COMP SPÓŁKA AKCYJNA

ul. Jutrzenki 116
02-230 Warsaw

Non-financial statement on the Comp S.A. Group's activities for 2023

Prepared on: 18 April 2024

Contents

Letter from the Vice President of the Management Board

Dear Sir or Madam,

With great determination and consistency, we have delivered on the objectives set out in the Comp Next Generation Strategy. In the past year, the figures for the financial parameters set out in the strategy were achieved and markedly exceeded. EBITDA increased from PLN 74 million to PLN 110 million (by 48%), and the transfer to shareholders from PLN 3.5 to PLN 6.5 per share (by 85%).

At the same time, as a leader in the technology market, we feel responsible for its sustainable growth. It is our duty to comply with the standards of operation of large enterprises, as well as to actively set and promote them.

For years, we have been reporting on the good practices of companies and preparing our financial statements using GRI (Global Reporting Initiative) standards. We have initiated preparations for reporting in line with the provisions of the EU CSRD (Corporate Sustainability Reporting Directive), as evidenced by the expanded coverage of this report. We analyse issues that are relevant to our stakeholders, examine our value chain and calculate our CO_2 emissions.

Our company's core value is its employees. This is a claim that is particularly easy to verify in an IT company that relies on the unique competences of our specialists. We strive to provide all our employees with optimal working conditions, in an atmosphere of mutual respect. Their rights are protected thanks to the company's compliance policies, and any irregularities can be reported anonymously on a systemic basis.

The Comp Group is fully committed to environmentally friendly activities, as demonstrated by the implementation of pro-environmental initiatives over the years, when such activities had not yet been analysed in detail. As a business organisation, we will implement all the solutions at our disposal to meet the European vision of a society that is expected to become resilient to climate change by 2050.

Yours sincerely

Andrzej Wawer, Vice-President of the Management Board

Approach to sustainable development

[GRI 2-22]

At the Comp Group, we are aware of our responsibility for the economic, environmental and social impact of our activities. As such, we take steps that contribute to sustainable development and ensure long-term benefits for all stakeholders.

We care for the environment. We reduce greenhouse gas emissions, use and employ renewable energy sources in an efficient manner. We control waste, promote recycling and the use of recycled materials. We will strive to improve such parameters as: more extensive use of cloud computing, energy use, or reducing the number of devices per employee.

We are active and socially committed. Our offering for Local authorities includes projects aimed at supporting and developing the local community.

We provide the Group's employees with **safe and appropriate working conditions**, access to training and professional development opportunities in order to realise their full potential.

We act in an ethical and transparent manner, including by complying with the law and ethical standards and ensuring transparency in our activities and decisions.

We **improve our operations on a continuous basis and regularly monitor the progress** of our efforts. In doing so, we believe we will contribute to building a better future for us all.

1. About the Comp S.A. Capital Group

[GRI 2-1] [Accounting Act Article 49b(2)(2)]

The Management Board of Comp S.A. ("Comp S.A."), with its registered office in Warsaw (address: Poland, 02-230 Warsaw, ul. Jutrzenki 116), presents the consolidated non-financial report for the period 1 January 2023 to 31 December 2023.

Table 1. Synthetic summary of key data

Name of the area	Value	Unit
A. Financial area		
Revenue	997,503	PLN '000
Gross profit on sales	275,914	PLN '000
B. Employee area		
Headcount	1,010	persons
C. Social area		
Social investment (donations)	478	PLN '000
D. Environmental area		
Total electricity consumption	2,055.75	MWh/year
Total CO_2 emissions (Scope 1 and 2) in the Group	3,389.22	Mg CO_{2eq}/year
E. Counteracting corruption and human rights area		
Number of confirmed corruption cases	0	Number of cases
Number of confirmed cases of human rights violations	0	Number of cases

1.1 Scope of the non-financial statement

[GRI 2-3] [GRI 2-4]

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 (Global Reporting Initiative) Standards 2021. Non-financial data was not audited by an external auditor.

This non-financial statement for the Comp Capital Group (hereinafter also as: "Group", "Capital Group" "Comp Capital Group", "Comp Group", "organisation") fulfils the obligations under the Accounting Act of 29 September 1994 (Journal of Laws of 2021, item 217, as amended). The statement covers non-financial information relating to the Comp Group for the period from **1 January 2023 to 31 December 2023** and forms a separate part of the Directors' Report on the Group's activities in 2023.

In the 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, the 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. The statement was supplemented with human rights issues.

1.2 Activities, value chain and other business relationships

[GRI 2-2] [GRI 2-6] [Accounting Act Article 49b(2)(1)]

Comp Spółka Akcyjna is the parent company of the Comp Group. The company has two self-balancing branches in 4 locations:

1. IT Branch, located at ul. Jutrzenki 116 in Warsaw.
2. Sales Technology Centre Branch in Nowy Sącz – (NOVITUS brand), located at ul. Nawojowska 118 in Nowy Sącz,
3. Branch office of the Sales Technology Centre (ELZAB brand), located at ul. ELZAB 1 in Zabrze,
4. Service Centre Branch (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. ELZAB HELLAS SPV sp. z o.o., 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.

It 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.

Elzab HELLAS SPV sp. z o. o.

It is a distributor of fiscal and non-fiscal equipment in the Greek market.

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.

It 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.

It 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.).

Comp S.A. (a public company since 14 January 2005) is a Group company listed on the Warsaw Stock Exchange ("WSE"). Until the merger with Comp S.A., ZUK Elzab S.A. was also listed on the WSE.

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

On 29 December 2023, Comp S.A., with its registered office in Warsaw, and Zakłady Urządzeń Komputerowych "ELZAB" Spółka Akcyjna, with its registered office in Zabrze, merged. Prior to the merger date, ELZAB was a manufacturer of electronic equipment, in particular fiscal equipment. As of the merger date, Comp took over the rights and obligations of ELZAB as a manufacturer of fiscal equipment under the applicable legislation. As of the merger date, the previous activities of Zakłady Urządzeń Komputerowych ELZAB S.A. have been continued within the structures of the Company's branch in Nowy Sącz as "ELZAB, a branch office of Comp S.A. Sales Technology Centre".

The merger marks the next step in the implementation of the 'Comp 2025 Next Generation' strategy by streamlining the management of the joint business. The objective of the merger was to streamline the Comp Group's structure and increase its transparency, as well as to take advantage of integration synergies and to simplify and improve business processes by, among other things, eliminating redundant or overlapping processes.

The merger results in a simplification of supervisory structures, which will streamline the management of the Comp Group and contribute positively to improving efficiency by reducing duplicate costs, in particular administrative, organisational and management costs. As a result of the merger, the business competences of the entities have been combined, with the aim and effect of improving the transfer of expertise and experience within the Comp Group.

The merger took place in order to achieve important economic objectives, including, in particular:

1. Delivering synergies to create long-term shareholder value for the merging Companies.
2. Accelerating the organic growth of the merging Companies and optimising the efficiency of their service portfolio as well as introducing new standardised solutions and services to the market in a more efficient manner.

3. Increasing profits and strengthening the market position of the merging Companies by increasing the value of their brands.
4. Strengthening the financial position of the merging Companies.

The goal behind the merger of both entities was to increase the competitiveness of the merging Companies through, among others, the use of economies of scale and economies of scope and the dispersion of risk of ELZAB's business activity.

Moreover, the consolidation of the capital of the merging Companies within one strong economic entity (Comp), is expected to enable the acquired Company to expand its business on a much wider scale and achieve new economic objectives, as well as to inspire greater confidence of potential counterparties and lenders of ELZAB.

1.2.1 Business model, relationships and value chain

[GRI 2-6]

The Comp Group operates in the area of IT security on the Polish market and is one of the largest providers of IT maintenance, infrastructure maintenance and training services. It also provides technological solutions to support the retail, service and logistics operations, including fiscal solutions offered under the NOVITUS and ELZAB brands.

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.

The 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.

The Enigma SOI production facility in Warsaw houses the key production line for the assembly of encryption devices and equipment for the Electronic Surveillance System.

In terms of market activities for Retail products, the Group primarily relies on the sale of equipment and the further development of M/platform-based value-added services exclusively in close collaboration with strategic partners, leaders in the respective market segment, with their own distribution centres and strongly developed retail chains. Equipment in this segment is mainly designed and manufactured in the factory in Nowy Sącz (the Comp S.A.'s Sales Technology Centre Branch).

Pursuant to the outsourcing agreement of 8 December 2022, the production of ELZAB-branded fiscal equipment was transferred to the Sales Technology Centre Branch of Comp S.A. in Nowy Sącz in late 2022/early 2023, and the remaining production of ELZAB-branded non-fiscal equipment was also transferred to that branch as of 1 August 2023.

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

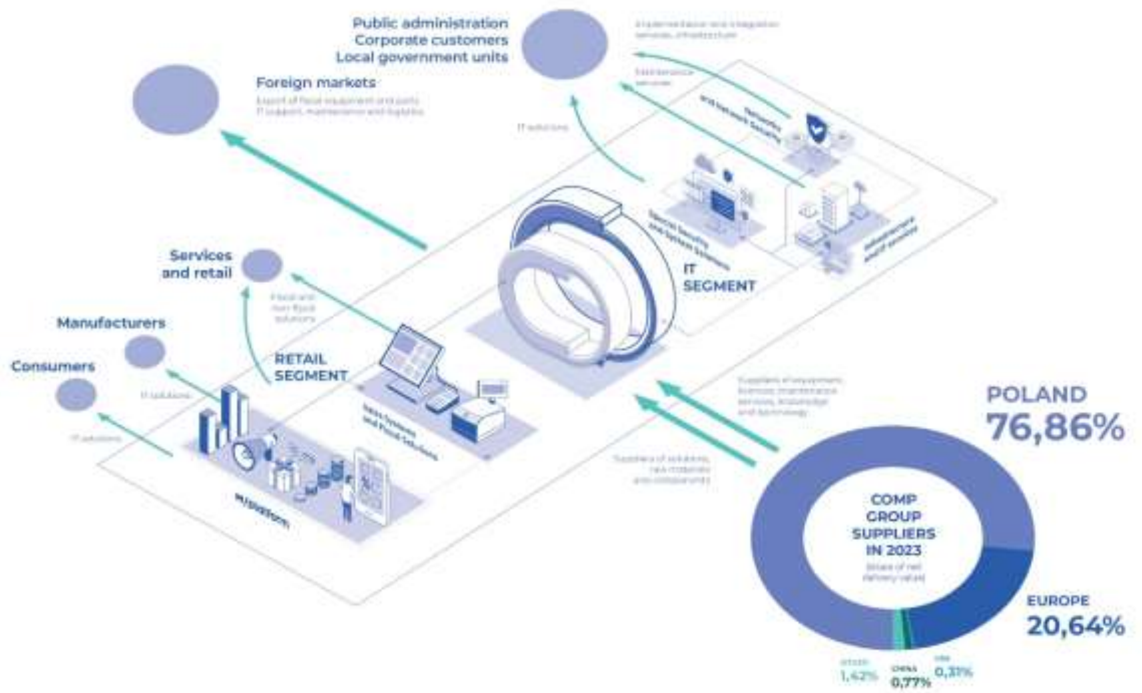

Figure 1. Value chain in the Comp Group

1.2.2 Market

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

IT Segment

The largest market in which the Comp Group operates is the public market, which includes central government departments, uniformed services, local government units and public entities including hospitals and universities. A wide range of products and services are offered to this market, including:

1) the so-called “special security” - including cryptographic products,
2) networks and cybersecurity,
3) IT integration as well as IT infrastructure and services,
4) specialised systems, including SDE (electronic monitoring of prisoners).

The second core market in the IT activities of the Comp Group is the corporate market. The Group focuses on the largest companies, which also manage national critical infrastructure. Customers include: oil and energy companies, telecoms operators and banks. Businesses remain the main customers for the portfolio of network solutions, carrier-grade cyber security, monitoring systems and IT infrastructure and services. Products from third parties, key manufacturers in the respective product categories, account for a large share of sales.

The Group's aspiration is to achieve a high proportion of its own value-added services, which, among other things, helps to maintain profitability and contributes to building customer relationships, especially at technical levels.

Retail Segment

The Comp Group's retail segment comprises solutions that support retail, service, logistics and industrial operations. The retail segment is responsible for the production or distribution of fiscal cash registers and printers, as well as a wide range of equipment in the form of POS computers, barcode readers and printers, data collectors and terminals, scales and other measuring devices.

