



COMP SPÓŁKA AKCYJNA

ul. Jutrzenki 116

02-230 Warsaw

**Non-financial statement
on the Comp Group's activities for 2022**

Prepared on: 6 April 2023

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1. Key non-financial performance indicators

The Management Board of Comp S.A. has selected the following non-financial key performance indicators:

1. Operational management:
 - 1) **WPE – Work Productivity (EBITDA)**
calculated as EBITDA for the year divided by Average headcount (in FTEs) for the year.
2. Human resource management and occupational health and safety:
 - 1) **WRO – Turnover ratio (Total)**
calculated as the Total number of employees that departed during the year in question divided by the Total number of employees employed at the end of the year in question;
 - 2) **WRZ – Turnover ratio (Modified)**
calculated as the Total number of employees who have worked less than 2 years and departed during the year in question divided by the Total number of employees employed at the end of the year in question;
 - 3) **WS – Stabilisation ratio**
calculated as the Total number of employees at the end of the year in question who have worked for less than 2 years divided by the Total number of employees employed at the end of the previous year;
 - 4) **WPO – Accidents at work (Total)**
Number of accidents at work (in total) in the year in question;
 - 5) **WPS – Accidents at work (Fatal)**
Number of fatal accidents at work in the year in question.
3. Environment:
 - 1) **IKŚN – Number of penalties (Environment)**
Total number of penalties related to violations of environmental legislation imposed by the competent public administrations in the year in question;
 - 2) **WKŚN – Amount of penalties (Environment)**
The total amount of penalties related to violations of environmental legislation imposed by the competent public administration authorities in the year in question;
 - 3) **WOŚN – Environmental charge ratio (Environment)**
calculated as the Total amount of environmental charges for the year in question divided by the Net sales revenue for the year in question.

The above list of non-financial key performance indicators represents a selection from all the indicators presented in this statement. The analysis of non-financial risks and the reporting of key non-financial performance indicators for the Group as a whole are overseen by the Management Board of Comp S.A., directing individual issues to be implemented/coordinated by relevant employees in the Group companies.

2. Key financial performance indicators

The Management Board of Comp S.A. has selected the following financial key performance indicators:

- 1) **Sales revenue** – PLN 750,555 thousand
- 2) **Gross profit on sales** – PLN 218,703 thousand
- 3) **EBITDA** – PLN 74,077 thousand
- 4) **CAPEX** – PLN 39,482 thousand
- 5) **Employee remuneration (wages and salaries, social security and other benefits)** – PLN 168,189 thousand
- 6) **Social investment (donations)** – PLN 492 thousand

3. Defining the scope of the statement

This non-financial statement for the Comp Capital Group (the "Group", the "Capital Group") fulfils the obligations under the Accounting Act of 29 September 1994 (Journal of Laws of 2019, item 351). The statement covers non-financial information relating to the Comp Group for the period from 1 January 2022 to 31 December 2022 and forms a separate part of the Directors' Report on the Group's activities in 2022.

The data presented in the statement is updated in the annual reporting periods and published together with the reports for subsequent financial years. This statement has been prepared using selected indicators of the international non-financial reporting standard GRI Standards 2021. Non-financial data was not audited by an

external auditor.

In this report, the Group's activities are understood as those performed through one or more companies of the Group. In accordance with the guidelines of the GRI reporting standard, this report presents data from the subsidiaries in a direct manner, and the substantive weight of the information collected is relevant to the calculation of the individual indicators.

During a strategy workshop attended by representatives of the Management Board and by individuals responsible for key areas of operations of Comp S.A. (the "Parent company"), the Parent company's stakeholders were identified:

Identified groups of stakeholders of the Comp Group
Employees
Customers – Retail and IT segments
Business partners, suppliers
Shareholders
Local communities
Regulators – PFSA
Regulators – Ministry of Finance
Competition
Media
Trade organisations
NGO
Students

This was followed by an assessment of "impact" and "interest", which identified the significant stakeholder groups:

Significant stakeholder groups of the Comp Group
Employees
Customers – Retail and IT segments
Business partners, suppliers
Shareholders

An online survey was conducted among the identified groups. Its results, together with the Comp Group's internal materials, formed the basis of an analysis to determine 14 material non-financial reporting topics:

Material reporting topics
Economic performance
Remuneration levels
Anti-corruption
Anti-competitive behaviour
Consumables and raw materials
Energy
Compliance with environmental regulations
Employment
OHS
Training and education
Non-discrimination
Customer privacy
Prevention of non-compliance in terms of products and services

Social activities

4. Business model and governance

Comp Spółka Akcyjna is the parent company of the Comp Group. The company has two self-balancing branches in 3 locations:

- 1) Branch in Warsaw – IT, located at ul. Jutrzenki 116,
- 2) Branch in Nowy Sącz – Sales Technology Centre (Novitus brand), located at ul. Nawojowska 118 in Nowy Sącz,
- 3) Nowy Sącz Branch – Service Centre (CSS brand), located at ul. Działkowa 115a in Warsaw.

As at the reporting date, the Group additionally comprised subsidiaries at the following locations:

- 1) Comp Centrum Innowacji sp. z o.o., located at ul. Jutrzenki 116 in Warsaw,
- 2) Zakłady Urządzeń Komputerowych Elzab S.A. ("ZUK Elzab S.A."), located at ul. ELZAB 1 in Zabrze,
- 3) Enigma Systemy Ochrony Informacji sp. z o.o., located at ul. Jutrzenki 116 in Warsaw,
- 4) Insoft sp.z.o.o., located at ul. Jasna 3A in Kraków,
- 5) Polski System Korzyści sp.z.o.o. located at ul. Jutrzenki 116 in Warsaw.

Comp Centrum Innowacji sp. z o.o. manages the innovative projects implemented within the Group. It manages resources, both know-how as well as production and organisational resources offered by the Group. Comp Centrum Innowacji sp. z o.o. is involved in multi-stage market analysis, research and development and market implementations for products developed by the Group.

Zakłady Urządzeń Komputerowych Elzab S.A. specialises in the design, manufacture and distribution of a wide range of cash registers, POS devices and systems and accessories for recording and managing sales, such as electronic scales, price checkers, non-fiscal printers, label printers, POS computers and cash drawers. In addition, the company also offers sales management software. The portfolio of ZUK Elzab S.A. also includes air sterilisation devices, photovoltaic panels and electric vehicle charging stations under the Elzab ECOPOWER brand.

Enigma SOI sp. z o.o. provides services in the area of information protection. An integral part of the solutions offered is the widely understood special security. It concerns both hardware and application solutions, as well as the entire area of architecture and implementation. The company provides solutions for public administration, uniformed services, energy, telecommunications and banking sectors.

Insoft sp. z o.o. deals with the design and implementation of sales system software and customer service support systems. The company's product range includes three main groups: sales systems, CRM and Isoform systems, and card systems.

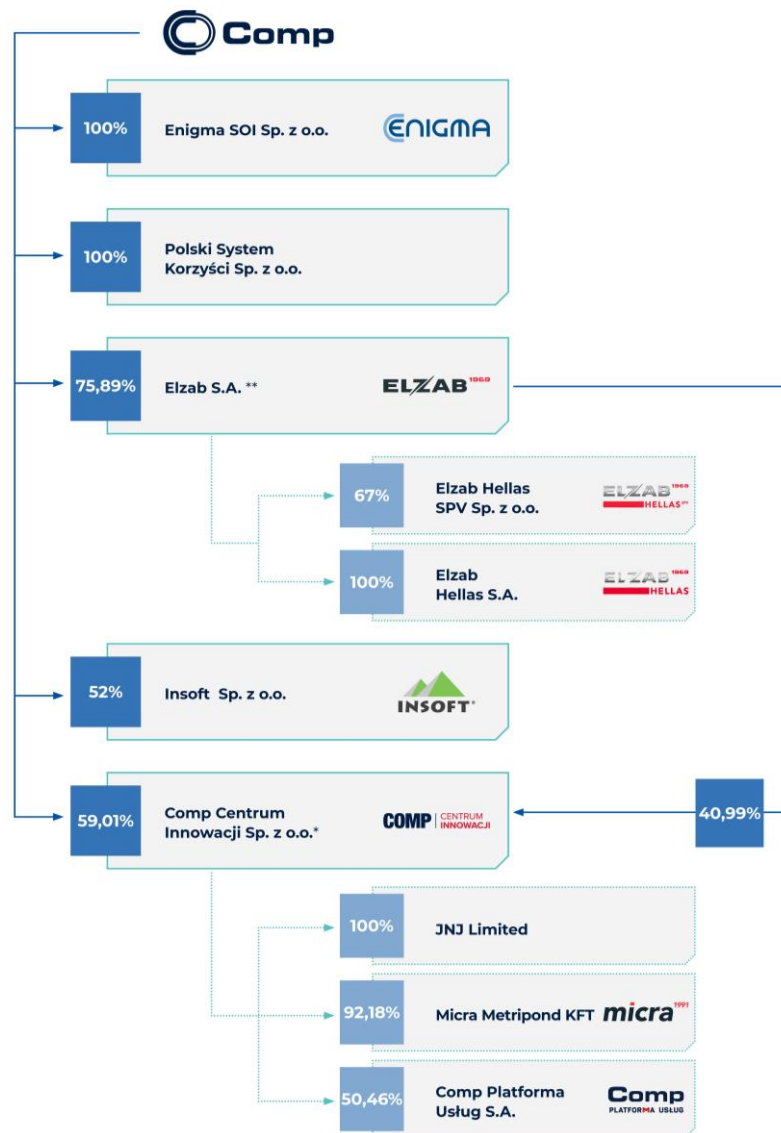
Polski System Korzyści sp.z o.o. provides, develops and commercialises IT solutions and digital services for consumers based on two-way communication with electronic devices, such as fiscal devices, mobile multimedia devices (smartphones, etc.).

The Group companies listed on the Warsaw Stock Exchange ("WSE") are as follows:

- Comp S.A. (since 14 January 2005),
- ZUK Elzab S.A. (since 13 May 1998).

According to the classification adopted by the WSE, both companies are assigned to the IT sector (WIG - INFO) and the new technology companies sector (WIGtech).

Structure of the Capital Group



* 100% of the shares in COMP Centrum Innowacji Sp. z o.o. are jointly held by the following companies: COMP S.A. (59.01%) and Elzab S.A. (40.99%)

** indirectly together with Elzab S.A.'s treasury shares.

4.1 Business model and value chain

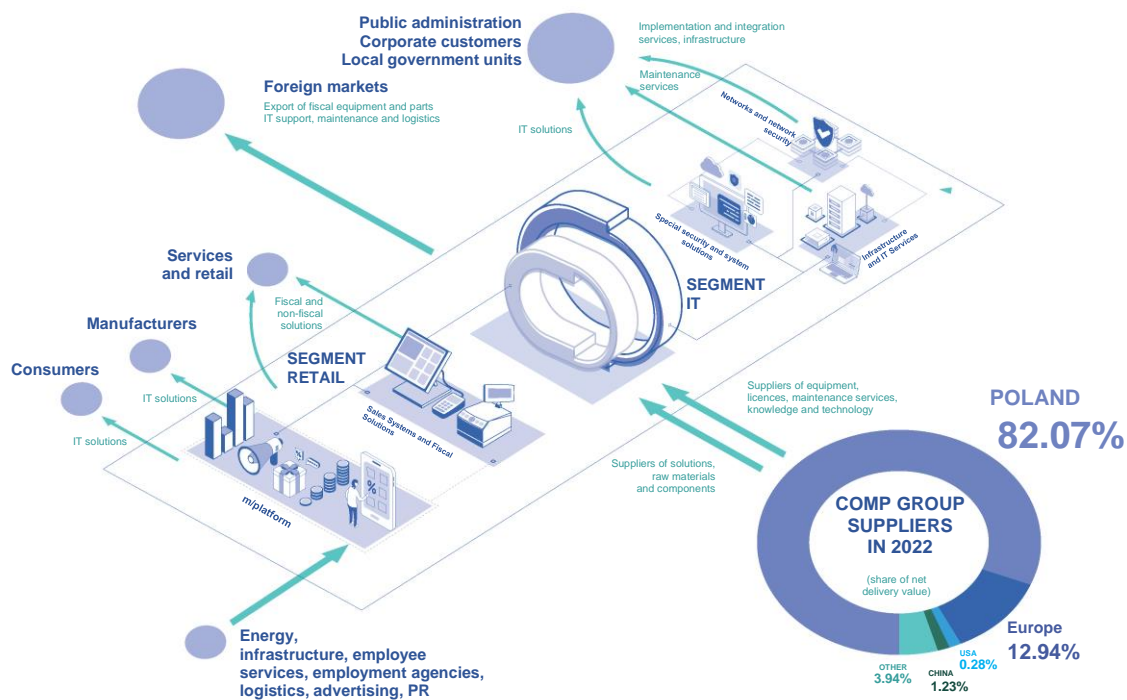
The Comp Group comprises technology companies specialising in network security, cyber-security and cryptography, as well as IT integration and security solutions, and solutions for commerce and services.

