anti-Corruption Policy is addressed.

XIII. NOTIFICATION OF VIOLATIONS

1. Suspected violations of the Anti-Corruption Policy or other laws may be reported through the same channel used to report all types of violations of internal procedures and regulations, laws and ethics adopted at Comp S.A. (hereinafter: "**Violations**"), i.e. in accordance with the applicable Violation Reporting Procedure .

2. For reports of Policy violations, the person who made the report should also be informed:
 - a) is obliged **not to** the person in respect of whom the abuse is alleged to have occurred, in order to establish the facts or demand compensation,
 - b) **should exercise discretion** and not discuss the case, facts, suspicions or allegations with anyone.
3. Employees may report violations of internal procedures and regulations, including the Anti-Corruption Policy, the law or the Code of Ethics to their immediate superiors, and if this is not possible or is not advisable due to the nature of the case, they should contact the Compliance Officer of Comp S.A. directly, who will take investigative action. If violations are reported to the immediate superior, he/she is obliged to forward the report to the Compliance Officer.
4. A report of a violation may also be made by an external stakeholder (as defined in the Comp S.A. Group Code of Ethics).
5. Reporting to the Compliance Officer of a violation or suspected violation can be done:
 - a) At a face-to-face meeting by appointment and location,
 - b) In a telephone conversation at +48 508 047 240,
 - c) send an email tocompliance@comp.com.pl
 - d) addressing letter to: Compliance Officer, Comp S.A. 116 Jutrzenki St., 02-230 Warsaw with the notation: *"Do not open. For personal use."*
6. The violation does not have to directly affect the person who makes the report. Every Employee in good faith should report violations.
7. Investigations are conducted by the Compliance Officer. Having determined that a violation has occurred -Compliance Officer takes action to rectify the situation, and, in justified cases, also takes action aimed at bringing appropriate consequences against the violator, including by making appropriate reports to law enforcement agencies.
8. The reporting person is kept informed of the outcome of the investigation.
9. A given unit within the Comp S.A. Group should provide an Employee or Associate who is subject to allegations of corrupt activities or other abuses with an opportunity to present his or her position.