In addition to hardware solutions, the retail segment also includes fully virtual fiscal solutions for passenger transport and hybrid solutions for, among others, the self-service car wash market, both of which are sold in a subscription model. Sales software for the retail and HoReCa sectors is also an important part of the retail segment's offering.

In addition, the retail segment includes an IT service centre, which offers the following services:

1. Warranty and post-warranty maintenance of IT equipment.
2. Logistics services for computer components.
3. Outsourcing of local IT resources in the customer's environment.
4. IMACD+ services (installation and configuration of equipment in the customer's environment).
5. Extended maintenance services for Data Centre equipment. The main area of activities is the provision of warranty services upon commission and on behalf of leading IT equipment manufacturers (in particular DELL and HP), post-warranty services (based on numerous service authorisations) and extended maintenance services, designed and implemented in line with individual customer expectations.

In addition to Poland, the Group exports its products to other countries. These are: Ukraine, the Czech Republic, Slovakia, Hungary, Latvia, Lithuania, Northern Macedonia, Armenia, Moldova, Greece, Turkey, Kenya, the UK, France, Estonia and the USA.

Foreign operations of the Parent company Comp S.A. (the Sales Technology Centre Branch/ NOVITUS brand) is the export of fiscal equipment and parts mainly to the Greek, Latvian, Macedonian, Hungarian, Kenyan and Ukrainian markets.

Foreign operations of the Parent company Comp S.A. (the Service Centre Branch/CSS brand)) is focused on the Czech Republic and Slovakia.

Foreign customers for ELZAB brand fiscal and non-fiscal equipment include mainly the Hungarian, Greek, Turkish and British markets.

Enigma SOI's foreign sales activities are focused on the following countries: Armenia, Moldova, the Czech Republic and Lithuania. The company also exports to France, Estonia and the USA.

1.3 Structure

[GRI 2-9] [GRI 2-10] [GRI 2-11] [GRI 2-12] [GRI 2-13] [GRI 2-14] [GRI 2-17] [GRI 2-19

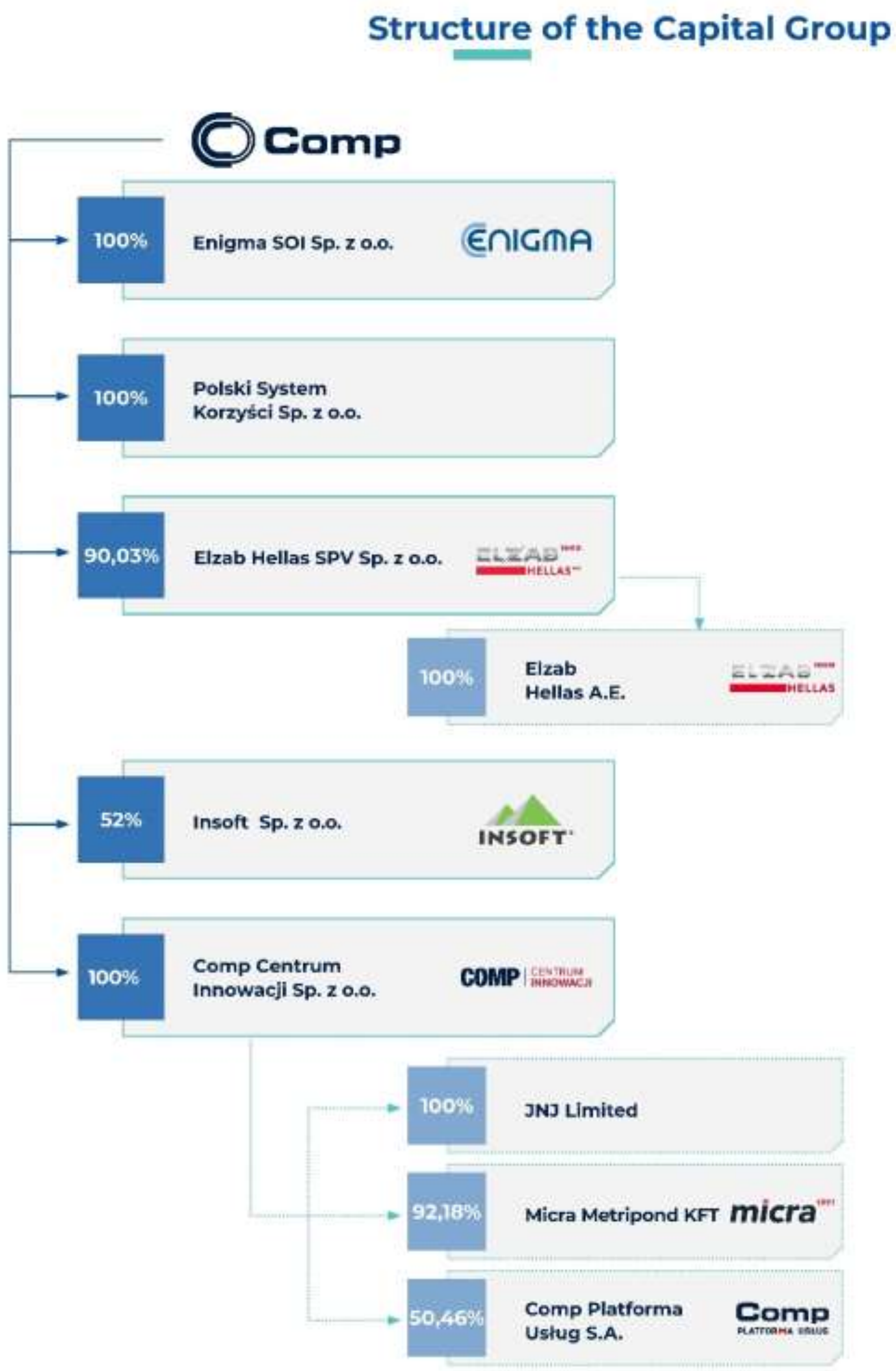

Figure 2. Structure of the Comp Group
[as at 31 December 2023]

1.3.1 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.

1.3.2 Governance structure

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

According to the Articles of Association of the parent company, Comp S.A., the authorities of the 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. As at 31 December 2023, the Management Board was composed of 4 members:

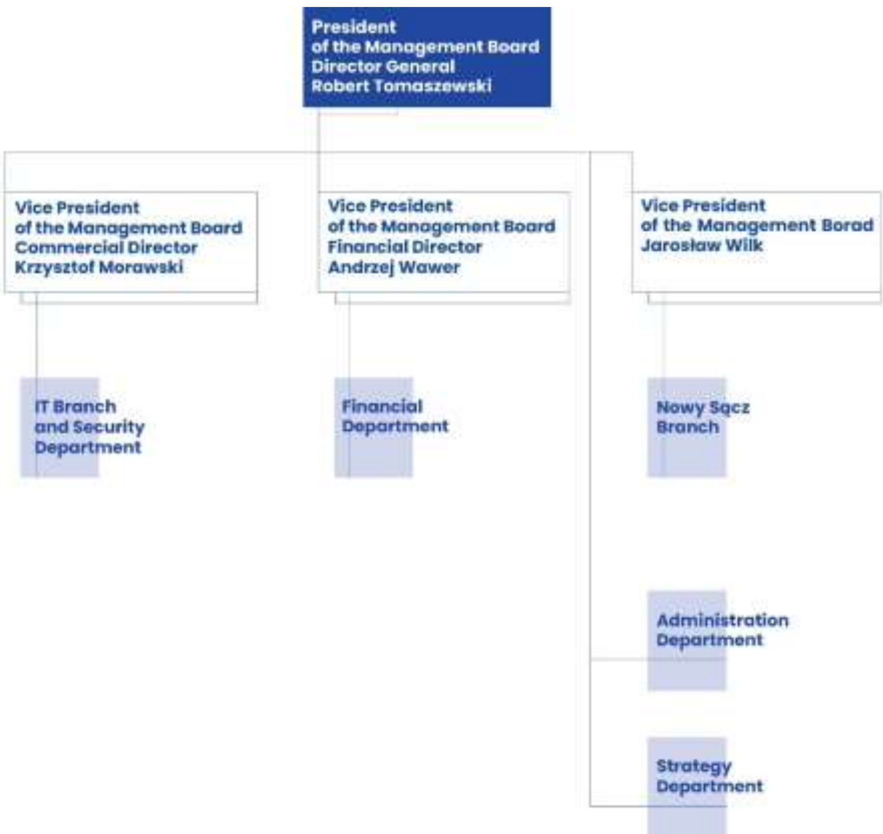

Figure 3. Management structure of the Comp Group

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 2023, composition of the Supervisory Board was as follows:

- Grzegorz Należyty,
- Ryszard Trepczyński,
- Jerzy Bartosiewicz,
- Piotr Nowjalis,
- Julian Kutrzeba,
- Krystian Brymora.

On 30 June 2023, Comp S.A. received information from Mr Jerzy Bartosiewicz about his resignation as a member of the Supervisory Board. According to the representation, Mr Jerzy Bartosiewicz's resignation was effective upon receipt, i.e. as of 30 June 2023. The Management Board of Comp S.A. disclosed this information to the public by publishing current report No 21/2023 of 30 June 2023.

Following the resignation of Mr Jerzy Bartosiewicz from his position on the Supervisory Board, Mr Szczepan Strublewski was appointed to the Supervisory Board at the Annual General Meeting held on 30 June 2023, for the current joint term of office of the Supervisory Board. The Management Board of Comp S.A. disclosed this information to the public by publishing current report No 22/2023 of 30 June 2023.

On 30 June 2023, 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,
- Szczepan Strublewski,
- Piotr Nowjalis,
- Julian Kutrzeba,
- Krystian Brymora.

The Management Board of Comp S.A. announced the aforementioned appointments in current report No 23/2023 of 30 June 2023.

Professional resumes of members of the Management Board

Robert Tomaszewski

Mr Robert Tomaszewski has been the President of the Management Board of Comp S.A. since 2017. Prior to taking up the position of President, from 2000 he was a Member of the Supervisory Board of COMP S.A., and from 2004 – its Chairman. At the same time, he has been the President of the Management Board of Comp Centrum Innowacji sp. z o.o. since 2021, and since 2018 he has been acting as the Chairman of the Supervisory Board of COMP Platforma Usług S.A.

Mr Robert Tomaszewski served on the Supervisory Board of PayTel S.A. until June 2018. He was a Member of the Supervisory Board of Safe Computing Sp. z o.o. from 2004 to 2014. Between 2017 and 2020, he served on the Supervisory Board of Dom Aukcyjny Libra sp. z o.o. Additionally, he was a Member of the Supervisory Board of Infostrefa sp. z o.o. (2015–2016) and sat on the Supervisory Board of Insoft sp. z o.o. (2012–2013). In the years 2006–2007, Mr Robert Tomaszewski acted as a Member of the Supervisory Board of Novitus S.A., after which he held the position of a Member of the Management Board from 2007 to 2011. In 2011, he was also a Member of the Management Board of Elzab S.A.

Mr Robert Tomaszewski served as a Member of the Management Board of a brokerage house Ventus Asset Management S.A. (2011–2017) and supervised Ventus Energetyka S.A. while on its Supervisory Board (2016–2021). In addition, he sat on the Management Board of CE Management Group sp. z o.o. from February to June 2017. Between December 2008 and May 2010, he held the position of Chairman of the Supervisory Board of Dom Maklerski IDM S.A.

He worked in the Polish Press Agency (PAP) as Director of the PAP Business Division and Advisor to the Management Board in the years 2001–2006. From 1995 to 2004 he was Assistant Lecturer in the Capital Markets Department of the Warsaw School of Economics. At the same time, in the period from 1994 to 2004, he served as Chairman of the Supervisory Board at Bauma S.A. Between 2000 and 2003 he was also a Member of Supervisory

Boards at Bauma System Sp. z o.o. and Bauma Inwestycje S.A. In the years 1995–1997 and 1999–2000 he acted as Vice-President of the Management Board of Top Consulting Ltd. and a Member of the Supervisory Board at PKS Polonus S.A. He also held the positions of Vice-President of the Management Board and Member of the Management Board of Dom Inwestycyjny BWE S.A. (1996–1999). Previously, he was associated with Dom Maklerski Instalexport S.A., where he served as Vice-President of the Management Board between 1993 and 1995. In the years 1992 to 1993 he worked at BRE Bank S.A., successively as a Broker Assistant and Securities Broker.