In terms of IT solutions, the Group is active in developing IT solutions by combining its own products with solutions offered by other hardware and software manufacturers.

In terms of market activities for Retail products, the Group primarily relies on the sale of equipment and the M/platform service for small and medium-sized retail outlets and closed solutions for retail chains. Equipment in this segment is mainly designed and manufactured in two factories:

- Nowy Sącz (Branch of the parent company in Nowy Sącz – Sales Technology Centre),
- Zabrze (ZUK Elzab S.A.).

Present on the Polish market since 1990, the Group has established itself as the leading manufacturer of fiscal equipment in Poland.



As at 31 December 2022, the Comp Group companies were members of the Association of Stock Exchange Issuers, the Polish Economic Society, the Employers of Poland, the Polish Chamber of Manufacturers of Railway Equipment and Services and the National Chamber of Commerce for Electronics and Telecommunications. On the other hand, they were not involved in external initiatives on economic, environmental or social issues.

4.2. Market

The Group focuses on solutions for customers in the Retail and IT segments.

In addition to Poland, the Group is present in 13 countries. These include Ukraine, Belarus, the Czech Republic, Slovakia, Hungary, Latvia, North Macedonia, the Republic of Kosovo, Greece, Kenya, Ireland, the UK and Germany.

The main areas in which the Group operates are as follows:

- **Public administration market**

The Group is well established there. Owing to the references it has obtained, its execution capacity and the completion of large contracts, it has created a base for the acquisition of orders related to the maintenance and development of previously built systems.

- **Large enterprise market**

In this market, the Group is a leading provider of advanced IT solutions, primarily for telecommunications, industry, transport and finance sectors. It has been systematically expanding its portfolio in the field of broadly understood IT product integration, as well as ensuring the availability and security of systems and data processed.

- **Retail market**

In the retail merchant market, the Comp Group offers a wide range of products and services for small and medium-sized enterprises, as well as for customers with nationwide sales networks. The innovative M/platform, which strengthens the competitiveness of small and medium-sized retailers enabling increased efficiency for manufacturers or retail chains, is important for the Group's long-term growth prospects in this segment. Based on the experience gained with M/platform, the Company entered into a strategic cooperation agreement with the Eurocash Group, resulting in the EuroPlatform project. At the same time, it has been developing lines of innovative fiscal equipment and related value-added services, which provide retailers with complete sales solutions. Amongst other things, the Group offers Blik payments on its Online 2.0 line of cash registers and NoviCloud, a cloud-based sales support system offered to the market on a subscription basis. Virtual fiscal solutions for self-service car

washes and passenger transport are offered in a similar model.

- **Outsourcing**

Thanks to its competence that responds to the needs of its customers and its qualified specialists, the Comp Group offers comprehensive ICT outsourcing services. In addition, the Group is a partner of global hardware manufacturers and provides nationwide authorised warranty services on their behalf.

- **Cybersecurity**

The Group implements complex cyber-security projects for the business operations of organisations. It specialises in the implementation of technology and the provision of services in this area.

The main domestic market segments in which the Group operates include administration (including uniformed services), telecommunications, industry, transport, finance, banking and insurance, trade and services, and IT.

Foreign operations of the Parent company Comp S.A. (Nowy Sącz branch - Sales Technology Centre/ Novitus brand) is the export of fiscal devices and their parts to the Belarusian, Greek, Latvian, Macedonian, Kosovar, Hungarian and Ukrainian markets. During the last year, export activities have been expanded to include a new prospective market - Kenya, currently in the process of introducing online cash registers on a large scale.

Foreign operations of the Parent company Comp S.A. (Nowy Sącz Branch - Service Centre (CSS brand)) is focused on the Czech Republic and Slovakia. The Nowy Sącz Branch - Service Centre provides services in the field of IT equipment maintenance, outsourcing of local IT resources, remote IT support and logistics of IT equipment and components. The entity combines all the aforementioned competences in an efficient network of branches in Poland, the Czech Republic and Slovakia.

The foreign customers of ZUK Elzab's fiscal equipment include mainly the Hungarian and Greek markets. Sales of non-fiscal equipment are targeted, among others, at the UK, Ireland and Germany.

4.3. Products and services

The Comp Group specialises in solutions for network security, cyber security and cryptography, IT integration and security, as well as solutions for retail and services. The Group offers dozens of products and services within the IT segment and, at the same time, more than a dozen products and services in the Retail segment.

IT Segment

The Comp Group is engaged in integrating its own products with solutions offered by other hardware and software manufacturers. Regular customers for this category of services include the largest enterprises, banks and central government departments.

Networks and cybersecurity

The range of services provided here includes:

- design and construction of computer and telecommunications networks,
- virtualisation, automation and migration of systems (both private and public clouds),
- protection of system and network resources,
- business continuity, technical support, maintenance and SLAs for systems,
- implementation of cybersecurity technologies and services,
- network and IT security,
- DevOps services (advanced integration and automation technologies, e.g. ansible),
- consulting and advisory services,
- implementation of building technologies and services.

System solutions

The Group's areas of operation in the field of system solutions comprise:

- infrastructure,
- software development.

The Group offers services in the field of development and increasing business efficiency, developing dedicated IT

systems (in the application and infrastructure layer), as well as in the field of information security management.

The range of services provided and technologies used includes:

- cloud solutions,
- data storage systems,
- SAN networks,
- data backup and archiving systems,
- high availability solutions,
- security,
- system relocation and migration services with business continuity,
- support and maintenance services,
- performance and correctness monitoring of business applications,
- “tailor-made” system design,
- systems integration,
- process automation,
- data migration and consolidation,
- creation of data repositories,
- audits of business processes and IT systems.

Infrastructure and IT Services

The parent company (Nowy Sącz Branch - Service Centre), under the CSS brand, provides IT services (service desk, helpdesk, local IT resources), IMAC, extended DC equipment maintenance, manufacturer's warranty and post-warranty service for IT equipment and logistics for IT equipment and components.

Special security

The Group also designs and implements IT systems in the areas of broadly defined information protection, authentication and authorisation, electronic signature, biometrics and identity management. It mainly uses its own proprietary hardware and software solutions in the projects it implements.

Retail Segment

The Retail segment products are designed and manufactured in two factories:

- Nowy Sącz (Nowy Sącz Branch – Service Centre),
- Zabrze (ZUK Elzab S.A.).

As part of the optimisation process in the fourth quarter of 2022, the production of ZUK Elzab S.A.'s basic fiscal equipment was transferred to the parent company's Nowy Sącz Branch - Sales Technology Centre and is carried out on an ongoing basis according to ZUK Elzab S.A.'s orders. At ZUK Elzab S.A., production of equipment other than fiscal equipment (accessories, scales, price checkers) continues on a small scale (10 employees), as well as - a small series production of fiscal equipment intended exclusively for export. The process was aimed at improving production costs and exploiting synergies.

In terms of their distribution, the Comp Group works extensively with a network of authorised trading partners

Sales systems

Comp S.A. (Nowy Sącz Branch – Service Centre) and ZUK Elzab S.A. are industry leaders in technology solutions designed to support operations in the retail, service and logistics sectors. They are engaged in manufacturing and distribution activities. Their product range includes cash registers and fiscal printers, auto ID systems, weighing systems, POS systems, as well as, for example, labelling machines, slicers and equipment for taxis.

The Comp Group has a wide range of fiscal printers and cash registers in its product range, ranging from the smallest mobile devices, through devices for small and medium-sized retail and service outlets, to advanced systems for supermarkets and large retail chains; it also offers specialised fiscal systems for car washes and passenger transport.

M/platform service for small and medium-sized retail outlets and closed solutions for retail chains.

By means of the M/platform project, the Comp Group has been developing an ecosystem that enhances the competitiveness of small and medium-sized commercial enterprises on a sustainable basis. Manufacturers of fast-

moving consumer goods (FMCG) also derive significant benefits from it. Through a strategic collaboration with the Eurocash Group, a dedicated EuroPlatform Partner Network was developed for retailers affiliated to Eurocash, confirming the readiness of the M/platform team to create dedicated closed solutions for retail chains.

Through a combination of unique software, applications and integration APIs, M/platform sends real-time personalised business instructions (e.g. promotions) directly to the POS fiscal device and collects full transaction data. In parallel to the communication with the POS, through the consumer/shopper mobile app, M/platform works with the consumer app to offer them personalised promotions, loyalty rewards and process their payments. With M/platforms, unorganised retailers are given access to the tools of organised trade and the resulting competitive advantages.

4.4. Selected financial data

<https://www.comp.com.pl/relacje-inwestorskie/lad-korporacyjny/>

4.5. Organisational structure

The Group's organisational structure is aligned with the objectives set each year in its action plan. As the parent company has implemented quality-based management, each employee is assigned tasks assessed according to quality criteria. These criteria are assigned to the performance of the processes.

The substantive responsibilities of process owners include documenting, monitoring, implementing corrective actions, improving the process, its outcomes and maintaining the indicators assigned to the process within the established limits.

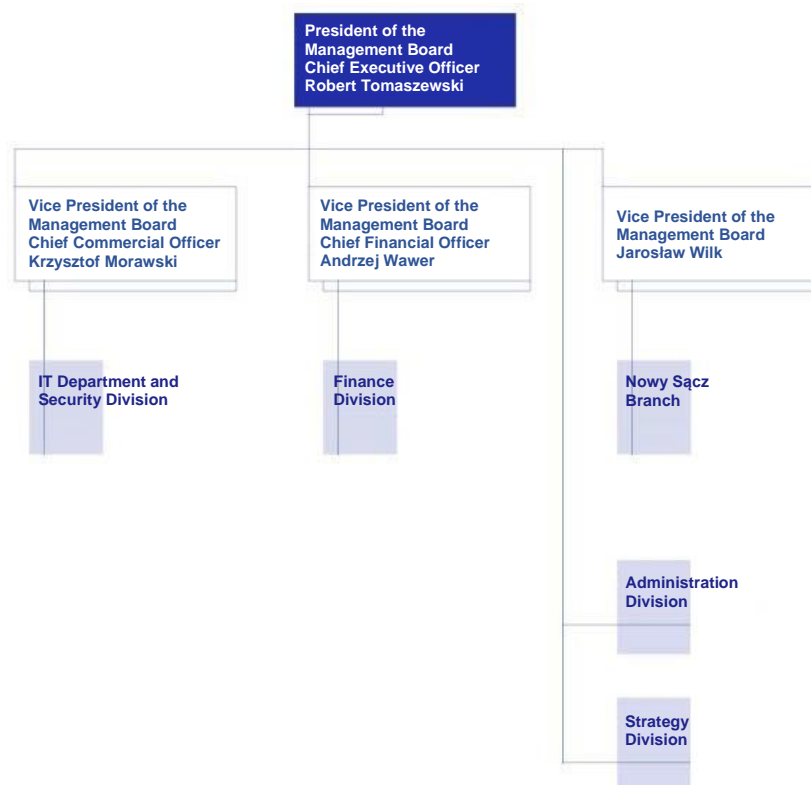
4.6. Governance structure

The Group's governance structure is based on ownership control exercised by Comp S.A., supervisory control and dialogue between the companies.

According to the Articles of Association of the parent company, Comp S.A., the authorities of this company include the General Meeting, the Supervisory Board and the Management Board. Comp S.A., as the parent company of the Comp Capital Group, exercises corporate oversight over the other companies in the Group and has developed a formula for dialogue between them in accordance with the applicable legislation.

The General Meeting is the highest authority in the company. Its powers include the adoption of resolutions on the distribution of profits or coverage of losses, increase or reduction of share capital, merger or demerger of the company.

The Management Board of Comp S.A. manages the parent company and represents it towards third parties, including at general meetings of subsidiaries. Its powers include matters related to handling the affairs of the parent company not reserved to the powers of the General Meeting or the Supervisory Board. As at 31 December 2022, the Management Board of the company was composed of 4 members:



The Supervisory Board exercises continuous supervision over the activities of the Parent Company, as well as appoints and dismisses members of its Management Board. It is also responsible, among other things, for assessing the financial statements and the Directors' Report on the activities of the Parent Company and the Group, as well as for selecting the entity authorised to audit the financial statements.

Until 30 June 2022, composition of the Supervisory Board was as follows:

- Grzegorz Należyty,
- Ryszard Trepczyński,
- Jacek Papaj,
- Jerzy Bartosiewicz,
- Piotr Nowjalis,
- Julian Kutrzeba,
- Karol Szymański.

On 30 June 2022, the Annual General Meeting of Comp S.A. appointed the following persons to the Company's Supervisory Board, for a new two-year joint term of office:

- Grzegorz Należyty, entrusting him with the function of Chairman of the Company's Supervisory Board,
- Ryszard Trepczynski, entrusting him with the function of Deputy Chairman of the Company's Supervisory Board,
- Jerzy Bartosiewicz,
- Piotr Nowjalis,
- Julian Kutrzeba,
- Krystian Brymora.

The Management Board of Comp S.A. announced the aforementioned appointments in current report No 24/2022 of 30 June 2022.

The Group companies have their own bodies required by the Commercial Companies Code or other applicable law, and in their activities they are guided primarily by the generally applicable laws in this respect, which include:

- 1) the Constitution, acts, ratified international treaties and regulations;
- 2) local legislation (in their area of application),
- 3) Regulations of the European Parliament and of the Council (EU), which are directly applicable in all Member States of the European Union.

The internal audit function has been established at Comp S.A.. An Audit Committee has been established within the Supervisory Board of Comp S.A., comprising at least one independent member with the relevant qualifications prescribed by law.

There is no separate internal audit function at ZUK Elzab S.A., but an Audit Committee has been established within the Supervisory Board, which includes an independent member with appropriate qualifications.

4.7. Management systems

There are three certified management systems in place in the Comp Group: ISO 9001:2015 (quality management), PN-EN ISO/IEC 27001:2017-06 (information security management) and the Internal Control System.

ISO 9001:2015

The following Group companies held certified quality management systems that have not reached their expiry dates as at 31 December 2022:

- 1) Comp S.A.,
- 2) ZUK Elzab S.A.,
- 3) Enigma Systemy Ochrony Informacji sp. z o.o.,
- 4) Insoft sp. z o.o.

The parent company, Comp S.A, holds a certificate of compliance of its Quality Management System with the ISO 9001:2015 standard valid from 12 November 2022 to 11 November 2025. The scope of certification includes the design, sale and implementation of ICT solutions, the provision of maintenance and consulting services, as well as the design, manufacture, sale and maintenance of fiscal equipment, taximeters and software, the sale of electronic scales, automatic identification devices, sales systems as well as payment and loyalty systems.

PN-EN ISO/IEC 27001:2017-06

In 2022, the Parent Company, Comp S.A., implemented and successfully certified an information security management system in accordance with PN-EN ISO/IEC 27001:2017-06 and obtained the relevant certificate with a validity period from 2 September 2022 to 1 September 2025. The scope of certification includes: the design, sale and implementation of ICT solutions and the provision of maintenance and consultancy services.

4.8. Internal control system

Internal control in the Comp Group companies is in place for the preparation and fair presentation of the financial statements, which is noted in the opinion of the auditor who audits the consolidated annual financial statements and in the report on the review of the consolidated semi-annual financial statements.

The above matters are regulated by various documents adopted in the Group companies. For example, at the parent company these include: the Accounting Policy and Instruction for the circulation of financial and accounting documents. Similarly, the Accounting Policy adopted at ZUK Elzab describes uniform accounting principles.

The Management Boards of the individual Group companies ensure the efficient performance of the internal control systems primarily through the division of competences related to making and recording business decisions, compliance with the procedures and instructions in place, the established method of financial reporting applied in the Group and regular evaluation of the companies' performance based on the financial reports prepared.

The Management Board of Insoft sp. z o.o., in accordance with the adopted instruction "ADM-Review", performs management reviews of the company - at least once a year, at the latest by 31 January for the previous calendar year. The review, which is headed by the President of the Management Board, involves the entire Management Board of the company. The reviews include an assessment of a wide range of responsibilities, and appropriate minutes of these are drawn up. ZUK Elzab S.A. also performs annual reviews of its strategy and business plans, both for this company and for all subsidiaries.

The Parent Company has in place an Internal Control System with a certification validity period from 17 July 2021 to 16 July 2024. The scope of the system's certification covers exports, intra-EU transfers, intermediary services, technical assistance, imports of goods, technologies and services of strategic importance in accordance with the provisions of the Act of 29 November 2000 *on foreign trade in goods, technologies and services of strategic*

importance to the security of the State and to maintaining international peace and security (Journal of Laws of 2022, item 1666).

4.9. Social and environmental risk management

The Management Boards of the various Comp Group companies monitor risks in the internal and external environment that may affect the Group and its performance. This particularly applies to financial and market risks. These risks are summarised in each annual report of the Group.

In building its value and managing its risks, the Group also takes into account non-financial areas, in particular the following areas: social, labour, environmental, human rights respect and anti-corruption. Opportunities for the Group are also defined in these areas. The management boards of individual companies use indicators to monitor the companies' activities in non-financial areas. Where they have deemed it appropriate from a management perspective, policies and procedures are in place and good practices are implemented. These are described in the relevant sections of this statement.

Employee issues	
Risk	Risk management approaches
Labour protest	<ul style="list-style-type: none"> • monitoring the situation of companies • active management of the workplace area
Wage pressure from employees	<ul style="list-style-type: none"> • linking pay levels to performance • periodic salary review
Loss of key employees	<ul style="list-style-type: none"> • incentive and loyalty schemes
Loss of employee competence	<ul style="list-style-type: none"> • enhancing the skills of employees by providing them with specialised training • competence redundancy
Accidents at work	<ul style="list-style-type: none"> • educational activities • OHS training • workplace inspections • threat identification
Changes in employment legislation increasing labour costs	<ul style="list-style-type: none"> • monitoring of labour legislation
Demographic decline and lack of graduates willing to work	<ul style="list-style-type: none"> • continuous monitoring of the labour market • incentive schemes
Employee turnover	<ul style="list-style-type: none"> • incentive schemes • employee training
Complaints and grievances	<ul style="list-style-type: none"> • internal communication system
Loss of business continuity	<ul style="list-style-type: none"> • process monitoring

Social issues	
Risk	Risk management approaches
Conflict with the local community	<ul style="list-style-type: none"> • monitoring the perception of companies by the local community • PR activities
Amendments to basic social legislation	<ul style="list-style-type: none"> • monitoring the political situation • monitoring regulatory developments

Issues relating to respect for human rights	
Risk	Risk management approaches
Human rights violations at the employee level	<ul style="list-style-type: none"> • employee education • commitment of employees to comply with labour legislation
Human rights violations at the executive and management level	<ul style="list-style-type: none"> • management education • commitment to comply with labour legislation
Loss of reputation in connection with allegations of human rights violations	<ul style="list-style-type: none"> • analysing the situation in the Company • the company's efforts to prevent negative consequences resulting from allegations of human rights violations, including at the reputational level
Incidence of mobbing	<ul style="list-style-type: none"> • communication system • internal regulations

Anti-corruption issues	
Risk	Risk management approaches
Corruption activities at employee level	<ul style="list-style-type: none"> • educational activities on avoiding corrupt behaviour • commitment of employees to comply with the law

	<ul style="list-style-type: none"> • implementation of internal regulations on the management of conflicts of interest
Corrupt activities at executive and management level	<ul style="list-style-type: none"> • educational activities on avoiding corrupt behaviour • commitment to comply with the law • implementation of internal regulations on the management of conflicts of interest
Allegations of corrupt practices	<ul style="list-style-type: none"> • monitoring mass media and community opinion • PR activities
Non-disclosure of conflicts of interest by a manager	<ul style="list-style-type: none"> • educational activities on avoiding conflicts of interest • provision of legal advice
Loss of ability to build trust and development in the supply chain	<ul style="list-style-type: none"> • continuous communication with key suppliers • satisfaction survey of suppliers and contractors

Analysis of risks, opportunities and threats arising from climate change in the Comp Group

Analysis of risks, opportunities and threats arising from climate change in the Comp Group, including Comp S.A. In the first quarter of 2023, the Comp Group performed an analysis of risks, threats and opportunities related to climate change. The analysis was carried out in cooperation with a consulting company based on the most recent International Panel on Climate Change (IPCC) reports and the Comp Group's risk management methods.

Threats and opportunities were analysed in terms of the time horizon over which they might occur, relate to Central and Eastern Europe and were divided into physical and transition risks.

Three time horizons were distinguished in the analysis:

- Short (2023-2025)
- Medium (2025-2030)
- Long (2030-2050)

Significant climate-related risks, threats and opportunities in the COMP Group			
Physical risks			
Risk	Threat / Opportunity	Time horizon	Management method
Long-term physical risks			
Risk of increase in average annual air temperature	A threat of rising temperatures and, in particular, the occurrence of 2-3 week-long heat waves during the summer.	Medium-long	Adapting the office premises to higher temperatures - installing air conditioning and a server room to improve the cooling process.
Drought risk	Threat of water scarcity, particularly drinking water, and disruption of water supply to buildings.	Medium-long	Securing supplies of drinking water and the water needed to cool equipment. Option to invest, for example, in rainwater harvesting.
Risk of increased strength and frequency of sudden weather events	Threat of power outages, water outages, damage to infrastructure.	Medium-long	Securing sources of electricity and water supply, adapting infrastructure to stronger and more frequent weather events.
Transition risks			
Risk	Threat / Opportunity	Time horizon	Management method
Technological risks			
Digitalisation risks	An opportunity to use advanced analytics and artificial intelligence in product and service development. Opportunity to increase revenue due to increased demand for digital solutions.	Short-medium	Continued efforts in the area of digital innovation, the development of Big Data services and the further use of artificial intelligence in the services and products offered. Development of activities that will increase revenues from the sale of digital solutions
Risk of emissions from energy sources	Threat posed by the continued high-carbon electricity mix in Poland	Short-medium	Expansion of measures to optimise electricity consumption and focus on improving energy efficiency. Analysis of investment opportunities in own renewable energy sources.
Market risks			
Risk of increase in electricity prices	A threat of an increase in the cost of purchasing electricity due to global warming processes and conflicts.	Short-medium	Optimising electricity consumption. Development of own renewable energy sources to become independent of external suppliers.
Risk of making access to finance dependent on measures taken to address the climate crisis	A threat of lack of or reduced access to finance if the expectations of banks or investment funds or insurers to	Medium	Aligning the COMP Group with the expectations of financial institutions in terms of reporting on climate change issues, taxonomy and implementing

	address the climate crisis are not met		GHG emissions monitoring and reduction.
Risk of replacing existing services and technological solutions with low-carbon ones	Opportunity to supply products/platforms for the digitisation of high-carbon business processes	medium	Continuous market analysis and development of competitive and state-of-the-art products to expand and update the COMP Group's portfolio.

Issues related to the macroeconomic environment

The aspect of risks related to COVID-19, the political and economic situation in Ukraine and Russia, economic conditions and its impact on the Group's operations is discussed in the Group's financial statements for 2022.

4.10. Principles of ethics

Operating in a responsible, transparent and trustworthy manner is a very important aspect for the Comp Group. The Group's objective in building an ethical corporate culture is to provide a friendly working environment free from discrimination, intimidation and harassment. The Group respects the privacy of its employees and associates and therefore takes care to protect all personal information. In terms of health and safety, its objective is to minimise the number of accidents at work and avoid hazards.

The ethical conduct of employees in the parent company is regulated and promoted by internal documents, including the Internal Anti-Discrimination Policy, the Internal Anti-Mobbing Policy and the Personal Data Security Policy.

As at the date of this statement, Comp S.A.'s Compliance Policy and Comp S.A.'s Code of Ethics are in place at the parent company.

Comp S.A.'s Compliance Policy provides guidelines for compliance with laws and regulations and ethical conduct.

Compliance, understood as ensuring conformity with specific regulations and standards of conduct, is the responsibility of every employee of Comp S.A., as well as every employee in the Comp Group companies.

The Code of Ethics defines the framework and standards for activities of the parent company, Comp S.A. Every employee of Comp S.A. is required to act in his or her external relations, as well as within the organisation, in a manner that is consistent with the provisions of the Code of Ethics. The Company also expects that all its employees, companies and cooperating organisations are guided in their daily activities by respect for the principles of conduct we have adopted, and that they perform their activities in accordance with the principles of integrity in its broadest sense.

The Comp S.A. Compliance Policy and the Comp S.A. Code of Ethics are available on the Company's website at <https://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/> and on its intranet pages.

4.11. Anti-corruption

Individual Group companies undertake educational activities and commit employees and managers to comply with the law in order to reduce the risk of corrupt activities and the risk of damage to the companies' reputation as a result of being suspected of corrupt practices.

Compliance with generally applicable laws and with the corporate governance principles introduced in the Group makes it possible to minimise the risk of corruption.