Mr Robert Tomaszewski is a graduate of the Warsaw School of Economics. In addition, he completed postgraduate courses at the Harvard Business School and the London Business School, and many others, including 'Managing World-Class Futures Exchange' conducted by the Chicago Board of Trade, a banking course organised by the Union Bank of Switzerland and a Mini-MBA organised by the Polish-American Management Center. In 1992, he obtained his securities broker's licence.

Krzysztof Morawski

Mr Krzysztof Morawski has been Vice-President of the Management Board of COMP since 2008. A year earlier, he was appointed Deputy Chairman of the Supervisory Board of Enigma Sp. z o.o., which he performs to this day. In addition, Mr Krzysztof Morawski has been acting as the Chairman of the Supervisory Board of Insoft sp. z o.o. since 2019, and since 2018 he has been a Member of the Supervisory Board of ZUK Elzab S.A. and a Member of the Supervisory Board of Comp Platforma Usług S.A. He has been working at COMP S.A. continuously since 1996. Initially, he held the position of a System Engineer, followed by the positions of Project Manager and Commercial Director.

In the previous years Mr Krzysztof Morawski was also a Member of Supervisory Boards of the COMP S.A. Capital Group companies: Paytel S.A. (April–June 2018), Elzab S.A. (2014–2017), M2Net (2011–2012), Safe Technologies S.A. (2009–2011), Safe Computing Sp. z o.o. (2008–2013) and Pacomp Sp. z o.o. (2008–2010). In the years 2008–2015 he was also a Member of the Supervisory Board of Big Vent S.A., where he acted as its Deputy Chairman.

Before he joined COMP, Mr Krzysztof Morawski worked in the IT Department of the Ministry of Internal Affairs between 1991 and 1996. In the period from 1990 to 1991, he was a researcher at the Warsaw University of Technology. He started his professional career at Polskie Zakłady Lotnicze.

Mr Krzysztof Morawski is a graduate of the Faculty of Electrical Engineering of the Warsaw University of Technology.

Andrzej Wawer

Mr Andrzej Wawer as appointed Vice-President of the Management Board of COMP S.A. in July 2018. Previously, since 2009, he served as a Member of the Management Board of COMP S.A. At the same time, he has been a Member of the Supervisory Board of Elzab S.A. since 2011 and a Member of the Supervisory Board of Enigma SOI sp. z o.o. since 2017.

Between 2018 and 2019 Mr Andrzej Wawer was a Member of the Supervisory Board of Comp Nowoczesne Rozwiązania Sprzedażowe S.A., and from 2012 to 2018 he was a Member of the Supervisory Board of PayTel S.A. Moreover, he served as a Member of Supervisory Boards of the following companies: Safe Technologies S.A. (2010–2011), Safe Computing sp. z o.o. (2009–2014), and Cryptotech sp. z o.o. (2010–2013). From 2005 to 2011 he was a Member of the Management Board of Novitus S.A., and in the years 2004–2005 he held the position of the President of the Management Board of EUROPOMOC sp. z o.o. In 2003 he supervised Rodzinne Towarzystwo Finansowe „Invest – Kredyt" S.A. as a Member of the Supervisory Board.

In the period between 2003 and 2005, he was involved in the projects relating to the use of the EU funds. In the years 2002–2003 he served as the Director of the Capital Investments Office at Invest Bank S.A. in Warsaw. Previously, he was involved for 5 years (1997–2002) in Pekao S.A., where he performed multiple functions, including the positions of Finance and Capital Director, Capital Supervision and Strategic Management Director, Financial Director and Member of the Management Board in charge of economic and financial affairs. Between 1994 and 1996 he acted as the Deputy Director of the Money and Capital Market Department and the representative of the Management Board in charge of the establishment of an investment company at Bank Współpracy Europejskiej S.A. in Warsaw. Prior to that, he worked in brokerage offices. He held the position of Director of the Brokerage Office at Bank Promocji Eksportu Animex Bank S.A. in Warsaw (1992–1994), and in 1992 he worked as a broker at BRE Brokers S.A. for a short period of time.

Mr Andrzej Wawer is a graduate of the Faculty of Automotive and Construction Machinery Engineering at the Warsaw University of Technology and doctoral studies at the Faculty of Management at the Warsaw University.

In addition, he completed a number of training courses and MBA studies at the French Institute of Management in Warsaw. In 1992, he obtained his broker's licence (licence No 175), and in 1997 he passed an exam for candidates for members of supervisory boards in State Treasury companies. He is currently qualifying to the ACCA (Association of Chartered Certified Accountants).

Jarosław Wilk

Mr Jarosław Wilk was appointed Vice-President of the Management Board of COMP on 30 June 2016. In addition, he has been the Deputy Chairman of the Supervisory Board of ELZAB S.A. since July 2017, where he acted as Secretary of the Supervisory Board from June 2016 to July 2017. Since June 2017 Jarosław Wilk has also been a Member of the Supervisory Board at MICRA-METRIPOND Kft, and since January 2014 he has been a Member of the Supervisory Board of INSOFT Sp. z o.o., where he also held this position in the years 2007–2012. He has been a Member of the Supervisory Board at Comp Platforma Usług S.A. since July 2019.

Jarosław Wilk has been active in the retail sector and the Polish fiscal market since 1996, and with the COMP Capital Group since 2005. In the period from August 2017 to June 2018, he acted as a Member of the Supervisory Board of PayTel S.A., and between 2012 and 2016 he held the position of Sales and Marketing Director at ELZAB S.A.

He started his professional career in 1996 at OPTIMUS-iC S.A. In the years 1998–2001 he worked at OPTIMUS S.A. as Chief Product Manager for cash registers. At the same time, he served as a Member of the Supervisory Board of OPTIMUS-iC in the period from 1999 to 2001. From October 2001, he was re-employed in the position of Sales and Marketing Director at OPTIMUS-iC, where he also acted as a Member of the Management Board of NOVITUS S.A. between 2005 and 2011.

Jarosław Wilk graduated from the Silesian University of Technology in the field of Management and Marketing.

The remuneration policy for senior management and executives is available in the document entitled "Remuneration policy, consolidated text adopted by Resolution No 29/2022 of the AGM of Comp S.A. of 30.06.2022". on Comp S.A.'s website. [3].

1.4 Governance

[GRI 2-13]

The Group companies have their own bodies required by the Commercial Companies Code of 15 September 2000 (Journal of Laws of 2024, item 18) 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.

The Management Board of the Group plays a key role in sustainability reporting. It is responsible for defining objectives, organising training, defining the Group's values and strategy, and monitoring progress in achieving them. At the same time, the Group plans to place even more emphasis on developing the organisation in line with sustainability principles in the following years.

1.5 Internal control system

[GRI 2-18]

Internal control in the Comp Group 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 annual financial statements and in the report on the review of the 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.

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.

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 2023, item 1582).

Comp S.A. has adopted a Policy for the control of trading in strategic products. It is the Company's obligation to comply with the rules for the control of trading in such products as set out in the applicable legislation and international agreements. The Company may engage in international trade in goods and technologies of strategic importance. Circumstances may arise where the Company is required to obtain authorisations for a specific trade or for the performance of services related to the trade of goods under special control. The Company's Management Board has appointed a Trade Control Officer who oversees all matters relating to exports, imports, as well as intra-Community supplies.

1.5.1 Non-financial performance indicators

[Accounting Act Article 49b(2)(2)] [GRI 2-27] [GRI 419-1]

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

1.5.1.1 Operational management

- **WPE – Work Productivity (EBITDA)**

calculated as EBITDA for the year divided by average headcount (in FTEs) for the year.

1.5.1.2 Human resource management and occupational health and safety:

- **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.

- **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.

- **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.

- **WPO – Accidents at work (Total)**

Number of accidents at work (in total) in the year in question.

- **WPŚ – Accidents at work (Fatal)**

Number of fatal accidents at work in the year in question.

1.5.1.3 Environment

- **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.

- **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.

- **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.

1.5.2 Financial performance indicators

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

1. Sales revenue – PLN 997,503 thousand
2. Gross profit on sales – PLN 275,914 thousand
3. EBITDA – PLN 110,444 thousand
4. CAPEX – PLN 34,602 thousand
5. Employee remuneration (wages and salaries, social security and other benefits) – PLN 181,147 thousand
6. Social investment (donations) – PLN 478 thousand

2. Strategy

[Accounting Act Article 49b(2)(1)]

The Management Board of Comp S.A., in cooperation with the Strategy Committee of the Supervisory Board, has developed a new strategy for the Group, entitled "COMP 2025 Next Generation” for 2022-2025[1].. The priority objective of the new strategy is to ensure a sustained growth of the Group's value, independent of the pace of fiscalisation. The key goals of the strategy include:

1. Ensuring sustained growth of the Group's value, independent of the pace of fiscalisation from the beginning of 2023.
2. The achievement of growth that is resistant to changing fiscal regulations and increasing financial security, while maintaining a high level of profit transfer to shareholders.
3. The plan that the last two years of COMP 2025 NG will yield a steady increase in EBITDA of 20% y/y, with optimal debt and regular transfers to shareholders (dividend, buyback).
4. The plans and targets are prudent and based on existing products and offerings.
5. Additional sources of growth that are covered by the strategic analysis but not included in the presented projections; for example, we are considering making a more extensive entry into the electromobility market as a manufacturer of car chargers, which is a market that is subject to regulatory changes across Europe.

The current version of the strategy is available on the Comp S.A. website. [2].

2.1 Values

The Comp Group is guided by the values of sustainable development and responsible corporate management. Operating in a responsible, transparent and trustworthy manner is an important aspect. The Group's mission is to deliver innovative IT solutions and services that meet the needs of its customers while contributing to the well-being of society and the environment.

We understand the importance of protecting the environment and are determined to reduce our GHG emissions, minimise waste and promote sustainable practices throughout our operations. We promote ethical business practices. We have established robust internal control and reporting mechanisms to ensure that we operate in accordance with the law and ethical principles.

Our social objectives include promoting diversity and inclusion in the workplace, caring for the wellbeing of employees, providing a supportive working environment free from discrimination, bullying and harassment. We respect the privacy of its employees and associates and therefore take care to protect all personal information. In terms of health and safety, we minimise occupational accidents and avoid hazards. We believe that by investing in our people and promoting an inclusive culture, we can create a more innovative and dynamic business that can meet the needs of our customers more effectively.

We believe that by pursuing ESG goals, we can create long-term value for our stakeholders while contributing to the sustainable development of society. We are proud of the progress we have made so far and are determined to continue our efforts in the coming years.

3. Materiality of information in the report and risk management

3.1 Method for determining materiality

[GRI 3-1]

A materiality analysis has been carried out for the purposes of this non-financial report, which describes topics relating to the Group's impact on the environment, as well as sustainability matters that already affect the Group's financial position now or may potentially do so in the future. A survey was conducted among stakeholders to determine the materiality of the selected matters in the Group, broken down into: short, medium and long-term, including the determination of the likelihood of their occurrence using the Delphi method. The process of identifying material matters to be reported was prepared according to the GRI 2021 guidelines for sustainability reporting standards as follows:

Step 1: Understanding the context of the organisation

A preliminary general review of business activities and relationships, in the context of sustainability, was carried out. A list of stakeholders was identified. This provided the Group with key information to identify its actual and potential impact on the Group's activities in the economic, environmental and social environment.

Step 1 considered the activities, business relationships, stakeholders and sustainability context of all entities controlled by the Group or in which it has interests (e.g. subsidiaries, joint ventures, associates).

The relevant units in the Group that assisted in the understanding of step 1 included mainly the Human Resources, Finance, Reporting, Controlling, Production, Legal, Marketing, Communications, Strategy, Business and Board Office departments.

Step 2: Identification of potentially significant ESG impacts, risks and opportunities within the organisation

Identification of the Group's actual and potential economic, environmental and human impacts, including human rights impacts, in its operations and business relationships. The identification included both negative and positive, short- and long-term, intended and unintended, and reversible and irreversible effects of the said impact. The Group used information from previous impact assessments, which have been updated.

Step 3: Materiality analysis

A materiality analysis was conducted with selected stakeholders to assess the actual or potential impacts of the Comp Group's activities.