The management boards of individual companies have a consistent policy against corrupt behaviour, and employees are required not to give or accept financial benefits from Group stakeholders. In addition, being hired by the Group must not be a consequence of giving a financial benefit.

Anti-corruption issues at the parent company are monitored by the internal auditor, who maintains a dialogue with the Management Board in this regard and has direct access to the Supervisory Board.

Bearing in mind the increasing legal requirements for businesses in the area related to broadly defined "compliance" including, among other things, responsibilities related to the development, implementation and application of rules against the occurrence of conflicts of interest, in November 2021, the Management Board of

the Parent Company decided to adopt the Policy for Managing Conflicts of Interest at Comp S.A.. The Group complies with market standards in this area, which involves incorporating anti-corruption clauses in agreements with customers and suppliers.

In terms of preventing corruption, the Management Boards of individual companies have taken measures in 2022 and will take measures in 2023 to:

- ensure education to prevent corrupt behaviour,
- identify areas of corruption risk,
- define the procedures for reporting potential breaches,
- commit employees to preventing corruption,
- draw consequences for those involved in corrupt behaviour.

In 2022, no corrupt behaviour was reported in the Group. More importantly, no proceedings regarding corrupt behaviour have been initiated by the relevant authorities against the Group's employees or are pending.

As of the date of this statement, Comp S.A.'s Anti-Corruption Policy is in force at the parent company.

The purpose of this policy is to establish uniform rules and standards of conduct aimed at preventing and responding to activities that bear the hallmarks of corruption and, in the event that fraud is identified, to prevent and counteract fraud committed to the detriment of the Company and activities that are inconsistent with the principles of running the Company's business in a transparent, ethical manner and in accordance with the rules of fair competition.

The aim of the aforementioned policy is also to ensure the transparency of Comp S.A.'s activities with regard to its customers, business partners and suppliers.

The Parent Company supports and encourages its customers, employees, business partners and suppliers to be guided in their activities by the principles of openness, honesty, ethics and compliance with applicable laws, including, in particular, to prevent any form of corruption.

Comp S.A.'s Anti-Corruption Policy is available on Comp's website at <https://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/> and on its intranet pages.

4.12. Fair competition

The Group counteracts the negative effects of competitive activity.

The management boards of the companies are convinced of the vital importance of complying with applicable laws and acting in accordance with generally accepted ethical standards. The companies comply with the principles of fair competition that are fundamental to business operations.

In 2022, no litigation or proceedings related to anti-competitive behaviour or monopolistic practices to which Group companies would be a party were pending or concluded.

As at the date of this statement, Comp S.A.'s Compliance Policy, Comp S.A.'s Code of Ethics and Comp S.A.'s Supplier Code are in force at the parent company.

Comp S.A. is a responsible Company and acts in accordance with standards and principles based on ethical benchmarks. The source of the standards and principles to which the Company adheres is a system of values shared by all of us. Thanks to the values adopted, Comp S.A. builds its position to the benefit of the environment, the employees themselves and other stakeholders of the Company.

The declaration of ethical conduct contained in the Code of Ethics is, for the Company's customers and partners, an assurance of fair and socially acceptable principles of doing business.

The Code of Ethics defines the framework and standards for activities of Comp S.A. Every employee of Comp S.A. is required to act in his or her external relations, as well as within the organisation, in a manner that is consistent with the provisions of the Code of Ethics. The Company also expects that all its employees, companies and cooperating organisations are guided in their daily activities by respect for the principles of conduct it has adopted, and that they perform their activities in accordance with the principles of integrity in its broadest sense.

In the Supplier Code, Comp S.A. has defined the principles that should guide every supplier working with the company. Adherence to them provides a good basis for good mutual business relations.

Every supplier is obliged to communicate the practices and principles described in the Supplier Code to all its

employees. The Supplier Code applies to every supplier, regardless of the type of business, size of the supplier, method of order fulfilment or place of operation.

A supplier's representation that it is aware of and committed to the principles of the Code of Conduct is a prerequisite for Comp S.A.'s cooperation with any supplier.

The Comp S.A. Compliance Policy, the Comp S.A. Code of Ethics and the Comp S.A. Supplier code are available on the Company's website at <https://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/> and on its intranet pages.

4.13. Whistleblowing mechanism

In the Comp Group, any possible irregularities, abuses and ethical violations are reported in accordance with the relevant policy or directly to members of the companies' Management Boards.

For example, at Comp S.A. and ZUK Elzab S.A., in accordance with the anti-mobbing policy in place, any employee who believes that he or she has been subjected to mobbing, or who is aware of mobbing against another employee, is obliged to report this fact verbally or in writing to a member of the Management Board no later than 30 days after the incident. If the complaint is in writing, it should be dated and signed by name by the person making the report. An Anti-Mobbing Committee, appointed in each case by the employer, investigates a bullying complaint. The members of the Committee are obliged to keep confidential the information obtained during or in connection with the complaint under consideration. The complaint should be investigated while respecting the right to privacy. If the complaint is found to be justified, the employer takes measures to eliminate the irregularities found and to prevent their occurrence in the future.

The anti-discrimination policy at the parent company requires an employee who finds that he or she has been subjected to discrimination or is aware of discriminatory behaviour against another employee or job applicant to make a written or verbal complaint to a member of the Management Board no later than 30 days after the incident, in the form described in detail in the document. The complaint is investigated by the Anti-Discrimination Committee, appointed in each case by the employer. If the complaint is found to be justified, the employer takes measures to eliminate the irregularities found and to prevent their occurrence in the future.

No breaches of ethical standards were reported in the Group in 2022.

As of the date of this statement, the parent company has in place a Whistleblowing Procedure, which includes the aforementioned Policy, setting out the rules and methods for reporting violations of the law and of the Company's ethical procedures and standards. In accordance with this procedure, any person who has come across or obtained information on violations has the possibility to submit a Report through one of the channels outlined in the procedure.

Reports are submitted to the Compliance Officer. The information channels indicated in the procedure ensure the confidentiality of the information concerning the person making the report, as well as the completeness, integrity of the information and the non-accessibility of the information to unauthorised persons. At the same time, it allows the information to be stored in a permanent manner. Information from the online form is forwarded directly to the Compliance Officer.

For each report, the Compliance Officer takes follow-up measures. Follow-up measures are measures taken by the Compliance Officer to assess the truthfulness of the information contained in a report and to counteract violations of the Regulations that are the subject of the report, in particular by investigating, initiating an audit or initiating appropriate legal action as prescribed by the Regulations.

5. Environmental management

The Comp Group considers its impact on the environment in its activities. To contribute to sustainable development, the Group limits, monitors and analyses the negative aspect of this impact. Examples of the company's activities in this area include:

- **miniaturisation of products and optimisation of packaging design**, enabling a reduction in material consumption, waste generation and lower emissions;
- **reducing energy intensity and electricity consumption** through the use of photovoltaic cells placed on the roofs of one of Comp S.A.'s offices (Branch in Nowy Sącz – Sales Technology Centre) and ZUK Elzab S.A., optimising the use of IT equipment, designing the office space to maximise the opportunity

to work in daylight, using motion sensors in some of the staff rooms, using energy-efficient lighting, thermal insulation in the Insoft sp. z o.o. building, using a led version of the external neon sign on one of the Comp S.A. buildings, using energy-efficient equipment, using virtual servers at Comp S.A. (Branch in Nowy Sącz – Sales Technology Centre), using the electric car charging station under the ZUK Elzab S.A. building;

- **reducing exhaust emissions** by Enigma Systemy Ochrony Informacji hiring 4 electric cars for the company;
- **range** of photovoltaic panels and an air steriliser in ZUK Elzab S.A.'s product portfolio;
- **reducing plastic consumption** by eliminating disposable cutlery, cups, plates, using 'traditional' or biodegradable crockery and introducing water dispensers;
- **reducing water and detergent consumption** by allowing the use of dishwashers;
- equipping staff rooms with bins to enable employees to **segregate rubbish** more easily;
- **reducing emissions of pollutants** through the use of machines with water filtration that reduce metallic dust at ZUK Elzab S.A.;
- providing employees with **eco-friendly pens** made from rolled paper;
- **reducing paper consumption** through digitalisation (including the development of a trader's portal on the intranet, electronic document circulation and authorisation), two-sided printing and minimising the volume of printed advertising material; purchase of the QRmaint software licence aimed at eliminating paperwork at ZUK Elzab S.A.;
- maintaining **beehives** on the roofs of buildings at Comp S.A. (2) and ZUK Elzab S.A. (7);
- **optimising and managing server space** by monitoring, planning and controlling extensions, replacing arrays or disk racks, virtualising environments, forcing users to delete unnecessary messages from their mailboxes, working on a server - using a shared data resource, reusing servers and disks after completion of projects;
- **maintaining the EOD system** at Comp S.A., ensuring electronic circulation of accounting documents integrated with SAP and Symfonia systems, as well as handling payments, registering and archiving contracts, correspondence logs, handling holiday requests and settling business trips;
- cooperation with ZUK Elzab S.A., a specialised electronic equipment recovery organisation, **to ensure maximum recovery** of end-of-life equipment;
- reducing waste production **through cooperation with the Packaging Recovery Organisation**, participation in educational campaigns on recycling and recovery of packaging waste and its impact on the environment, sale of the majority of Insoft sp. z o.o.'s software in electronic form only, participation in a programme to collect used printer cartridges, development of instructions and procedures for waste disposal and systematic training of employees in this area;
- **selective collection of electro-waste and batteries.**

A measure that helps the parent company's Management Board manage compliance with environmental regulations is the environmental charge ratio (WOŚN) calculated as the Total amount of environmental charges for the year in question divided by the Net sales revenue for the year in question.

Own ratio (WOŚN)

Environmental charge ratio	2021	2022
	0.04%	0.04%

The total amount of environmental charges under current legislation is insignificant in relation to the net sales revenue earned, and the Group's responsibility in this regard is evidenced by the fact that no fines or non-financial sanctions resulting from breaches of environmental laws or regulations were imposed on it in 2022.

Own ratio (IKŚN)

Total number of penalties for violations of environmental legislation	2021	2022
	0	0

Own ratio (WKŚN)

Total amount of penalties for violations of environmental legislation	2021	2022
	0	0

The main environmental impacts were identified in the area of operations (production facilities in Warsaw, Zabrze, Nowy Sącz) and in the use of electronic equipment.

Issues related to environmental protection in the context of production activities are regulated by the Integrated

Management System Book in place at the parent company and, for the production plant in Warsaw, in the Integrated Management System in place at Enigma SOI sp. z o.o.

ZUK Elzab S. A. has an implemented and certified ISO 9001:2015 Quality Management System, which covers the design, production, sale and maintenance of computer equipment, fiscal and non-fiscal cash registers and customer training in this area. Contract manufacturing is governed by the ISO 9001:2015 QMS for mechanics, electronics and powder coating. In addition, we comply with the requirements of Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 (RoHS) when planning purchases for new projects, as well as when planning procurement. This requirement applies to products manufactured by ZUK Elzab S.A.. The requirement of the EU directive is also described in the procurement procedure for materials and components.

As part of their production process planning, the Group companies identified all chemical substances and preparations and assessed their impact on occupational safety and the environment. The rules of conduct with regard to the handling and use of chemical substances and preparations are stipulated in occupational health and safety instructions. They define in particular:

- key properties of the substance,
- first aid procedure,
- the personal protective equipment used (including protective clothing),
- emergency procedures,
- fire-fighting procedures,
- the principles of storage, keeping and deactivation of agents and chemicals.

The Comp Group is audited in accordance with applicable legislation to verify the Group's approach to managing the risks arising from its operations and its environmental impact.

Due to the nature of its business, in light of environmental regulations, the Group is an entity that places electrical and electronic equipment, batteries and packaging on the Polish market. In terms of reducing the environmental impact, the Group ensured, among other things, the proper disposal of electronic equipment and other waste. In carrying out this task, the Group complies with the law, in particular:

- Act of 11 September 2015 on waste electrical and electronic equipment (consolidated text: Journal of Laws 2022, item 1622, as amended);
- Act of 13 June 2013 on the management of packaging and packaging waste (consolidated text: Journal of Laws 2023, item 160, as amended);
- Act of 24 April 2009 on batteries and accumulators (consolidated text: Journal of Laws 2022, item 1113, as amended);
- Act of 14 December 2012 on waste (consolidated text: Journal of Laws 2022, item 699, as amended);
- Act of 27 April 2001 - Environmental Protection Law (consolidated text: Journal of Laws 2022, item 2556, as amended).

The Group's cooperation with the recovery organisation ensures the achievement of the collection levels for waste equipment and packaging set out in the aforementioned legislation, as well as compliance with the relevant reporting obligations.

The Group takes steps to comply with environmental legislation by fulfilling the obligations imposed on it to hold the relevant waste and wastewater collection agreements and to pay environmental charges.

As regards the transport and disposal of waste, the Group works only with authorised entities that are technically equipped to manage the waste transferred in a manner that is safe for people and the environment.

Given the specific nature of the Group's operations, in particular the diverse nature of the entities within its structure, as well as the environmental management methods developed within the Group, the parent company's Management Board has not yet decided to develop a separate environmental policy. However, with a view to current and future regulations in the area of sustainability, a review of the Comp Group's reporting processes was ordered in the fourth quarter of 2022 with a view to bringing them into line with the requirements of the CSRD (Corporate Sustainability Reporting Directive). The process review addresses all thematic areas of the directive, including a legal analysis of its application and reporting scope.

5.1. Consumables and raw materials

As an entity that places electrical and electronic equipment, batteries and packaging on the Polish market, the

Group is subject in particular to the following legislation:

- Act of 11 September 2015 on waste electrical and electronic equipment (consolidated text: Journal of Laws 2022, item 1622, as amended);
- Act of 13 June 2013 on the management of packaging and packaging waste (consolidated text: Journal of Laws 2023, item 160, as amended);
- Act of 24 April 2009 on batteries and accumulators (consolidated text: Journal Of Laws 2022, item 1113);
- Act of 14 December 2012 on waste (consolidated text: Journal of Laws 2022, item 699, as amended);
- Act of 27 April 2001 - Environmental Protection Law (consolidated text: Journal of Laws 2022, item 2556, as amended).

In terms of environmental impact, the Group places large volumes of equipment, packaging and batteries and accumulators on the market. Cooperation of the Group's companies with recovery organisations ensures achievement of waste equipment and packaging collection rates resulting from the aforementioned legislation, as well as fulfilment of reporting obligations specified in the aforementioned legislation.

The following statements are based on the data provided by individual Group companies with registered offices and operations in Poland. The statements refer to the required collection levels.

Weight of packaging/paper and cardboard placed on the national market Comp S.A./ ZUK Elzab S.A.			
	Weight (kg)	Required recycling/recovery rate	Achieved recycling/recovery rate
2021			
Recycled packaging	120,845.00	56%	56%
Recovered packaging	131,634.00	61%	61%
2022			
Recycled packaging	69,583.00	59%	59%
Recovered packaging*	-	-	-

* No data available due to the absence of a recovery obligation (from 1 January 2022) resulting from changes introduced by the Act of 17 November 2021 amending the Waste Act and certain other acts (Journal of Laws of 2021, item 2151).

The Group uses only recyclable materials for product packaging. In 2021, 84 tonnes of cardboard, 1 tonne of paper and 36 tonnes of plastic (120 tonnes in total) were used for this purpose. In 2022, 39 tonnes of cardboard, 1 tonne of paper and 14 tonnes of plastic were used for product packaging (54 tonnes in total). The above data was derived from production orders. Consumption of semi-finished products for production stood at 162 tonnes. The above data was derived from production orders. The reduction in packaging consumption, resulting from the comparison, was associated with the stabilisation of sales of Novitus and Elzab devices and the completion of the online fiscalisation of the Polish economy in 2022. Packaging consumption standards per unit of product remained unchanged.

ZUK Elzab, on the other hand, used the following materials necessary for production, which are also not components of the finished products.

Related process materials	Unit	Weight [t]
2021		
Nitrogen	[t]	91.00
Pure argon (50/200 cylinder) – unit of measurement	[pcs.]	129.00
Oils – unit of measurement	[l]	11,175.00
Adhesives – unit of measurement	[pcs.]	360.00
Resins – unit of measurement	[kg]	1,357.00
2022		
Nitrogen	[t]	49.00
Pure argon (50/200 cylinder) – unit of measurement	[pcs.]	70.00
Oils – unit of measurement	[l]	540.00
Adhesives – unit of measurement	[pcs.]	179.00
Resins – unit of measurement	[kg]	322.00

5.2. Fuels and energy

The Comp Group consumes energy primarily in the operational activities of its production facilities in Zabrze and Nowy Sącz. The use of a vehicle fleet is associated with the use of energy from the combustion of petrol and

diesel.

Energy consumption analyses are carried out on the basis of reporting data compiled in accordance with the regulations in force in this area, including on the basis of the G-02b balance report on energy carriers and heating infrastructure. The following breakdown is based on the overall fuel and energy consumption data of the individual Group companies, based on the reporting data held by the Group.

Total non-renewable energy consumption in the Comp Group: Comp S.A./ ZUK Elzab S.A./Insoft sp. z o.o./Enigma SOI sp. z o.o.		
2021		
Natural and coke-oven gas	GJ	2,326.45
Heating oil	GJ	409.00
Liquid fuels	GJ	11,895.54
2022		
Natural and coke-oven gas	GJ	1,805.11
Heating oil	GJ	168.00
Liquid fuels	GJ	10,976.69

Total energy consumption in the Comp Group: Comp S.A./ ZUK Elzab S.A./Insoft sp. z o.o./Enigma SOI sp. z o.o.		
2021		
Electricity	GJ	6,039.83
Thermal energy	GJ	9,584.70
2022		
Electricity	GJ	5,119.18
Thermal energy	GJ	9,028.00

5.3. Affluence and waste

According to the regulations, waste management reports are prepared by 15 March each year. The following tables show the collection, recovery and recycling rates achieved.

Own ratio

Weight of equipment placed on the market in Poland Comp S.A./ ZUK Elzab S.A./ Enigma SOI sp. z o.o.				
Type of equipment	Weight (kg)	Annual average mass serving as basis for calculation (kg)	Required collection rate	Achieved collection rate
2021				
Large equipment (any external dimension more than 50 cm) (group IV)	32,637.80	26,674.00	60%	60%
Small equipment (no external dimension more than 50 cm) (group V)	112,344.30	89,983.74	60%	60%
Small IT and telecommunication equipment (no external dimension more than 50 cm) (group VI)	197,933.00	200,398.17	60%	60%
2022				
Large equipment (any external dimension more than 50 cm) (group IV)	22,835.80	54,015.81	65%	65%
Small equipment (no external dimension more than 50 cm) (group V)	62,561.90	192,140.50	65%	65%
Small IT and telecommunication equipment (no external dimension more than 50 cm) (group VI)	158,110.90	198,219.16	65%	65%

Own ratio

Weight of batteries and accumulators placed on the market in Poland Comp S.A./ ZUK Elzab S.A.				
	Weight (kg)	Annual average mass serving as basis for calculation (kg)	Required collection rate	Achieved collection rate

2021				
Batteries and accumulators	38,032.42	17,010.57	45%	45%
2022				
Batteries and accumulators	13,987.15	302,742.17	45%	45%

The decrease in waste weight and collection rates in 2022 was associated with the stabilisation of the distribution of Novitus and Elzab online devices as a result of the completion of the online fiscalisation of the Polish economy.

5.4. Scope 1 and 2 greenhouse gas emissions

In 2022, the Comp Group prepared its first greenhouse gas emissions calculation according to the methodology of The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard Revised Edition and GHG Protocol Scope 2 Guidance for Scope 1 and Scope 2, i.e. the area of emissions that the company has a direct impact on.

As a result of its operations, the Comp Group emitted 2,399.67 Mg CO₂e (carbon dioxide equivalent) to the atmosphere through direct (Scope 1, location-based) and indirect (Scope 2, location-based) emissions. The location-based method is based on a country's average emission factor.

Scope of data: The Comp Group comprises 11 companies and to compute emissions, calculations were made on the basis of data provided by 6 companies with key activities in Poland (production of fiscal cash registers, trading and maintenance activities).

Just over 51% of all Scope 1 and 2 greenhouse gas emissions generated by the Comp Group originated from fuel consumed in the company's fleet and 41% from purchased electricity. The remaining less than 8% of emissions originated from the fuels used in buildings and facilities and from purchased thermal energy.

Scope 1 and 2 emissions in the Comp Group		
Scope 1	unit of measurement	2022
Emissions from fuel consumption in buildings and facilities	Mg CO ₂ e	73.41
- Natural gas	Mg CO ₂ e	73.20
- Diesel oil	Mg CO ₂ e	0.00
- Heating oil	Mg CO ₂ e	0.21
Emissions from fuel consumption in transport by own vehicles	Mg CO ₂ e	1,226.50
- Petrol	Mg CO ₂ e	444.09
- Diesel oil	Mg CO ₂ e	782.41
- LPG	Mg CO ₂ e	0.00
Total Scope 1 emissions	Mg CO₂e	1,299.91
Scope 2		
Location-based emissions from the purchase of electricity	Mg CO ₂ e	1,006.07
Location-based emissions from the purchase of thermal energy	Mg CO ₂ e	93.69
Total Scope 2 location-based emissions	Mg CO₂e	1,099.75
Scope 1+2		
Total Scope 1+2 location-based emissions	Mg CO₂e	2,399.67
<i>Scope 1+2 location-based emissions per PLN 1m of revenue</i>	<i>Mg CO₂e/PLN 1m</i>	<i>3.20</i>

5.5. Other aspects of direct and indirect environmental impact

The Group ensures that its operations comply with environmental laws and regulations.

Legislation in force requires the Group to pay environmental charges and incur additional costs to comply with environmental requirements. In 2021, the Group was required to incur the following charges and costs:

- registration charges payable to the Ministry of the Environment,
- environmental charges for emissions relating to cars,
- costs of waste collection and disposal agreements,
- costs of financing public education campaigns dedicated to batteries and accumulators.

Total environmental charges paid by the Group in 2022 amounted to PLN 331 thousand, up 40 thousand on 2021. This resulted from an increase in environmental charges and a change in tariffs for waste management.

6. Contextual information for taxonomy disclosures of the Comp Group

The EU Taxonomy, or what is really "green" in the Comp Group?

6.1 Introduction

The EU taxonomy¹ is a framework that shows what proportion (% share) of the activities, analysed by turnover, capital expenditure (CapEx) and operating expenditure (OpEx), of the Comp Group is environmentally sustainable.

In accordance with the taxonomy, an economic activity qualifies as environmentally sustainable where that economic activity:

- contributes substantially to one or more of the environmental objectives;
- does not significantly harm any of the environmental objectives;
- is carried out in compliance with the minimum safeguards;
- complies with technical screening criteria.

The taxonomy is structured around 6 environmental objectives:

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

The Technical screening criteria (TSC) define in detail what it means to make a significant contribution to individual objectives and cause no significant harm. These are set out in Annexes I and II (hereafter Annex I and Annex II) to Commission Delegated Regulation (EU) 2021/2139,² as extended by Commission Delegated Regulation (EU) 2022/1214³.

The European Commission has so far only issued delegated acts specifying criteria for significant contributions for the first two objectives - mitigation and adaptation to climate change. In future, the criteria will be extended and will also include the conditions that an activity should meet in order to make a significant contribution to the other four environmental objectives.

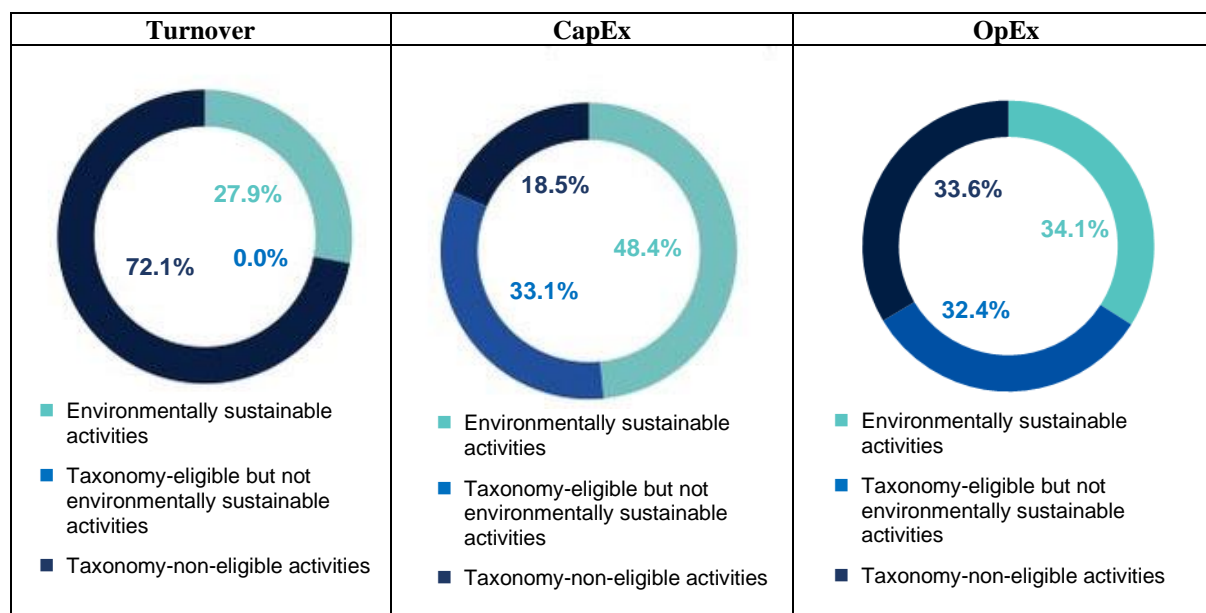
¹The taxonomy was introduced by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and applies to all companies reporting non-financial information.

²Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives

³Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities

6.2 Taxonomy-alignment of the Comp Group's activities

The analysis established the following percentage of taxonomy-aligned turnover, capital expenditure (CapEx) and operating expenditure (OpEx):



An examination of alignment of the Comp Group's activities with the taxonomy found that:

- The Group's sustainable activities in 2022 accounted for: 27.90% of turnover, 48.40% of capital expenditure and 34.10% of operating expenditure.
- The Group's taxonomy-eligible but not taxonomy-aligned activities (not environmentally sustainable activities) in 2022 accounted for: 0.00% of turnover, 33.10% of capital expenditure and 32.40% of operating expenditure of the Group.
- Taxonomy-non-eligible activities in 2022 accounted for: 72.00% of turnover, 18.47% of capital expenditure and 49.48% of operating expenditure of the Group.

	Turnover	CapEx	OpEx
Value in 2022 [PLN million]	750.60	39.50	15.40
sustainable activities (taxonomy-aligned)	27.90%	48.40%	34.10%
not sustainable activities (taxonomy-eligible but not taxonomy-aligned)	0.00%	33.10%	32.40%
neutral activities (taxonomy non-eligible)	72.10%	18.50%	33.60%

The remainder of this chapter describes the process of examining alignment with the taxonomy, the accounting policies applied and a detailed discussion of the three performance indicators with tables produced in accordance with the so-called delegated act to Article 8, Commission Delegated Regulation (EU) 2021/2178⁴.

⁴Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation

6.3 How was alignment with the taxonomy examined?

The taxonomy alignment examination process was carried out with the participation of the Head of Legal and Communications, the Management Board Advisor, the Communications and Marketing Manager and with the support of an external consulting firm. The process was implemented in the following 4 steps:

Step 1: Identification:

Guided by the activity descriptions in the annexes to Commission Delegated Regulation (EU) 2021/2139, the COMP Group conducted a review of its activities - in terms of revenue and capital expenditure (CapEx) in 2022 and identified taxonomy-eligible activities.

Step 2: Allocation:

The Comp Group's respective revenue, capital expenditure and operating expenditure in 2022 were subsequently allocated to each activity identified as taxonomy-eligible. For details of the allocation methods applied, see the "Accounting policies" paragraph in this chapter.

Step 3: Verification

The alignment with the taxonomy was verified through 2 types of examination:

Examination of compliance with the Technical screening criteria

Compliance with the Technical screening criteria (TSC) set out in the annexes to Commission Delegated Regulation (EU) 2021/2139 was examined for selected financially material (a financial materiality threshold of PLN 50 thousand was applied) activities. For activities that were below the materiality threshold, compliance was not examined and the associated turnover, CapEx or OpEx was considered taxonomy-eligible but not taxonomy-aligned. For activities above the materiality threshold, the individual criteria of significant contribution and not doing serious harm were analysed and the extent to which the activity complies with the TSC was examined.

Examination of compliance with the Minimum Safeguards

Compliance with the requirements of the Minimum Safeguards was examined using the recommendations set out in the *Final Report on Minimum Safeguards* by the Platform on Sustainable Finance. The Minimum Safeguards are set out in Article 18 of Regulation 2020/852 and are based in large part on conducting due diligence processes as defined in the *UN Guiding Principles on Business and Human Rights* and the *OECD Guidelines for Multinational Enterprises*. Although the Platform on Sustainable Finance report is not a regulation, it is the only currently available source of interpretation on the Minimum Safeguards, issued by the body functioning at the European Commission and established under Regulation 2020/852.

The Platform on Sustainable Finance identified 4 indicators and considered that meeting at least one of them indicates non-compliance with the requirements of the Minimum Safeguards.

The four indicators and the manner in which they are examined are described in the table below:

	Indicators	How was this examined?
1	Inadequate or non-existent corporate due diligence processes on human rights, including labour rights, bribery, taxation and fair competition	Due diligence processes were verified through the completion of an extensive questionnaire - based on the methodology proposed by the Platform on Sustainable Finance (World Benchmark Alliance Core UNGP Indicators), by the Comp Group (self-assessment) and through additional analysis of corporate documents and processes by an external consulting firm. The analysis found that the foundation of the due diligence process is in place at the Comp Group.
2	The company is ultimately held liable or found to have violated labour or human rights law in certain types of labour or human rights litigation	The verification involved reviewing - in cooperation with those responsible for Compliance and the Legal and Communications Department - whether there were any final convictions against the Company in the areas of human rights, corruption, fair competition and taxation. This verification revealed that no information was available on such final convictions
3	Lack of collaboration with a National Contact Point of OECD (OECD NCP)	The OECD NCP notification database was verified and no notifications in relation to the Group for the period 01.01.2022 to 31.12.2022 were found

4	The Business and Human Rights Resource Centre (BHRRC) has taken up an allegation against the company, and the company has not answered to it within 3 months	The Business and Human Rights Resources Centre (BHRRC) notification database was verified and no notifications in relation to the COMP Group for the period 01.01.2022 to 31.12.2022 were found
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The analysis concluded that the Comp Group's activities were conducted in compliance with the Minimum Safeguards in 2022.

Step 4: Calculation

Using the information from the previous 3 steps, tables have been prepared for turnover, capital expenditure and operating expenditure as required by Commission Delegated Regulation (EU) 2021/2139.

6.4 Accounting policies applied

To calculate the percentage of taxonomy-eligible turnover, capital expenditure (CapEx) and operating expenditure (OpEx), the following policies were applied:

Turnover

With regard to turnover, the basis was the COMP Group's total consolidated revenue in 2022 as disclosed in the consolidated financial statements for 2022. Revenue from taxonomy-eligible activities was assigned to the numerator.

Capital expenditure (CapEx)

With regard to capital expenditure (CapEx), the basis was the capital expenditure accounted for in the individual Comp Group companies. The total amount of capital expenditure is presented in the Consolidated Financial Statements for 2022. The proportion of capital expenditure that relates to taxonomy-eligible activities was assigned to the numerator.

Operational expenditure (OpEx)

With regard to operational expenditure (OpEx), the basis included all costs used to operate the COMP Group's assets on an ongoing basis and to keep them in proper working order. These included costs such as personnel costs for those responsible for the maintenance and repair of the Group's assets, including costs related to software updates, modifications and repairs, and the maintenance and repair of ICT infrastructure. The proportion of OpEx that relates to taxonomy-eligible activities was assigned to the numerator.

For operational expenditure, which is defined in the Commission Delegated Regulation (EU) 2021/2178 in a manner that does not refer to international financial reporting standards, all accounts in the Group's accounting system were reviewed and the identified items meeting the definition of OpEx were then assigned on a case-by-case basis to a particular taxonomy-eligible activity or to a pool of other operational expenditure (non-taxonomy-eligible).

Other information

The data used for the calculations were derived from the financial and accounting system of Comp S.A. and from the financial and accounting systems of the individual Group subsidiaries.

The Group avoided double counting when allocating turnover and capital expenditure by making appropriate consolidation eliminations in accordance with the applicable accounting regulations.

No activities contributing to more than one environmental objective were identified during the analysis. Consequently, there was no need for special procedures to avoid double counting.

In this report, the Group discloses, for the first time, the proportion of taxonomy-aligned activities and, for the second time, the proportion of taxonomy-eligible activities. The disclosure in this report relates to the most recent financial year, i.e. the period from 1 January 2022 to 31 December 2022.

The analysis showed that there was no need for a detailed disaggregation of the key performance indicators between the Group's individual operating units in accordance with Section 1.2.2.3. of Annex I to Commission

Delegated Regulation (EU) 2021/2178. For more information, see the comments on the individual key performance indicators.

The Comp Group does not carry out, finance or have exposure to the activities referred to in Sections 4.26 - 4.31 of Annexes I and II to Commission Delegated Regulation (EU) 2021/2139 (activities related to the generation of energy through nuclear processes and the production of energy from gaseous fossil fuels).

Table 1: Percentage of taxonomy-aligned turnover

Economic activity	Code(s)	Absolute turnover	Proportion of turnover	Substantial contribution criteria						"Does Not Significantly Harm" criteria							Taxonomy-aligned proportion of turnover, 2022	Taxonomy-aligned proportion of turnover, 2021	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards				
		PLN million	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	Y
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
Installation, maintenance and repair of renewable energy technologies	7.6.	0.4	0.05%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y	100.00%	n/a	E	
Data processing, hosting and related activities	8.1.	20.3	2.70%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	Y		Y	Y	Y	Y	Y	100.00%	n/a		Y
Computer programming, consultancy and related activities	8.2.	188.7	25.14%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	Y		Y	Y	Y	Y	Y	100.00%	n/a		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		209.3	27.89%	0.05%	27.84%	0.00%	0.00%	0.00%	0.00%								27.89%	n/a		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.0	0.00%														0.00%	n/a		
Total (A.1.+A.2.)		209.3	27.89%														27.89%	n/a		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities (B)		541.2	72.11%																	
Total (A+B)		750.6	100.00%																	

The Comp Group earns its revenue primarily from the sale of fiscal equipment and software and from services involving the provision of IT and software services to customers (development of customised software, system integration, customisation, upgrades and maintenance of systems). The Group's consolidated revenue amounted to PLN 750.6 million in 2022. The main items of revenue from taxonomy-eligible activities in 2022 included:

- revenue of PLN 188.7 million from the sale of an electronic surveillance system, a system related to electronic signatures, a system for the Polish Border Guard and from the development and maintenance of a system for road transport. This revenue is taxonomy-eligible under activity 8.2. *Computer programming, consultancy and related activities* in Annex II.
- Revenue of PLN 20.3 million from the development of network monitoring and threat detection software. This revenue is taxonomy-eligible under activity 8.1. *Data processing, hosting and related activities* in Annex II.
- revenue of PLN 0.4 million from the sale of electricity. This revenue is taxonomy-eligible under activity 7.6. *Installation, maintenance and repair of renewable energy technologies* in Annex I.

In 2022, the Group earned revenue of PLN 541.2 million from non-taxonomy-eligible activities. This revenue was primarily derived from the sale of fiscal equipment and other IT infrastructure components.

In 2022, the proportion of taxonomy-eligible turnover to total turnover was 27.89% and this was also the proportion of taxonomy-aligned turnover (27.89%), whereas the proportion of non-taxonomy-eligible turnover was 72.11%.

Table 2: Percentage of taxonomy-aligned capital expenditure (CapEx)

Economic activity	Code(s)	Absolute CapEx	Proportion of CapEx	Substantial contribution criteria							"Does Not Significantly Harm" criteria							Taxonomy-aligned proportion of CapEx, 2022	Taxonomy-aligned proportion of CapEx, 2021	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards					
		PLN million	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (taxonomy-aligned)																					
Data processing, hosting and related activities	8.1.	5.8	14.73%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y		Y	Y	Y	Y	100.00%	n/a		Y	
Computer programming, consultancy and related activities	8.2.	13.3	33.67%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y		Y	Y	Y	Y	100.00%	n/a			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		19.1	48.39%	0.00%	48.39%	0.00%	0.00%	0.00%	0.00%								48.39%	n/a			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
Transport by motorbikes, passenger cars and light commercial vehicles	6.5.	4.0	10.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							Y					
Renovation of existing buildings	7.2.	5.0	12.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							Y					
Data-driven solutions for GHG emissions reductions	8.2.	4.1	10.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	N	Y	N	Y	Y	Y	Y					
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13.1	33.14%														33.14%	n/a			
Total (A.1.+A.2.)		32.2	81.53%														81.53%	n/a			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
CapEx of Taxonomy-non-eligible activities (B)		7.3	18.47%																		
Total (A+B)		39.5	100.00%																		

Taxonomy-eligible capital expenditure (CapEx) is related to the implementation of the investment plans adopted by the Comp Group's Management Board during the process of preparing its budget for 2022 and the Group's action plan for 2022. The Group's capital expenditure amounted to PLN 39.4 million in 2022. Taxonomy-eligible capital expenditure was primarily incurred on:

- Activities related to the development of IT applications, systems and services (PLN 13.2 million). This expenditure is taxonomy-eligible under activity 8.2. *Computer programming, consultancy and related activities* in Annex II.
- Intangible assets, including those related to software and application development, and IT infrastructure (PLN 5.8 million). This expenditure is taxonomy-eligible under activity 8.1. *Data processing, hosting and related activities* in Annex II.