The assessment of the identified impacts allowed their prioritisation. Prioritisation enabled the Group to manage impacts and also to identify material reporting topics. Prioritising the impacts of activities is important when it is not possible to address all impacts simultaneously.

Step 4: Selection of the most relevant topics

In order to identify material reporting topics, the Comp Group has prioritised its impacts. Topics were grouped based on their importance, from the highest to the lowest priority. The number of topics to be reported was subsequently determined, starting with those with the highest priority.

The report describes both those topics that relate to the Group's impact on the environment and Sustainability matters that have a current and potentially future impact on the Group's financial position. Both the Group's impact on sustainability matters and the impact of sustainability matters on the Group's development, performance and position have been identified.

3.1.1 Material stakeholders

[GRI 2-29] [GRI 3-2] [GRI 3-3]

As part of the preparation of the report, a workshop was held and 6 stakeholder groups were identified, taking into account their impact and interest in the Group and the Group's impact on them. Recipients are broken down into the Group's internal stakeholders, which are:

1. Comp Group employees

and the Comp Group's external stakeholders, which are:

1. Customers – Retail and IT segments.
2. Business partners, suppliers.
3. Major shareholders.
4. Regulators – PFSA.
5. Regulators – Ministry of Finance.
6. NGO trade organisations.

An anonymous online survey was carried out among the identified groups in September 2023. Its results, together with the Comp Group's internal materials, formed the basis of an analysis to determine 32 material non-financial reporting topics. The aim of stakeholder engagement is to ensure collaboration with stakeholders and to respond to their expectations on key topics affecting the Comp Group. The results of the survey, with a total of 110 stakeholders responding, enabled the development of a materiality matrix. The results are presented later in the report.

3.2 Material issues

[GRI 3-2] [GRI 3-3] [Accounting Act Article 49b(2)(5)]

The materiality analysis carried out identified potentially material issues, which are presented in Tables 2, 3 and 4. The material issues were divided into three categories:

1. Category 1: social issues (Table 2),
2. Category 2: environmental and climate issues (Table 3).
3. Category 3: governance issues (Table 4).

Table 2. Identification of material social issues

Item	Social category issues	Impact description	Management method
	Employment		
1.	Loss of key employees.	Impact on the Group's day-to-day operations.	incentive and loyalty schemes.
2.	Changes in employment legislation increasing labour costs.	Increase in operating expenses, which may affect the company's profitability.	Monitoring labour legislation and exploring ways to reduce labour costs (e.g. outsourcing some activities).
3.	Wage pressure from employees.	Increase in operating expenses, which may affect the company's profitability.	Assessment of employees' wage expectations in the context of market wage levels.
4.	Labour protest.	Destabilisation of business processes and impact on employee morale.	Monitoring the situation in the companies and proactive employer branding activities to integrate and strengthen employee relations.
5.	Loss of reputation in connection with allegations of human rights violations.	Impact on the trust of customers, partners, employees and the society, and loss of revenue.	Monitoring and control of processes in accordance with adopted policies and internal regulations taking into account minimum safeguards and respect for human rights (including OECD, UN Guiding Principles on

			Business and Human Rights, International Bill of Human Rights).
6.	Demographic decline and lack of graduates willing to work.	Reduced ability to recruit, retain and develop employees, as well as reduced levels of innovation, competitiveness and efficiency.	Continuous monitoring of the labour market and incentive schemes.
7.	Employee turnover.	Loss of employee expertise and competence. Increased staff recruitment, training and onboarding costs.	Incentive systems and employee training. Labour market monitoring.
8.	Loss of employee competence.	Loss of service quality, productivity, innovation and competitiveness. Reduction in the range of services provided.	Upgrading the skills of employees by directing them to specialised training and redundancy of competences. Active collaboration with suppliers for certified training.
9.	Training and education.	Service quality, productivity, innovation and competitiveness.	Providing annual mandatory staff training and benefits.
10.	The occurrence of mobbing.	Reduced morale and commitment of other employees. Increased turnover and degradation of the working atmosphere.	Communication system and actions in line with adopted internal policies and regulations taking into account minimum safeguards and respect for human rights (including OECD, UN Guiding Principles on Business and Human Rights, International Charter on Human Rights).
11.	Occurrence of complaints and grievances including whistleblower reports.	Reduced morale and commitment of other employees, Group reputation.	Root cause analysis, monitoring of the grievance process and management of the process by the Compliance Officer in accordance with the adopted internal regulations.
12.	Impact of customer rights and customer data protection on company operations (e.g. reputational risk, financial penalties)	Impact on the trust of customers, partners, employees and the society, and loss of revenue.	Employee education and action in line with internal policies and regulations. Compliance of the adopted solutions with the legal standards of competition and consumer protection policies in Poland.
13.	Impact of employee remuneration, employee benefits (including work life balance).	Increase in operating expenses, which may affect the company's profitability. Staff loyalisation.	Seeking ways to optimise productivity while keeping costs under control. Ongoing update of benefits in terms of their attractiveness.
	Occupational health and safety (OHS)		
14.	Accidents at work	Human and material losses, reduced quality of work.	Staff education and ongoing review of health and safety regulations.
	Customer rights		
15.	Violations related to customer data protection and rights.	Loss of stakeholder confidence. Risk of incurring administrative penalties and damages.	Employee education and the commitment of employees to comply with specific data protection procedures and regulations in accordance with internal regulations including the proper safeguarding of data sets.
16.	Maintaining high quality products and services. Preventing deviations from established standards in the production process and services offered.	Maintaining customer satisfaction, reputation and positive perception in the market.	Monitoring the quality process in accordance with the adopted quality policy. Managing technology changes. Informing recipients of any changes, deviations.

Table 3. Identification of material environmental and climate issues

Item	Environmental and climate category issues	Impact description	Management method
	Climate change		
17.	Replacement of existing services and technological solutions with low-carbon ones.	Loss of competitive advantages. Increased operating expenses. Increased energy efficiency.	Monitoring changes in legislation on environmental requirements. Continuous market analysis and development of competitive and state-of-the-art products to expand and update the Comp Group's portfolio.
18.	The occurrence of increased strength and frequency of sudden weather events (blackout and power cuts).	Disruptions to supply, damage to infrastructure, loss of customers or employees and even security risks.	Securing sources of electricity and water supply, adapting infrastructure to stronger and more frequent weather events.
19.	Increase in average annual air temperature.	Increased energy demand. Increased energy intensity and operating expenses. Increased GHG emissions.	Adaptation of office premises to higher temperatures e.g. thermal insulation, air conditioning.
20.	Increased electricity prices.	Increased production costs, reduced profits and reduced competitiveness	Optimising electricity consumption. Development of own renewable energy sources. Use of innovative technological solutions with lower energy requirements.
21.	Making access to finance dependent on measures taken to address the climate crisis.	Difficulties in obtaining loans, grants or investors.	with the expectations of financial institutions in sues, taxonomy. Implementation of monitoring
22.	No reduction in energy source emissions.	Reduced reputation, high operating expenses, limited access to markets and capital, and exposure to legal and regulatory risks.	Expansion of measures to optimise electricity consumption and focus on improving energy efficiency. Monitoring of energy suppliers. Analysis of investment opportunities in own renewable energy sources.
	Pollution		
23.	Impact of environmental regulation.	Penalties, loss of reputation, legal risks and costs. Increased cost of raising capital.	Monitoring changes in legislation on environmental requirements. Adopting pro-environmental solutions.
24.	Air and water pollution.	Deterioration of employee health, product and service quality and company reputation.	Monitoring changes in legislation on environmental requirements. Adopting pro-environmental solutions.
	Water		
25.	Occurrence of droughts.	Disruption to access to water for sanitation and food.	Monitoring of weather phenomena. Securing supplies of drinking water. Delegating employees to work remotely.
	Biodiversity		
26.	Impact on biodiversity and ecosystems.	Company reputation, cost of incurring financial penalties.	Monitoring changes in legislation on environmental requirements. Adopting pro-environmental solutions.
	Consumables and raw materials		
27.	Replacement of existing services and technological solutions with low-carbon ones.	Loss of competitive advantages. Increased operating expenses. Increased energy efficiency.	Monitoring changes in legislation on environmental requirements. Continuous market analysis and development of competitive and state-of-the-art products to expand and update the Comp Group's portfolio.
	Compliance with environmental regulations		
28.	Compliance of the company's operations with environmental regulations and prevention of environmental abuses.	Positive perception of the company by Stakeholders. Easier access to finance. Financial security of the company. Ensuring quality, safety and sustainability.	Monitoring and implementation of EU regulations and applicable Polish law into company operations and policies. Adherence to internal regulations for production and services offered, as well as procurement procedures.

Table 4. Identification of material governance issues

Item	Governance category issues	Impact description	Management method
	Economic issues		
29.	Interruptions in the supply of components necessary for the production process	Exceeding contractual deadlines. Possible reduction in service quality. Loss of reputation.	Securing supplies from other sub-suppliers. Monitoring of supplier market, diversification of supply sources.
	Anti-corruption		
30.	Corrupt activities at the employee, executive and management level	Loss of the company’s reputation. Financial penalties.	Educational activities on avoiding corrupt behaviour. Commitment to comply with the law and internal regulations.
31.	Allegations of corrupt practices	Loss of the company's reputation, credibility, demoralisation of employees.	Media and community opinion monitoring and PR activities.
	Anti-competitive behaviour		
32.	Non-disclosure of conflicts of interest by a manager	Loss of the company’s reputation. Financial penalties.	Educational activities on avoiding corrupt behaviour. Commitment to comply with the law and internal regulations.

3.3 Material risks

[GRI 3-2] [GRI 3-3] [Accounting Act Article 49b(2)(5)]

The Group identifies risks in order to take them into account in building the Group's strategy.

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 the companies 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 report.

3.3.1 Materiality matrix

Figure 4. shows the materiality matrix, which identifies the material sustainability issues for reporting. The materiality matrix, in line with the GRI methodology, sets a threshold from the most material issues (scoring from 0 to 5.0 was adopted, while for the sake of transparency the X and Y curves were reduced to the areas where the majority of stakeholder responses were found). The X-axis represents the materiality of the topics from the perspective of the Group as indicated by representatives of the Management Board, Senior Management and Employees. The Y axis represents the topics selected by the Group's other stakeholders. Based on the analysis of the survey results, the identification of key issues and their prioritisation, a total of 9 relevant topics were identified from the 3 areas (Environment, Social Involvement, Governance).

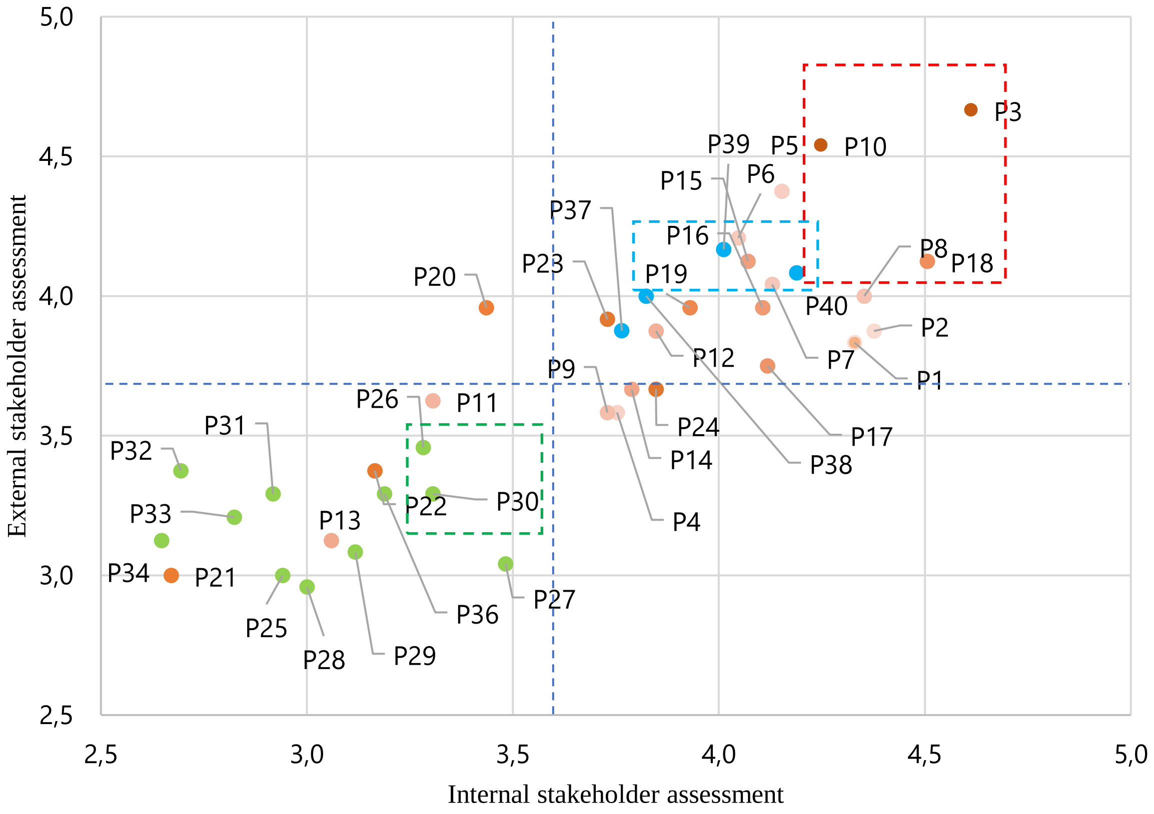

Figure 4. Materiality matrix
Source: Compiled from a survey of 110 stakeholders

The most relevant risks are summarised below in the following categories:

1. Category 1: Social issues.
   P3 - Loss of key employees.
   P10 - Impact of continuous employee turnover on the company's operations.
   P18 - Impact of employee remuneration (relative to minimum wage).
2. Category 2: Environmental and climate issues.
   P26 - Impact of climatic factors i.e. increase in average air temperature on the company (increase in demand for air conditioning and associated costs).
   P27 - Impact of a sharp increase in the company's use of electricity or heat (risk of higher charges).
   P30 - Compliance of the company's operations with environmental regulations and prevention of environmental abuses.
3. Category 3: Corporate governance issues.
   P40 - Impact of market environment on the company (e.g. reduced access to product components, impact of armed conflict on supply chain, impact of pandemics).
   P39 - Supplier relationship management, including payment practices (e.g. compliance with national payment rules).
   P38 - Impact of anti-competitive behaviour (e.g. non-disclosure of conflicts of interest within the company).

Given the nature of the company and the scope of IT services, from the perspective of building the company's know-how, it is important to secure against the loss of key employees and to prevent employee turnover. Climate-related factors are important for the Group, including rising temperatures, which may result in increased air-conditioning charges during the summer. Access to key product components in the Group's operational sphere is also important to the Group.

The Comp Group performed an analysis of risks, threats and opportunities related to climate change over the time horizon in which they may occur and they have been broken down into physical and transition risks based on the latest International Panel on Climate Change (IPCC) reports.

Three time horizons were distinguished in the analysis:

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

Table 5. Identification of material risks

Risk/opportunity	Risk/opportunity description	Risk/opportunity management approach	Risk/opportunity trend	Time horizon	(P)
Physical risks/opportunities					
Increase in average annual air temperature.	Increased demand for air conditioning, refrigeration increases operating costs and greenhouse gas emissions. Deterioration of employees' working conditions.	Adapting the office premises to higher temperatures - installing air conditioning and a server room to improve the cooling process. Adapting strategies, processes and products to new climatic conditions.	Medium/High	Medium/Long	Low
Increased strength and frequency of sudden weather events	Threat of power outages, water outages, damage to infrastructure	Securing sources of electricity and water supply, adapting infrastructure to stronger and more frequent weather events.	Medium/High	Medium/Long	Medium
Transition risks/opportunities					
Digitalisation	An opportunity to use advanced analytics and artificial intelligence in product and service development. Risks arising from the substitution of some human jobs for A.I.	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	Very high	Short/medium	High
Emission performance of energy sources	A threat to air quality. Ability to foster gas emission reductions through the use of best available techniques, implementation of environmental management systems, promotion of energy efficiency and renewable energy sources, as well as environmental education and awareness	Expansion of measures to optimise electricity consumption and focus on improving energy efficiency. Analysis of investment opportunities in own renewable energy sources.	Medium	Short/medium	Low
Market risks/opportunities					
Increased electricity prices	Increases in operating expenses can reduce profits, hamper competitiveness and discourage investment. Opportunities to improve energy efficiency, diversify energy sources	Optimising electricity consumption. Development of own renewable energy sources to become independent of external suppliers.	Medium	Short/medium	Low

	and hedge against market fluctuations				
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 address the climate crisis are not met	Aligning the COMP Group with the expectations of financial institutions in terms of reporting on climate change issues, taxonomy and implementing GHG emissions monitoring and reduction.	Low	Medium	10%
Compliance of the company's operations with environmental regulations and prevention of environmental abuses.	Ensuring quality, safety and sustainability	Continuous market analysis and development of competitive and state-of-the-art products to expand and update the COMP Group's portfolio.	Low	Long	10%

Source: Own compilation. For details, see source [4].

4. Action on responsible business conduct

[GRI 2-15] [GRI 2-16] [GRI 2-23] [GRI 2-24] [GRI 2-25] [GRI 2-26] [GRI 205-1] [GRI 205-3] [GRI 206-1] [GRI 3-3] [Accounting Act Article 49b(2)(3), (4)]

4.1 Quality and security management

The Comp Group operates certified management systems for quality and information security in a responsible business.

The parent company, Comp S.A, holds:

1. a Certificate of compliance of its Quality Management System with the ISO 9001:2015 standard valid from 30 August 2023 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.
2. a Certificate of compliance of the Information Security Management System with the PN-EN ISO/IEC 27001:2017-06 standard valid from 30 August 2023 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. The certificate does not cover the Comp S.A. Sales Technology Centre Branch and ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch.

The requirements of the above certificates take into account the Integrated Management System Book implemented in the parent company, which aims to:

1. Document the operating principles of the Information quality and security management system at Comp S.A.
2. Provide employees with comprehensive information about the information quality and security management system.
3. Orient employees to the need to meet customer requirements.
4. Outline the rules, procedures and policies in place to ensure information security in the Company.
5. Inform external customers, certification bodies and partners how the Company ensures the quality of its products and services and how the confidentiality, integrity and availability of information is ensured.

The documents that complement the Integrated Management System Book - as annexes to it - include:

1. Quality Policy, representing a commitment to continuous improvement of products and services.
2. Information Security Policy, which is a commitment to protecting information to ensure integrity, availability and confidentiality at every stage of processing.
3. Process map.

4. The Company's organisational structure.
5. List of CSS Service Centre branch offices covered by the QMS and ISMS.
6. Declaration of use of the ISMS.

The management of the parent company assumes full responsibility for the establishment, implementation, development and continuous improvement of the Integrated Management System.

The Information Quality and Security Policies have been communicated to all employees as part of the training system and are available to all stakeholders through the intranet site.

The Company's Management Board has appointed a **Management Board Representative for Quality** and a **Management Board Representative for Information Security** to ensure that the quality and information security management systems are properly documented, implemented and effectively managed and maintained.

The following Group companies also held certified quality management systems that have not reached their expiry dates as at 31 December 2023:

1. Enigma Systemy Ochrony Informacji sp. z o.o.:

    a. Certificate of Compliance of the Quality Management System with ISO 9001:2015 and Certificate of Compliance of the Information Security Management System with PN-EN ISO/IEC 27001:2017-06 for the design, production, sale, integration, implementation, maintenance and support of: software, electronic devices and ICT systems, including analytical, consulting and training services, as well as for trust services, including electronic signature services.

    b. Certificate of Compliance of the Quality Management System with ISO 9001:2015 for the design, manufacture and sale of electronic devices and cryptographic systems.

2. Insoft sp. z o.o.:

    a. Certificate of Compliance of the Quality Management System with ISO 9001:2015 for software design, development, delivery and implementation.

ZUK ELZAB S.A. until the date of its merger with Comp S.A. (current report CR 46/2023) had its own Quality Management System confirmed by an ISO 9001:2015 certificate with an expiry date: 18 June 2024. The system will continue to be maintained in 2024 as part of Comp S.A. certification after prior integration of processes and documentation and an extension audit planned for May 2024.

4.2 Due diligence and human rights

The Management Board of Comp S.A. seeks to attract stakeholder interest in the topics of due diligence and human rights, examples of which include:

1. Policies and procedures for human and workers' rights implemented in the parent company.
2. Anti-harassment and anti-discrimination training in the context of equality before the law, equal protection under the law and the right to non-discrimination.
3. Introduction of a Whistleblowing Procedure at the parent company for employees, suppliers and other stakeholders who can also report human and labour rights violations related to its operations.
4. Monitoring the observance of human and labour rights within the parent company's operations, taking corrective action where violations are identified.

Risks related to respect for human rights are also identified in the aspect of data protection. The Parent Company has adopted appropriate regulations, such as the Personal Data Protection Policy, which identifies personal data processing operations and organises the principles of such processing, with a view to minimising the likelihood of violations of individuals' rights and freedoms caused by inadequate personal data security. The aforementioned regulation constitutes, together with the Information Security Management System, a tool for data and information security management, building a system based on the principles of data minimisation, confidentiality and limited trust, thus minimising the risks associated with breaches of the right to privacy and protection of personal data. The Company's activities are evaluated on a cyclical basis, through the verification of the effectiveness of the safeguards applied in relation to personal data, in accordance with Article 32 of GDPR, and through the cooperation of the owners of information resources, in terms of consistent updates of the risk map and its valuation and materiality testing, as regards the Company's information security, taking into account the changing technological and legal environment.

A Whistleblowing Procedure has been put in place at the parent company Comp S.A., which provides the Company with a mechanism for making reports via a website. The procedure clearly sets out the rules of conduct at each stage of the process from the moment of notification through to post-investigation findings. In addition, 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.

At the parent company, the issue of human rights and ethics is managed by the Compliance Officer, to whom all reports are addressed. 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, the possibility of storing it in a permanent manner and its non-accessibility to unauthorised persons. The online form enables reports to be redirected directly to the Compliance Officer.

The Compliance Officer's responsibilities in the area of human rights include:

1. Monitoring changes in the law, advising on newly introduced and current legislation, the code of conduct, as well as market standards.
2. Identification of potential risks associated with applicable legislation.
3. Launch of a whistleblowing system (Whistleblowing Procedure).
4. Investigation of reported violations and incidents and supporting their detection.
5. Responding to breaches in compliance with applicable laws and accepted corporate regulations.
6. Cyclical compliance checks and updates of internal documentation and procedures.
7. Cooperation with third parties, e.g. law firms.
8. Providing training and education to employees and business partners on applicable requirements and regulations.
9. Monitoring compliance with the OECD Guidelines, the UN Guiding Principles on Business and Human Rights and the ILO Core Conventions (in line with the ESG Minimum Safeguards).

For each report, the Compliance Officer takes follow-up measures. Follow-up measures are measures taken 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, inspecting or initiating appropriate legal action as prescribed by the regulations.

In 2023, no breaches of ethical standards related to discrimination and mobbing were reported in the Group.

In its conduct, the Comp Group is committed to respecting the rights and provisions set out in internationally recognised documents, i.e.:

- OECD Guidelines for Multinational Enterprises,
- the United Nations Guiding Principles on Business and Human Rights
- the International Labour Organization's Declaration on Fundamental Principles and Rights at Work as well as the International Charter on Human Rights

To this end, compliance documents have been implemented at the parent company, Comp S.A., which set out its values and standards of conduct for employees and business partners. These include, in particular: Compliance Policy, Anti-Corruption Policy, Code of Ethics and Supplier Code. The documents are available on Comp S.A.'s intranet and Internet websites. [3].

Comp S.A.'s Compliance Policy provides guidelines for compliance with laws and regulations and ethical conduct. It serves to create a strong and sustainable basis for successful collaboration with each of its stakeholders and thus for the sustainable development of the company. The Declaration of Ethical Conduct contained in the **Comp S.A. Code of Ethics** is a reference point for the ethical conduct of Comp S.A. employees in their external relations as well as within the Company. Comp S.A.'s ethical value system consists of respect, integrity, responsibility and cooperation.

The **Supplier Code** sets out the principles that should be followed by every supplier working with the Company. Adherence to them provides a good basis for good mutual business relations.

The aim of **Comp S.A.'s Anti-Corruption 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. At the same time, the 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.