In addition, PLN 5 million of CapEx was earmarked for building refurbishment work, over PLN 4 million for the development of greenhouse gas emission reduction solutions and another PLN 4 million for the Group's fleet of passenger vehicles.

In 2022, the Group incurred capital expenditure of PLN 7.2 million on non-taxonomy-eligible activities.

In 2022, the proportion of taxonomy-eligible capital expenditure to total capital expenditure was 81.53%, including the proportion of taxonomy-aligned capital expenditure of 48.39% and the proportion of non-taxonomy-eligible capital expenditure of 18.47%.

Table 3: Percentage of taxonomy-aligned operational expenditure (OpEx)

Economic activity	Code(s)	Absolute OpEx	Proportion of OpEx	Substantial contribution criteria						"Does Not Significantly Harm" criteria						Minimum safeguards	Taxonomy-aligned proportion of OpEx, 2022	Taxonomy-aligned proportion of OpEx, 2021	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems					
				%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N					
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
Data processing, hosting and related activities	8.1.	0.2	1.40%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T		T	T	T	T	100.00%	n/a	T	
Computer programming, consultancy and related activities	8.2.	5.0	32.66%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	T		T	T	T	T	100.00%	n/a		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		5.3	34.06%	0.00%	34.06%	0.00%	0.00%	0.00%	0.00%	0.00%							34.06%	n/a		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Transport by motorbikes, passenger cars and light commercial vehicles	6.5.	2.0	12.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							T				
Renovation of existing buildings	7.2.	1.5	9.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							T				
Data processing, hosting and related activities	8.1.	1.5	9.89%	0.00%	1.40%	0.00%	0.00%	0.00%	0.00%	N	N	N	N	N	N	T				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5.0	32.37%	0.00%	34.06%	0.00%	0.00%	0.00%	0.00%								32.37%	n/a		
Total (A.1.+A.2.)		10.3	66.43%														66.43%	n/a		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities (B)		5.2	33.57%																	
Total (A+B)		15.4	100.00%																	

Taxonomy-eligible operational expenditure (OpEx) is related to maintaining proper condition of the Group's assets used to carry out taxonomy-eligible activities. The Group's operational expenditure amounted to PLN 15.4 million in 2022. Operational expenditure was incurred primarily on:

- Maintaining the proper functioning of assets necessary to develop software and systems for customers (PLN 5 million). This expenditure is taxonomy-eligible under activity 8.2. *Computer programming, consultancy and related activities* in Annex II.
- On the other hand, operational expenditure necessary for the proper functioning of the data centres operated by the Group amounted to PLN 0.2 million. This expenditure is taxonomy-eligible under activity 8.1. *Data processing, hosting and related activities* in Annex II.

In addition, PLN 2.0 million was spent on the maintenance of the passenger vehicle fleet, PLN 1.5 million on the refurbishment of existing buildings and PLN 1.5 million on the maintenance of data processing assets, including hosting and related activities.

In 2022, the Group incurred operational expenditure of PLN 7.9 million on non-taxonomy-eligible activities.

In 2022, the proportion of taxonomy-eligible operational expenditure to total operational expenditure was 66.43%, including the proportion of taxonomy-aligned operational expenditure of 34.06% and the proportion of taxonomy-eligible but not taxonomy-aligned operational expenditure of 33.57%.

7. Management of the employee area

7.1 Employment

Employee engagement underpins the market success of the Comp Group. In order to foster their potential, the Group invests in training programmes and provides opportunities to participate in interesting projects in a technologically advanced environment.

The Management Boards of the Group's companies are aware that issues related to employee recruitment, their development and the proper working environment are vital for the long-term growth of the companies. Therefore, it is the Group's strategic objective to attract and retain the most valuable employees and to strengthen its positive image as an employer. This is also aimed at preventing the loss of key specialists who are difficult to replace, which could lead to delays in meeting the Group's commitments to customers or in the development of the Group's own products.

In order to care for its personnel, the Group offers them competitive working conditions and salaries. The companies develop and implement effective incentive schemes, build bonds between the organisation and employees and monitor the labour market to respond in time to the efforts of its competitors.

In addition, the Management Boards of the companies manage employee teams in a flexible and effective manner, optimising their deployment in business and internal R&D projects on an ongoing basis. At the same time, they strive to ensure the stability of employment and employee teams.

The Group does not engage in large-scale collaboration with employment agencies, nor does it use outsourced services for professional employees.

In the Comp Group, only ZUK Elzab has one trade union organisation. The Group does not restrict employees from associating. In 2022, there were no industrial action by employees. Employees are not covered by collective bargaining agreements. In order to respond to possible legal changes that increase employment costs, the Group monitors legislation in this area on an ongoing basis.

Individual Group companies implement their personnel policies by means of internal regulations. For example, Work Regulations and Remuneration Rules/Regulations are in place at Comp S.A., Comp Centrum Innowacji sp. z o.o., ZUK Elzab S.A., Enigma SOI sp. z o.o., Insoft sp. z o.o., among others.

The Group complies with international standards on human rights in the workplace and international labour standards, as well as respects and implements national labour and OHS legislation.

Provisions on the observance of human rights are contained, for example, in the Integrated Management System Manual. This document provides direction for the parent company and ensures not only continuous control, but also continuous improvement in the areas addressed therein. Given that the Integrated Management System Manual addresses human rights, the Management Board of this Company is of the opinion that there is no need to develop a separate policy on respect for human rights.

As part of their business relations, all companies of the Comp S.A. Group are committed to acting in accordance with the principles adopted in Europe and internationally in the area of human rights and children's rights. They are also committed to ensuring that subcontractors and other individuals with whom they perform contracts observe these principles. These include, in particular, the principles implementing the Universal Declaration of Human Rights, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the Convention on the Rights of the Child adopted by the UN General Assembly.

This commitment is also reflected in the parent company's Code of Ethics for Comp S.A. and the Comp SA Supplier Code, which are published on Comp S.A.'s website at <https://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/> and on its intranet pages.

The Group implements its personnel policy by:

- ensuring gender equality,
- improving working conditions, including terms of employment and remuneration,
- ensuring equal access to employee benefits offered,
- respecting employees' right to information and expression,
- developing employees' skills and competences through various specialised training courses and consultation in relation to specific jobs at multiple levels,
- providing periodic occupational health and safety training for employees,
- promoting an active lifestyle among employees and their families through access to various sports-related activities, in particular by organising company events and subsidising a sports programme,
- assisting employees and their families in difficult life situations.

In 2022, the Group had 1,057 employees (297 women and 760 men), 981 of whom were employed on a permanent basis. Compared to 2021, headcount decreased by 180 people. The decrease in headcount in the Group was mainly attributable to ZUK Elzab SA's decisions to optimise production processes by outsourcing these processes and, as a consequence, reduce headcount. ZUK Elzab SA announced its optimisation measures in CR 15/2022 of 1 August 2022 and CR 8/2022 of 1 June 2022.

Type of employment	Women	Men
2021		
On a fixed-term basis	31	94
On a permanent basis	301	811
2022		
On a fixed-term basis	24	52
On a permanent basis	273	708

In 2022, as in 2021, the vast majority of people were employed by the Group on a full-time basis, as presented in the table below:

Contract type	Women	Men
2021		
Full time	314	708
Part time	18	197
2022		
Full time	276	678
Part time	21	82

Due to the specific nature of its business, i.e. the employment of highly qualified employees in the IT sector, the Group accepts cooperation under civil law contracts, but does not use civil law contracts as an actual substitute for

employment contracts.

In terms of FTEs, 215 new employees were hired in the Group in 2022 and 293 employees were terminated. The tables below present these figures by gender and age.

Employees hired in 2021 and 2022.

Age	Women	Men
2021		
Less than 30 years	23	65
30–50 years	34	70
More than 50 years	3	21
2022		
Less than 30 years	19	50
30–50 years	46	76
More than 50 years	5	19

Employees terminated in 2021 and 2022

Age	Women	Men
2021		
Less than 30 years	19	37
30–50 years	31	62
More than 50 years	5	19
2022		
Less than 30 years	16	54
30–50 years	43	117
More than 50 years	13	50

One of the Group's key performance indicators in the workplace area are employee turnover ratios. Two turnover ratios are calculated: total turnover ratio and modified turnover ratio. The Total turnover ratio (WRO) is calculated as the Total number of employees that departed during the year in question divided by the Total number of employees employed at the end of the year in question.

The modified turnover ratio (WRZ), on the other hand, is calculated as the Total number of employees who have worked less than 2 years and departed during the year in question divided by the Total number of employees employed at the end of the year in question.

The WRO ratio illustrates the level of stability of employee teams, while the WRZ ratio indicates the stability of employee teams in the group of people with short length of service.

Own ratio (WRO)

Total turnover ratio	2021	2022
	14.15%	28.00%

This ratio is used as appropriate by the companies' boards of directors in their own operations.

Own ratio (WRZ)

Modified turnover ratio	2021	2022
	7.28%	9.93%

This ratio is used as appropriate by the companies' boards of directors in their own operations.

The decrease in headcount and higher employee turnover in 2022, compared to 2021, was driven by changes in structure, redeployment and optimisation within the Comp Group.

As mentioned, in terms of the continuity of the organisation's business, stable, long-term employment of top-class specialists is of paramount importance. For this reason, the Group continuously controls the level of the stabilisation ratio (WS). It is calculated as the Total number of employees at the end of the year in question who have worked for less than 2 years divided by the Total number of employees employed at the end of the preceding year. The low value of this ratio reflects the stability of employee teams among those with longer length of service.

Own ratio (WS)

Stabilisation ratio	2021	2022
	17.46%	16.33%

Reconciling employee pay expectations with the economic capacity of the organisation is undoubtedly a challenge for the Group. Accordingly, the Group links pay to performance and performs periodic pay reviews. A measure that helps the parent company's Management Board manage this area is the Work Productivity Ratio (WPE). It is calculated as EBITDA for the year divided by Average headcount (in FTEs) for the year.

Own ratio (WPE)

Work Productivity (EBITDA)	2021	2022
	PLN 94 thousand/FTE	PLN 69 thousand/FTE

The significant decline in the WPE ratio in 2022 is attributable to the decrease in EBITDA and lower revenue in the Retail segment as a result of the completion of the process of online fiscalisation of the Polish economy.

In the recruitment of employees, the Comp Group relies on the resources of local markets. In addition, the parent company, Comp S.A., uses a process map for the ISO:9001 Quality Management System, which includes the following processes:

- P01-01 Employee recruitment,
- P01-02 Change in employment,
- P01-03 Termination of employment.

Of the 103 people employed by the Group in senior management positions, 93% are from local communities, i.e. the Mazowieckie, Śląskie and Małopolskie provinces. This figure is not significantly different compared to 2021, when 92% of 100 people employed by the Group in senior management positions were from local communities.

7.2. Occupational health and safety

The management boards of individual Comp Group companies strive to maintain high standards in the area of occupational health and safety. Measures implemented by Group companies to this end cover both standard occupational health and safety issues and fire protection.

No certified health and safety management system has been implemented at the Group companies. In particular, individual companies apply the following provisions in the area of occupational health and safety:

- Job instructions,
- Fire Safety Instructions,
- Integrated Management System manuals at the parent company,
- Quality Management Manual at ZUK Elzab S.A.

Extended occupational health and safety procedures are in place at Comp S.A. and at ZUK Elzab S.A.. These procedures are related to the production activities of both these companies. For example:

- the following regulations are in place at the Comp S.A.'s Branch in Nowy Sącz:

- Procedure for dealing with near misses and accidents,
- Testing and measurement of working environment factors and occupational risk assessment,
- Procedure for internal inspections of working conditions,
- Procedure for internal and external communication on occupational health and safety,
- Procedure for identifying emergency situations and dealing with emergencies.

- the following regulations are in place at ZUK Elzab S.A.:

- OHS Policy,
- Regulation - Table of Allocation of work clothing and footwear, personal protective equipment and hygiene supplies,
- Procedure for occupational risk assessment for all workplaces,
- Instructions for the interaction of employers within the same area,
- Admission cards for third-party employees on the premises of ZUK Elzab S.A.,
- Procedure for alcohol testing,

- Procedure for reporting near misses.