The parent company has internal Policies in place, namely: Anti-Discrimination Policy and Anti-Mobbing Policy, representing a set of principles setting out the procedure for counteracting mobbing, manifestations of discrimination and dealing with situations where such events occur.

The parent company has a Whistleblowing Procedure in place for employees, suppliers and other stakeholders. It enables the Company's employees and external stakeholders to report violations related to the Company's activities also in the area of human rights.

The implementation of the aforementioned procedures and policies in the parent company is the first stage of the planned process of their implementation in all companies of the Comp Group. The Management Boards of the Comp Group companies are aware that expanding their activities in this area as necessary to maximise the potential for responsible business conduct.

4.3 Monitoring and communication in responsible business

[GRI 3-3] [GRI 2-16] [GRI 2-24]

Monitoring and communication of human rights impacts are important elements of the Comp Group's due diligence process. Monitoring makes it possible to track the effectiveness of measures taken to prevent and mitigate negative impacts on human rights. Communication, on the other hand, helps to inform stakeholders how the Group is dealing with human rights impacts.

At the parent company, compliance with human rights and ethical standards is monitored, and appropriate corrective action is taken if violations are identified. The Company's Management Board is committed to continually improving practices in this area and strives to ensure that rights and standards are respected within the business.

Monitoring in the OECD NCP and Business and Human Rights Resources Centre (BHRRC) reporting databases showed no reports against the Group between 1 January 2023 and 31 December 2023.

Information on the documents adopted, describing the responsible management process, is communicated to the Group's internal and external stakeholders on the website in the Comp Group's annual statements. The Policies are also publicly available on the website. Internal Policies are available to Comp employees on the intranet site and sent in email correspondence. The Group reports any breaches in its annual statements.

4.4 Counteracting corruption and conflicts of interest.

[GRI 3-3] [GRI 2-15] [GRI 205-1] [GRI 205-3]

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, a Conflict of Interest Management Policy is in place at the parent company. 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 2023 and will take measures in 2024 to:

1. Ensure education to prevent corrupt behaviour.
2. Identify areas of corruption risk.
3. Define the procedures for reporting potential breaches.
4. Commit employees to preventing corruption.
5. Draw consequences for those involved in corrupt behaviour.

In 2023, 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.

Table 6. Confirmed incidents of corruption and actions taken

Item	Name	Number
1.	Total number and nature of confirmed incidents of corruption	0
2.	Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0
3.	Total number of confirmed cases of termination or non-renewal of contracts with business partners due to corruption-related violations	0
4.	Public corruption cases brought to court against the organisation or its employees during the reporting period and the outcome of such cases	0

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:

1. 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.
2. Ensuring the transparency of Comp S.A.'s activities with regard to its customers, business partners and suppliers.

The Conflict of Interest Management Policy is an internal document of the parent company available on its intranet site. The Anti-Corruption Policy is available on Comp S.A.'s intranet and website. [3].

4.5 Fair competition

[GRI 3-3] [GRI 206-1]

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 2023, 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, there are no legal proceedings pending or concluded in the reporting period relating to anti-competitive behaviour and antitrust violations in which the Group has been identified as a participant.

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

The declaration of ethical conduct contained in the Comp S.A. Code of Ethics is, for 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 the Company. 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.

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.

Compliance documentation, including in particular the Comp S.A. Compliance Policy, the Comp S.A. Code of Ethics and the Comp S.A. Supplier Code, is available on the Comp S.A. intranet and website. [3].

5. Management of the social area

5.1 Employment

[GRI 3-3] [GRI 2-7] [GRI 2-20] [GRI 2-21] [GRI 2-30] [GRI 202-2] [GRI 401-1]

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 their 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.

The Group does not restrict employees from associating. In 2023, 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., Enigma SOI sp. z o.o., Insoft sp. z o.o., among others.

The remuneration policy aims to set remuneration that helps to recruit, motivate and maintain the employment relationship with key employees, senior managers and other employees.

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

As part of their business relations, all companies of the Comp 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 S.A. Supplier Code, which are published on Comp S.A.'s intranet and website. [3].

The Group implements its personnel policy by:

1. Ensuring gender equality.
2. Improving working conditions, including terms of employment and remuneration.
3. Ensuring equal access to employee benefits offered.
4. Respecting employees' right to information and expression.
5. Developing employees' skills and competences through various specialised training courses and consultation in relation to specific jobs at multiple levels.
6. Providing periodic occupational health and safety training for employees.
7. 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.
8. Assisting employees and their families in difficult life situations.

As at 31 December 2023, the Group had 1,010 employees (282 women and 728 men), 930 of whom were employed on a permanent basis. Compared to 2022, headcount decreased by 51 people.

Table 7. Employment

Type of employment	Women	Men
2022		
On a fixed-term basis	24	52
On a permanent basis	273	708
2023		
On a fixed-term basis	24	56
On a permanent basis	258	672

In 2023, as in 2022, the vast majority of people were employed by the Group on a full-time basis, as presented in the table below:

Table 8. Employment by type of contract

Contract type	Women	Men
2022		
Full time	276	678
Part time	21	82
2023		
Full time	257	631
Part time	25	97

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, 115 new employees were hired in the Group in 2023 and 132 employees were terminated. The tables below present these figures by gender and age.

Table 9. Recruitment of new employees and departures due to employee age

Age	Staff employed		Contracts terminated with employees	
	Women	Men	Women	Men
2022				
Less than 30 years	19	50	16	54
30–50 years	46	76	43	117
More than 50 years	5	19	13	50
2023				
Less than 30 years	7	40	6	28
30–50 years	24	36	25	42
More than 50 years	4	4	6	25

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.

Table 10. Own ratio (WRO)

Total turnover ratio	**2022**	**2023**
	28.00%	13.07%

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

Table 11. Own ratio (WRZ)

Modified turnover ratio	**2022**	**2023**
	9.93%	3.76%

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

The slight decrease in headcount in 2023, compared to 2022, was driven by changes in structure, redeployment and optimisation within the Comp Group. The significant reduction in employee turnover in 2023, compared to 2022, is due to the completion of optimisation processes at ELZAB, a branch office of the Comp S.A. Sales Technology Centre.

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.

Table 12. Own ratio (WS)

Stabilisation ratio	**2022**	**2023**
	16.33%	18.62%

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.

Table 13. Own ratio (WPE)

Work Productivity (EBITDA)	**2022**	**2023**
	PLN 69 thousand/FTE	PLN 117 thousand/FTE

The increase in WPE in 2023 is driven by the increase in EBITDA and revenue generation under the Comp 2025 Next Generation strategy.

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:

1. P01-01 Employee recruitment.
2. P01-02 Change in employment.
3. P01-03 Termination of employment.

Of the 107 people employed by the Group in senior management positions, 94% are from local communities, i.e. the Mazowieckie, Śląskie and Małopolskie provinces. This figure is not significantly different compared to 2022, when 93% of 103 people employed by the Group in senior management positions were from local communities.

5.2 Occupational health and safety (OHS)

[GRI 3-3] [GRI 403-1] [GRI 403-2] [GRI 403-3] [GRI 403-6] [GRI 403-8] [GRI 403-9]

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:

1. Job instructions.
2. Fire Safety Instructions.
3. Integrated Management System manuals at the parent company,
4. Quality Management Manuals at ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch.

Extended occupational health and safety procedures are in place at Comp S.A. and at ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch. These procedures are related to the production activities of both these companies. The following regulations are in place at the Comp S.A. Sales Technology Centre Branch:

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

The following regulations are in place at ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch:

1. OHS Policy.
2. Regulation - Table of Allocation of work clothing and footwear, personal protective equipment and hygiene supplies.
3. Procedure for occupational risk assessment for all workplaces.
4. Instructions for the interaction of employers within the same area.
5. Admission cards for third-party employees on the premises of ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch.
6. Procedure for alcohol testing.
7. 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 100% of 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.

ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch, 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:

1. Tracking changes in health and safety legislation and implementing them in the Group.
2. Performing periodic reviews of the working environment and ordering the measurement of factors that are harmful to health.
3. Analysing the circumstances of accidents at work and taking appropriate preventive measures,
4. Assessing occupational risks and communicating existing hazards to employees.
5. Providing employees with appropriate working and protective clothing, if required.
6. Raising employees' awareness through initial and periodic training in occupational health and safety.
7. Referring employees for preliminary, periodical and check-up medical examinations.
8. 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.

Table 14. Ratio (WPO)

	2022	2023
Total number of accidents at work of Group employees	4	1
Ratio of work-related injuries with serious consequences (excluding fatalities)	2.11	0.60

The injury ratio in Table 14 was calculated in accordance with GRI 403-9. The values were calculated on the basis of 1,000,000 hours worked.

Table 15. Ratio (WPO)

	2022	2023
Number of accidents among third-party employees providing services on Comp Group premises	0	0

Table 16.Ratio (WPŚ)

	2022	2023
Total number of fatal accidents at work	0	0

The Comp Group has been taking measures to promote the health of its employees. Employees of individual companies are offered non-public 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 Sales Technology Centre Branch runs the "Healthy Woman" and "Healthy Man" preventive programmes, which include consultations with primary care physicians and specialists, dental checkups, 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:

1. Flu vaccinations and others as required.
2. Additional medical insurance.
3. Reimbursement of selected medical services.

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

Employees have the possibility to enroll in group employee insurance.

5.3 Training and education

[GRI 3-3] [GRI 404-2]

The Comp Group enables its employees to enhance their professional competence by participating in training courses.
Individual companies invest in employee training 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 (the Sales Technology Centre Branch). The objective of the Training Policy is to improve the expertise and competence of staff.

The Group's employees, guided by the needs arising from the tasks performed and projects implemented, participated in specialised training in 2023. 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 (including ESG issues. relating to the environment, society, corporate governance and sustainable development), commercial training on the listed company's disclosure obligations, training on the rules and scope of personal data protection.

The Companies' Management Boards are 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 is open to 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.

5.4 Diversity management

[GRI 3-3] [GRI 406-1]

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

In 2023, 4 employees returned to work after parental leave. No cases of termination of employment after parental leave was recorded.

The Group employed 10 people with disabilities in 2023. 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 1,405 thousand.

In 2023, the Group employed 3 foreigners of Ukrainian nationality.

In 2023, 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.

5.5 Membership of organisations

[GRI 2-28]

Comp Group companies are members of organisations, including industry organisations, dedicated to the development of entrepreneurs and economic growth. In the year covered by this report, they were members of the following organisations:

1. The Polish Association of Listed Companies.
2. The Polish Economic Society.
3. The Employers of Poland.
4. The Polish Chamber of Manufacturers of Railway Equipment and Services.
5. The National Chamber of Commerce for Electronics and Telecommunications.

The Companies were not involved in external initiatives on economic, environmental or social issues.

5.6 Charitable activities

[GRI 413-1]

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. In 2023, activities were aimed at supporting people in need in war-affected areas of Ukraine. The necessary funds were used to subsidise a social centre for war orphans and semi-orphans in Fastovo, and Children's Day celebrations for the foundation's wards in Fastovo and Kherson. As part of the programme, we also supported the activities of the Muzyczni Czarodzieje foundation, which organises music therapy workshops for adults and children, including family bonding activities.

In 2023, the Group donated a total of PLN 478 thousand to, among others, the following entities:

1. Charytatywni Foundation.
2. Spełnienie Foundation.
3. Muzyczni Czarodzieje Foundation.
4. Virtus Association.
5. Avalon Foundation.
6. Kawałek Nieba Foundation.
7. SPINA Foundation.
8. ALEKLASA Foundation.
9. Pomocy Dzieciom Foundation.
10. “Młodzi-Młodym” Student Foundation.
11. Nowe Drzewo Życia Foundation.
12. GOCC.
13. Nasze Dzieci Association.

The Group carries out internal and external sponsorship activities. As part of the parent company's internal sponsorship and promotion of a healthy lifestyle, the "COMP We Support Passions" programme is implemented for Comp S.A.'s most persistent and athletically talented employees. Any of the Company's employees who are passionate about sport and regularly practise their favourite sport can join the programme. In 2023, the programme has been further enhanced with the Best Athlete of the Year competition. In addition to the cash prizes for the first three places, the winner received a special prize - a cheque worth PLN 10,000, which they donated to a charity of their choice. Enigma SOI sp. z o.o. also sponsors various activities for its employees such as football, volleyball, basketball and organising board game meetings. The Group also supported initiatives to integrate staff.

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.

5.7 Rights and regulations in the socio-economic area

[GRI 2-27] [GRI 419-1]

The Comp Group's products (fiscal cash registers and other equipment manufactured at the plants in Zabrze and Nowy Sącz; cryptographic equipment in the Warsaw plant) 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:

1. the Comp S.A. Sales Technology Centre Branch (NOVITUS brand) – 1.25%.
2. ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch – 1.5%.
3. Enigma SOI sp. z o.o. – 2.68%.

In 2023, as in 2022, no fines or non-financial sanctions were imposed on the Group for non-compliance with laws or regulations in the social and economic area.

5.8 Privacy protection

[GRI 3-3] [GRI 2-25] [GRI 418-1]

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:

1. Information Security Management System supported by ISO 27001 certification.
2. 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.
3. 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.
4. Manual for the Management of Information Systems used to process personal data.
5. Privacy Policy, applicable to websites.

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

1. the Data Protection Officer.
2. the Personal data protection Manager.
3. the IT Systems Administrator.
4. Owners of IT assets.

The Management Board of Comp S.A., as data controller, in order to exercise due diligence, maintains a record of personal data security breaches.

In 2023, one complaint was identified in the Comp Group regarding mistakenly sent correspondence (breach of confidentiality of personal data). The breach concerned a narrow category of data, relating to a single individual. In connection with the complaint identified, an investigation was carried out at Comp S.A. in 2023 concerning a breach of personal data security, also involving a lawyer dealing with compliance issues in the entire process. An appropriate risk analysis was carried out for the process of sending out HR documentation, taking into account the situation. Accordingly, a decision was taken to report the personal data breach incident to the Personal Data Protection Office and to notify the data subject of the breach. As part of the corrective action, the content of the procedure for cyclical, random reviews of the Company's HR system was established. Procedures were also prepared for the dispatch of HR documentation to employees and former employees, which took into account all recommendations made by the Data Protection Officer following the clarification of the situation.

There was one breach at ZUK Elzab S.A. without identifying the complaint. The cause of the breach (data leak) was a successful phishing attempt. One of the Company's email inboxes received a message which, when opened, resulted in the user's account being hacked. The breach was immediately detected, the attacked email box was blocked, the email password was changed and the recipients were notified the same day and security measures were implemented or scheduled to be implemented. The above incident was also reported to the Personal Data Protection Office and all recipients of the fake message were notified of the phishing attempt. One of the recommendations was also to implement two-factor authentication. Corrective actions were monitored by the Data Protection Officer.

6. Management of the environment and climate area

6.1 Raw materials and consumables

[GRI 3-3] [GRI 301-1]

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. Raw materials and consumables management involves the miniaturisation of products and optimisation of packaging design, enabling a reduction in material consumption, waste generation and lower emissions. In addition, the Comp Group reduces paper consumption through, among other things, digitalisation (e.g. 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, the purchase of software licences aimed at eliminating paperwork.

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:

1. Act of 11 September 2015 on waste electrical and electronic equipment (consolidated text: Journal of Laws 2022, item 1622, as amended).
2. Act of 13 June 2013 on the management of packaging and packaging waste (consolidated text: Journal of Laws 2023, item 1658, as amended).
3. Act of 24 April 2009 on batteries and accumulators (consolidated text: Journal of Laws 2022, item 1113, as amended).
4. Act of 14 December 2012 on waste (consolidated text: Journal of Laws 2023, item 1587, as amended).
5. Act of 27 April 2001 - Environmental Protection Law (consolidated text: Journal of Laws 2024, item 54, as amended).

The Group used the following materials necessary for production, which are also not components of the finished products.

Table 17. Materials used in the process

Non-renewable materials used in 2023	**Weight [Mg]**
Resin	0.74
Semi-finished goods	83.82
Renewable materials used in 2023	**Weight [Mg]**
Paper, cardboard, paperboard	29.45
Plastics	6.52

6.2 Energy

[GRI 3-3] [GRI 302-1]

To improve energy efficiency, the Comp Group has been taking measures, such as the following:

1. reducing energy intensity and electricity consumption through the use of photovoltaic cells placed on the roofs of the Comp S.A. Sales Technology Centre Branch and ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch.
2. Reducing electricity consumption at the IT Comp S.A. Branch in Warsaw by replacing the traditional lighting in the office building with energy-efficient LED lighting.
3. 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.

4. using energy-efficient equipment, using virtual servers at Comp S.A. (Sales Technology Centre Branch), using the electric car charging station under the building occupied by ELZAB, a branch office of the Comp S.A. Sales Technology Centre Branch.
5. 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.

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

Table 18. Consumption of natural gas and liquid fuels

Total non-renewable energy consumption in the Comp Group: Comp S.A./ Enigma SOI sp. z o.o./ Insoft sp. z o.o.		
2023		
Natural and coke-oven gas	GJ	2,513.76
Heating oil	GJ	757.56
Liquid fuels	GJ	14,902.73
Total energy consumption from non-renewable fuels in the Group	**GJ**	**18,174.05**

Source: Readings taken from invoices

Table 19. Consumption of energy

Total consumption of energy purchased in the Comp Group: Comp S.A./ Enigma SOI sp. z o.o./ Insoft sp. z o.o.		
2023		
Electricity – market place	GJ	7,400.71
Thermal energy	GJ	5,879.57
Use of renewable energy	GJ	461.20
Total consumption of energy purchased in the Group	GJ	13,741.48
Total consumption of energy purchased in the Group (market place)	**MWh**	**3,817.08**
Consumption of non-renewable energy [%]	%	97

Source: Readings taken from invoices

6.3 Water and effluents

[GRI 3-3] [GRI 303-5]

Properties occupied by Comp Group companies, both leased and owned, use external urban water and sewerage systems. Water is sourced in accordance with the contracts for domestic purposes and for the maintenance of green areas. Group companies do not abstract water from surface deposits and do not discharge waste water directly into water or land. All wastewater is discharged through the municipal sewer system and goes to the sewage treatment plant. Water consumption management involves reducing water and detergent consumption by allowing the use of dishwashers. The water is neither recycled nor reused.

Table 20. Water consumption in megalitres

Water consumption	**All areas of the Group**	
	2022	**2023**
Water purchased	7.63 ML	3.50 ML
Water from own intakes	0.00 ML	0.00 ML
Total water consumption	**7.63 ML**	**3.50 ML**

6.4 GHG emissions

[GRI 3-3] [GRI 305-1] [GRI 305-2] [GRI 305-3]

In its business activities, the Comp Group takes into account all possible measures to minimise its negative impact on the environment. With a view to sustainable and balanced development aimed at achieving climate goals, the Group monitors and analyses its correlations with the environment on an ongoing basis. As a result, the Group has been taking measures to reduce greenhouse gas emissions. In the coming years, the greatest challenge will be to upgrade the vehicle fleet towards zero-emission.

In 2023, the Comp Group prepared a 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 Group has a direct impact on. Fuel and energy consumption is monitored in the companies' internal records. The fuel consumption was converted into energy expressed in GJ using the calorific values published in the KOBIZE document Calorific values (WO) and CO2 emission factors (WE) in 2020 for reporting under the Emissions Trading Scheme for 2023.

As a result of its operations, the Comp Group emitted 3,389.22 Mg CO_2e (carbon dioxide equivalent) to the atmosphere through direct (Scope 1) and indirect (Scope 2, market-based method) emissions. The location-based method is based on a country's average emission factor [5].

Scope of data: The Comp Group comprises 10 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).

Table 21 summarises the gas emission results for 2023 for each scope.

Table 21. GHG emissions

Scope 1 and 2 emissions in the Comp Group		
Scope 1	**unit of**	**2023**
Emissions from fuel consumption in buildings and facilities	*Mg CO_2e*	***167.75***
- Natural gas	Mg CO_2e	111.61
- Diesel oil	Mg CO_2e	0.00
- Heating oil	Mg CO_2e	56.14
Emissions from fuel consumption in transport by own vehicles	*Mg CO_2e*	***1,104.29***
- Petrol	Mg CO_2e	534.74
- Diesel oil	Mg CO_2e	569.55
- LPG	Mg CO_2e	0.00
Total Scope 1 emissions	**Mg CO_2e**	**1,272.04**
Scope 2		
Location-based emissions from the purchase of electricity	Mg CO_2e	1,408.19
Market-based emissions from the purchase of electricity	Mg CO_2e	1,344.00
Emissions from the purchase of thermal energy	Mg CO_2e	773.18
Percentage of energy from non-renewable sources	%	97%
Total Scope 2 location-based emissions	**Mg CO_2e**	**2,181.37**
Total Scope 2 market-based emissions	**Mg CO_2e**	**2,117.18**
Scope 1+2		

Total Scope 1+2 location-based emissions	**Mg CO_2e**	**3,453.41**
Scope 1+2 location-based emissions per PLN 1m of revenue	Mg CO_2e/PLN 1m	*3.46*
Total Scope 1+2 market-based emissions	**Mg CO_2e**	**3,389.22**
Scope 1+2 market-based emissions per PLN 1m of revenue	Mg CO_2e/PLN 1m	*3.40*

Scope 3 CO_2 emissions

In the 2023 report, the Group attempted for the first time to calculate Scope 3 GHG emissions, going beyond the direct operations of the Comp Group. Scope 3 emissions were identified for the organisation's activities in the following categories: 4 and 5.

Requests have been made to business partners to calculate the carbon footprint attributable to Group companies in their organisations. At the date of the report, most of the counterparties are not prepared to provide full information on CO_2 emissions. Based on the partial data received, it was not possible to make accurate calculations of scope 3 emissions. Therefore, the Group has made an estimate and determined the CO2e equivalent to be 860 Mg CO_2e. In the following years, the Group will strive to improve the situation. Representatives of the Group are in the process of discussing with counterparties and suppliers the need to collect the aforementioned data in order to obtain increasingly precise and comparable calculations of the CO_2 equivalent in subsequent reports.

6.5 Waste

[GRI 3-3] [GRI 306-3] [GRI 306-4]

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. Waste management involves, among other things:

1. Conducting separate collections of electro-waste and batteries and equipping staff rooms with bins to enable employees to segregate rubbish more easily.
2. Cooperation with a specialised electronic equipment recovery organisation, to ensure maximum recovery of end-of-life equipment.
3. Optimisation of packaging design, enabling a reduction in material consumption and waste generation.
4. Reducing waste production through cooperation with the Packaging Recovery Organisation.
5. Participation in educational campaigns on recycling and recovery of packaging waste and its impact on the environment.
6. Sale of the majority of Insoft sp. z o.o.'s software in electronic form only.
7. 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.
8. Reducing plastic consumption by eliminating disposable cutlery, cups, plates, using 'traditional' or biodegradable crockery and introducing water dispensers.
9. 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.
10. Providing employees with eco-friendly pens made from rolled paper.

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

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.

Table 22. Recycled waste

	Weight (kg)	**Required recycling/recovery rate**	**Achieved recycling/recovery rate**
2022			
Recycled packaging	69,583.00	59%	59%
2023			
Recycled packaging	58,605.00	61%	61%

Table 23. Weight of equipment placed on the market

Weight of equipment placed on the market in Poland Comp 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
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%

2023				
Large equipment (any external dimension more than 50 cm) (group IV)	20,796.60	50,075.51	65%	65%
Small equipment (no external dimension more than 50 cm) (group V)	174,090.00	1,718,890.40	65%	65%
Small IT and telecommunication equipment (no external dimension more than 50 cm) (group VI)	151,045.80	176,061.17	65%	65%

Table 24. Weight of batteries and accumulators placed on the market

Weight of batteries and accumulators placed on the market in Poland Comp S.A.				
	Weight (kg)	Annual average mass serving as basis for calculation (kg)	Required collection rate	Achieved collection rate
2022				
Batteries and accumulators	13,987.15	302,742.17	45%	45%
2023				
Batteries and accumulators	10,137.64	25,070.85	45%	45%

The change in waste weight levels in 2023 is related to the decommissioning of the production line at ZUK Elzab S.A. and the transfer of a significant part of production to the branch in Nowy Sącz.

6.6 Compliance with environmental regulations

[GRI 2-27] [GRI 307-1]

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.