Strict compliance with the applicable occupational health and safety regulations is mandatory for all employees of the Comp Group, regardless of the form of employment, i.e. those employed under a contract of employment and those not covered by an employment relationship. People who are not members of the Group's staff are also required to be concerned about occupational health and safety. An example of this is the rules for dealing with accidents, which apply to all individuals (including trainees, interns or volunteers), in all positions, in every work process and in every place of work. Issues not addressed by the procedures (e.g. OSH training rules) are regulated by other means in accordance with labour legislation, e.g. by means of orders or other internal regulations.

Employees of the Comp Group's occupational health and safety service are required to comply with the requirements of the PN-N-18001:2004 standard in their day-to-day activities. The service operates on the basis of the Labour Code and, in particular, on the basis of the Regulation of the Council of Ministers of 2 September 1997 on the occupational health and safety service.

Individual Group companies employ experts who hold the appropriate qualifications to deal with all matters relating to OHS and fire safety.

They hold the appropriate authorisations and qualifications to deal with these issues.

Threats at the Group Comp are identified by: filling in checklists, reading documents (equipment manuals, Material Safety Data Sheets, records of measurements), workplace inspections and checks, observation of activities performed at workplaces. An occupational risk assessment is performed every 3-4 years. These processes are described in procedures and comply with labour legislation.

ZUK Elzab has set out the following threat identification and risk assessment processes: defining the responsibility and authority of individual employees with regard to occupational health and safety measures, checklists for occupational health and safety audits, analysis of technical and operating documentation and instructions, monitoring existing potential non-compliances, measurements of the working environment.

The Group is committed to raising employee awareness and qualifications and provides them with access to occupational health and safety knowledge (e.g. through consultations) to ensure the high quality of processes. Thus, it contributes to creating a culture of occupational health and safety.

The Group's employees can report near misses and other hazards to their supervisor or directly to the occupational health and safety service by email or telephone. They are made aware of this right and, at the same time, of their obligation as part of their occupational health and safety training. Employees who communicate such information are protected from possible repercussions by the provisions of the Labour Code.

The Group has identified and is monitoring, on an ongoing basis, work environment factors that may affect the safety of employees. Working environment factors are monitored by:

- tracking changes in health and safety legislation and implementing them in the Group,
- performing periodic reviews of the working environment and ordering the measurement of factors that are harmful to health,
- analysing the circumstances of accidents at work and taking appropriate preventive measures,
- assessing occupational risks and communicating existing hazards to employees,
- providing employees with appropriate working and protective clothing, if required,
- raising employees' awareness through initial and periodic training in occupational health and safety,
- referring employees for preliminary, periodical and check-up medical examinations,
- performing hazard reviews and risk assessments of individual workplaces as part of monitoring working environment factors.

Reporting a near-miss initiates a process identical to a post-accident investigation to determine the causes and circumstances of the incident and to introduce corrective and preventive measures, followed by a reassessment and analysis of the occupational risks in the area where the incident occurred. For example, at the parent company, this process is supervised and certified as part of the Quality Management System.

Accidents at work represent a significant risk for the Comp Group in the workplace area. All employees of the Group are required to strictly comply with the applicable occupational health and safety regulations as a sign of personal responsibility for themselves and their colleagues. Accidents at work are investigated in accordance with the applicable regulations by appointed accident committees. Reports on the determination of the circumstances and causes of accidents are authorised by the employer.

Ratio (WPO)

Total number of accidents at work	2021	2022
	4	4

Ratio (WPŚ)

Total number of fatal accidents at work	2021	2022
	0	0

The Comp Group has been taking measures to promote the health of its employees. Employees of individual companies are offered private medical care under an agreement with an external company.

For example, all employees of the parent company are eligible for occupational health examinations, while access to other medical services is voluntary. The packages are subsidised by the employer. The range of medical care includes access to primary care physicians, specialists, diagnostics, rehabilitation, outpatient procedures, pregnancy care, vaccinations and additional preventive programmes, home visits. As part of cooperation with an external medical company, the Nowy Sącz Branch runs the "Healthy Woman" and "Healthy Man" preventive programmes, which include consultations with primary care physicians and specialists, dental check-ups, laboratory tests, imaging tests, functional tests. The programme begins and ends with a visit to an internal medicine physician.

Other Group companies offer, in addition to benefits provided in accordance with contracts for preventive occupational health examinations:

- flu vaccinations and others as required,
- additional medical insurance,
- reimbursement of selected medical services.

Comp, ZUK Elzab, Enigma SOI promote a healthy and active lifestyle by co-financing employees' involvement in various sports disciplines, such as sailing, modelling, running, cycling, volleyball, table tennis, off road, sport shooting, parachute jumping, skydiving or football.

Employees have the possibility to enrol in group employee insurance.

7.3. Development and education

The Comp Group enables its employees to enhance their professional competence by participating in training courses. Individual companies invest in employee training, pay for postgraduate studies and reimburse language courses. The Group's employees have the possibility of obtaining subsidies for postgraduate studies, provided that their specialisation is related to their position and responsibilities. There is a Training Policy and a Training Plan in place at the parent company (Nowy Sącz Branch). The objective of the Training Policy is to improve the expertise and competence of staff.

The Group is aware that enabling the professional development of employees improves the quality and effectiveness of their work.

The Group's employees, guided by the needs arising from the tasks performed and projects implemented, participated in specialised training in 2022. These included product training, IT training, technology training, language training (English), business competence development, sales training, accounting training, HR and financial training, training in the preparation of financial and non-financial statements, commercial training on the listed company's disclosure obligations, training on the rules and scope of personal data protection.

The Group is aware that in order to ensure the efficient operation of the company in the long term, continuous attention to the continuity of competences is essential. The Group provides internship programmes for students, as well as for secondary school students. In addition to written student internship contracts, the Group cooperates with students on the basis of civil law contracts.

7.4. Diversity management

It is important for the organisation to create equal opportunities for all employees who, due to their particular situation, may experience inequalities. The Group's experience shows that these are primarily people with disabilities as well as women and men returning to work after parental leave.

In 2022, 2 employees returned to work after parental leave. One case of termination of employment after parental leave was recorded.

The Group employed 13 people with disabilities in 2022. All of them were employed on a permanent basis and their workstations were adapted to their needs. In addition, the Group follows the instructions of the disability judgements regarding the appropriate nature of employment, training and livelihood support. Total contributions to the National Fund for Rehabilitation of the Disabled (PFRON) paid by the Group in the reporting period amounted to around PLN 1,578 thousand.

In 2022, the Group employed one foreigner of Ukrainian nationality. Thus, there were no employees coming from economically disadvantaged countries or countries where human rights violations are likely.

In the area of counteracting mobbing and discrimination, the Comp Group focuses on the ongoing implementation of the relevant rules set out in the Labour Code. The Parent Company has also implemented an Internal Anti-Discrimination Policy and an Internal Anti-Mobbing Policy.

In 2022, no incidents of mobbing, discrimination or harassment were reported in the Comp Group.

The Group does not conduct anti-discrimination audits of its subcontractors and suppliers, but is subject to audits carried out by its partners.

8. Management of the social area

8.1. Social activities

[Own ratio]

The Comp Group supports non-governmental organisations and public institutions, guided in particular by the criterion of social utility.

The Group is engaged in social activities aimed at helping children and young people to acquire competences with a view to helping them acquire the desired skills in the future and levelling the playing field in terms of access to education. To this end, the parent company has launched the "Comp Academy" initiative, focused mainly on providing all kinds of assistance to people in need, including children with disabilities and children from impoverished backgrounds through non-profit organisations. The "Comp Academy" programme also aims to create equal educational opportunities for children and young people from underserved communities through additional IT classes aimed at developing key competences in the IT market. In 2022, activities as part of the "Comp Academy" were used to support people in need in Ukraine.

In 2022, a total of PLN 492 thousand was donated to the following entities:

- Charytatywni Foundation,
- Spełnienie Foundation,
- Chocimska Foundation,
- EFFATHA Congregation of the Sisters of the Angels,
- Pomóż Im Foundation,
- Podkarpackie Hospicjum Foundation,
- Sursum Corda Association,

- Nowosądeckie Serducho Association,
- Stowarzyszenie Wspierania Sportu Młodzieżowego Promotor Association,
- Siepomaga Foundation,
- Polish Humanitarian Action,
- European Initiatives Society,
- “Grunt od Nowa” Foundation,
- Aktywne Dzieciaki im. Dr Henryka Jordana Foundation,
- Po:ruszeni Stowarzyszenie Artystyczne Association,
- Nasze Dzieci Association.

The Group has also been involved in humanitarian aid to Ukraine.

The Group also carries out internal and external sponsorship activities. Internal sponsorship includes the "COMP We Support Passions" programme, described in the employee health section. As part of external sponsorship activities, the Group has supported initiatives to integrate staff and build ties with local communities. In addition, since 2018, ZUK Elzab S.A. has supported the grassroots employee initiative #elzabactiveteam, whereby employees participate in running, MTB, and Nordic Walking events. As part of its internal sponsorship initiatives, Enigma SOI sp. z o.o. supports various sports activities of its employees: football, volleyball, basketball, board games.

Due to the low impact of its operational activities on local communities and the limited scope of its social involvement, the Group has decided not to implement comprehensive social programmes and operate long-term social involvement initiatives.

8.2. Product and consumer safety

The Comp Group's products (fiscal cash registers and other equipment manufactured at the plants in Zabrze and Nowy Sącz) are subject to comprehensive testing and quality control procedures. The rules concerning product control are described in the Quality Management Manuals. The Group attaches great importance to procedures, as they are designed, among other things, to ensure the safety of products and consumers.

An indicator of the effectiveness of the product quality control process is the insignificant percentage of complaints reported, namely:

- for the Nowy Sącz Branch of the parent company (Novitus brand) - 1.37%,
- for ZUK Elzab S.A. - 2.87%.

In 2022, as in 2021, no fines or non-financial sanctions were imposed on the Group for non-compliance with laws or regulations in the social and economic area.

8.3. Privacy protection

In its concern for the safety and comfort of employees, the Comp Group respects the privacy and confidentiality of their data. The Group ensures active protection of personal data in accordance with the relevant legislation, and all such data is treated as confidential. Only the data necessary for the operation of the business are collected and stored by the Group, without being made available to unauthorised persons. Every employee has the right to know which of his or her personal data are processed by the employer and can access his or her personal file at any time, as well as exercise other rights prescribed by law.

Appropriate internal regulations are in place with regard to the protection of personal data in individual Comp Group companies. These include:

- Information Security Management System supported by ISO 27001 certification,
- Personal Data Security Policy, including, among others, procedures for dealing with breaches of personal data protection, for accessing, rectifying and modifying data, dealing with personal data fixed in paper form;
- Personal Data Protection documentation, including a register of the processing of personal data and registers of categories of processing activities as well as the procedure set out in Article 32.d of the GDPR;

- Manual for the Management of Information Systems used to process personal data;
- Privacy Policy, applicable to websites.

The companies have designated persons responsible for issues related to data protection, namely:

- the Data Protection Officer,
- the Personal data protection Manager
- the IT Systems Administrator,
- the Main User/System Supervisor.

The data controller, in order to exercise due diligence, maintains a record of personal data security breaches.

In 2022, no substantiated complaints regarding breaches of customer rights were identified in the Comp Group. Neither were there any activities or areas identified in relation to which there was a suspected breach of customer data privacy.

9. Table of compliance with the Accounting Act

Requirements of the Accounting Act	Has the requirement been met?	Location in the report - chapter title	Page number
Business model (Article 49b(2)(1))	yes	Business model and governance / Business model and value chain	p. 5
Key non-financial performance indicators (Article 49b(2)(2))	yes	Key non-financial performance indicators	p. 3
Policies in non-financial areas and their results:			
- Environmental policy	yes	Environmental management	p. 18
- Policy in the social area	yes	Management of the social area	p. 39
- Policy in the human rights area	yes	Principles of ethics / Employment	p.15 / p. 33
- Anti-corruption policy	yes	Anti-corruption	p. 15
- Policy in the employee area	yes	Management of the employee area	p. 33
Due diligence procedures (Article 49b(2)(4))	yes	Principles of ethics	p. 15
Significant non-financial risks and their management (Article 49b(2)(5))	yes	Social and environmental risk management	p. 13

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Signatures of all members of the Management Board of Comp S.A.

Date	Name and surname	Function	Signature
8 April 2022	Robert Tomaszewski	President of the Management Board	<i>Document signed electronically</i>
8 April 2022	Krzysztof Morawski	Vice President of the Management Board	<i>Document signed electronically</i>
8 April 2022	Jarosław Wilk	Vice President of the Management Board	<i>Document signed electronically</i>
8 April 2022	Andrzej Wawer	Vice President of the	<i>Document signed electronically</i>

		Management Board	
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