Table 25. Own ratio (WOŚN)

Environmental charge ratio	**2022**	**2023**
	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 2023.

Table 26. Own ratio (IKŚN)

Total number of penalties for violations of environmental legislation	**2022**	**2023**
	0	0

Table 27. Own ratio (WKŚN)

Total amount of penalties for violations of environmental legislation	**2022**	**2023**
	0	0

The main environmental impacts were identified in the area of operations (production facilities in Warsaw and 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.

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:

1. Key properties of the substance.
2. First aid procedure.
3. The personal protective equipment used (including protective clothing).
4. Emergency procedures.
5. Fire-fighting procedures.
6. 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:

1. Act of 11 September 2015 on waste electrical and electronic equipment (consolidated text: Journal of Laws 2022, item 1622, as amended).
2. Act of 13 June 2013 on the management of packaging and packaging waste (consolidated text: Journal of Laws 2023, item 1658, as amended).
3. Act of 24 April 2009 on batteries and accumulators (consolidated text: Journal of Laws 2022, item 1113, as amended).
4. Act of 14 December 2012 on waste (consolidated text: Journal of Laws 2023, item 1587, as amended);
5. Act of 27 April 2001 - Environmental Protection Law (consolidated text: Journal of Laws 2024, item 54, 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.

6.7 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 2023, the Group was required to incur the following charges and costs:

1. Registration charges payable to the Ministry of the Environment.
2. Environmental charges for emissions relating to cars.
3. Costs of waste collection and disposal agreements.
4. Costs of financing public education campaigns dedicated to batteries and accumulators.

Total environmental charges paid by the Group in 2023 amounted to PLN 361 thousand, up PLN 30 thousand on 2022. This resulted from an increase in environmental charges and a change in tariffs for waste management.

7. Taxonomy disclosures

7.1 Introduction

The EU taxonomy[1] 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:

1. Contributes substantially to one or more of the environmental objectives.

[1] The 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.

2. Does not significantly harm any of the environmental objectives.
3. Is carried out in compliance with the minimum safeguards.
4. 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) 2022/1214[3]. and supplemented by an additional four environmental objectives by Commission Delegated Regulation (EU) 2023/2486[4].

7.2 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):

Table 28. Summary of Taxonomy-aligned activities – percentages

Turnover	CapEx	OpEx
27.35%	51.90%	55.75%

Table 29. Summary of Taxonomy-aligned activities

Information table on the Taxonomy alignment of projects	Turnover	CapEx	OpEx
Value in 2023 [PLN million]			
Sustainable activities (taxonomy-aligned)	272.83	17.96	12.03
Not sustainable activities (taxonomy-eligible but not taxonomy-aligned)	0.00	5.11	6.67
Neutral activities (taxonomy non-eligible)	724.67	11.54	2.87

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) 2021/2178 [6].

7.3 Assessment of Taxonomy alignment

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:

[2] Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing 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.

[3] Commission 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.

[4] Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

Identification → Allocation → Verification → Calculation

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 2023 and identified taxonomy-eligible activities.

Step 2: Allocation

The Comp Group's respective revenue, capital expenditure and operating expenditure in 2023 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:

<u>Examination of compliance with the Technical screening criteria</u>

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.

<u>Examination of compliance with the Minimum Safeguards</u>

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 generally applicable law, 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 analysis concluded that the Comp Group's activities were conducted in compliance with the Minimum Safeguards in 2023.

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.

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.

Table 30. Indicators and method of testing for non-compliance with the Minimum Safeguards

Item	**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 01.01.2023 to 31.12.2023 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 01.01.2023 to 31.12.2023 were found.

7.4 Disclosures relating to the Taxonomy

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 2023 as disclosed in the consolidated financial statements for 2023. 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 2023. 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.

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.

Disclosures on turnover for 2023.

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 997.5 million in 2023.

In 2023, the proportion of taxonomy-eligible turnover to total turnover was 27.35% and this was also the proportion of taxonomy-aligned turnover (27.35%), whereas the proportion of non-taxonomy-eligible turnover was 72.65%.

In addition, the Group generated PLN 190.3 million in revenue from the sale of electrical and electronic equipment and maintenance activities in 2023. These revenues are Taxonomy-eligible, but were not subject to assessment of alignment with the Taxonomy in 2023. Together with revenues covered by the Taxonomy, this represents 46.43% of Group revenues.

Table 31. Percentage of taxonomy-aligned turnover
Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Financial year 2023				**Substantial contribution criteria**						**'Do no significant harm' criteria**									
Economic activities (1)	Codes (2)	Turnover (3)	Proportion of turnover, year 2023 (4)	Climate change mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of A1 or A2 in turnover for 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
		PLN '000	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	Y
A. Taxonomy-eligible activities																			
A 1. Environmentally sustainable activities (Taxonomy-aligned)																			
Data processing, hosting and related activities	CCM 8.1	10,278.71	1.03%	Y	N	N	N			Y	Y	Y	Y			Y	2.70%		Y
Computer programming, consultancy and related activities	CCA 8.2	262,549.00	26.32%		Y						Y					Y	25.14%		
Turnover (A1)		272,827.71	27.35%	1.03%	26.32%					Y	Y	Y	Y			Y	27.89%		
`- of which enabling		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y			Y	0.00%	E	
`- of which transitional		10,278.71	1.03%	0.00%						Y	Y	Y	Y			Y	25.24%		Y
A2. Taxonomy-Eligible but not environmentally sustainable activities																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Turnover (A2)		0.00	0.00%														0.00%		
Total turnover (A1+A2)		272,827.71	27.35%														27.89%		
B. Taxonomy non-eligible activities																			
Turnover (B)		724,675.29	72.65%																
Total turnover (A+B)		997,503.00	100.00%																

Extent of eligibility and alignment per environmental objective

Table 32. Extent of eligibility and alignment of turnover per environmental objective, that includes alignment with each of environmental objectives for activities contributing substantially to several objectives.

		Proportion of turnover/Total turnover	
Environmental objective	**Environmental objective symbol**	**Taxonomy-aligned per objective**	**Taxonomy-eligible per objective**
Climate change mitigation	CCM	1.03%	1.03%
Climate change adaptation	CCA	26.32%	26.32%
Water and marine resources	WTR	-	-
Circular economy	CE	-	-
Pollution prevention and control	PPC	-	-
Biodiversity and ecosystems	BIO	-	-

Disclosures on capital expenditure (CapEx) for 2023.

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 2023 and the Group's action plan for 2023. The Group's capital expenditure amounted to PLN 34.6 million in 2023.

In 2023, the proportion of taxonomy-eligible capital expenditure to total capital expenditure was 66.68%, including the proportion of taxonomy-aligned capital expenditure of 51.90% and the proportion of non-taxonomy-eligible capital expenditure of 33.32%.

In 2023, the Group incurred PLN 2.5 million in capital expenditure on its electrical and electronic equipment manufacturing and maintenance operations. These activities are Taxonomy-eligible, but were not subject to assessment of alignment with the Taxonomy in 2023. Together with capital expenditure covered by the Taxonomy, this represents 74.04% of the Group’s capital expenditure.

Table 33. Percentage of taxonomy-aligned capital expenditure (CapEx)
Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Financial year 2023				Substantial contribution criteria						'Do no significant harm' criteria									
Economic activities (1)	Codes (2)	CapEx (3)	Proportion of CapEx, year 2023 (4)	Climate change mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of A1 or A2 in turnover for 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
		PLN '000	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	Y
A. Taxonomy-eligible activities																			
A 1. Environmentally sustainable activities (Taxonomy-aligned)																			
Data processing, hosting and related activities	CCM 8.1	54.45	0.15%	Y	N	N	N			Y	Y	Y	Y			Y	14.73%		Y
Computer programming, consultancy and related activities	CCA 8.2	17,905.09	51.75%		Y						Y					Y	33.67%		
CapEx (A1)		17,959.54	51.90%	0.15%	51.75												48.39%		
`- of which enabling			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								14.73%	E	
`- of which transitional			0.16%	0.00%													0.00%		Y
A2. Taxonomy-Eligible but not environmentally sustainable activities																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	5,056.96	14.61%	EL	EL	N/EL	N/EL	N/EL	N/EL								10.14%		
Renovation of existing buildings	CCM 7.2	55.32	0.16%	EL	EL	N/EL	N/EL	EL	N/EL								12.68%		
CapEx (A2)		5,112.28	14.77%														33.14%		
CapEx (A1+A2)		23,071.82	66.68%														81.53%		
B. Taxonomy non-eligible activities																			
CapEx (B)		11,530.18	33.32%																
Total CapEx (A+B)		34,602.00	100.00%																

Extent of eligibility and alignment per environmental objective

Table 34. Extent of eligibility and alignment of CapEx per environmental objective, that includes alignment with each of environmental objectives for activities contributing substantially to several objectives.

		Proportion of CapEx/ Total CapEx	
Environmental objective	**Environmental objective symbol**	**Taxonomy-aligned per objective**	**Taxonomy-eligible per objective**
Climate change mitigation	CCM	0.15%	0.15%
Climate change adaptation	CCA	51.75%	51.75%
Water and marine resources:	WTR	-	-
Circular economy	CE	-	-
Pollution prevention and control	PPC	-	-
Biodiversity and ecosystems	BIO	-	-

Disclosures on operational expenditure (OpEx) for 2023.

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 21.57 million in 2023.

Additionally, in 2023, the Group incurred PLN 2.87 million in operational expenditure on its electrical and electronic equipment manufacturing and maintenance operations. These activities are Taxonomy-eligible, but were not subject to assessment of alignment with the Taxonomy in 2023. Together with operational expenditure covered by the Taxonomy, this represents 100% of the Group's total operating expenditure.

In 2023, the proportion of taxonomy-eligible operational expenditure to total operational expenditure was 86.67%, including the proportion of taxonomy-aligned operational expenditure of 55.75% and the proportion of taxonomy-eligible but not taxonomy-aligned operational expenditure of 13.33%.

Table 35. Percentage of taxonomy-aligned operational expenditure (OpEx).
Proportion of operational expenditure on products or services associated with Taxonomy-aligned economic activities

Financial year 2023				Substantial contribution criteria						'Do no significant harm' criteria									
Economic activity (1)	Codes (2)	OpEx (3)	Proportion of OpEx, year 2023 (4)	Climate change mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of A1 or A2 in turnover for 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
		PLN '000	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	Y
A. Taxonomy-eligible activities																			
A 1. Environmentally sustainable activities (Taxonomy-aligned)																			
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	12.00	0.05%	Y	N					Y	Y					Y	0.00%	E	
Data processing, hosting and related activities	CCM 8.1	271.83	1.26%	Y	N	N	N			Y	Y	Y	Y			Y	1.40%		Y
Computer programming, consultancy and related activities	CCA 8.2	11,740.25	54.44%		Y						Y					Y	32.66%		
OpEx (A1)		12,024.08	55.75%	0.05%	55.70%					Y	Y	Y	Y			Y	34.06%		
`- of which enabling		12.00	0.06%	0.06%	0.00%					Y	Y	Y	Y			Y	0.00%	E	
`- of which transitional		271.83	1.26%	0.00%						Y	Y	Y	Y			Y	1.40%		Y
A2. Taxonomy-Eligible but not environmentally sustainable activities																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	2,177.02	10.09%	EL	EL	N/EL	N/EL	N/EL	N/EL								12.75%		
Renovation of existing buildings	CCM 7.2	4,491.58	20.83%	EL	EL	N/EL	N/EL	EL	N/EL								9.73%		
OpEx (A2)		6,668.61	30.92%														32.37%		
OpEx (A1+A2)		18,692.68	86.67%														66.43%		
B. Taxonomy non-eligible activities																			
OpEx (B)		2,873.81	13.33%																
Total OpEx (A+B)		21,566.49	100.00%																

Extent of eligibility and alignment per environmental objective

Table 36. Extent of eligibility and alignment of CapEx per environmental objective, that includes alignment with each of environmental objectives for activities contributing substantially to several objectives.

		Proportion of OpEx/ Total OpEx	
Environmental objective	**Environmental objective symbol**	**Taxonomy-aligned per objective**	**Taxonomy-eligible per objective**
Climate change mitigation	CCM	0.05%	0.05%
Climate change adaptation	CCA	55.70%	55.70%
Water and marine resources:	WTR	-	-
Circular economy	CE	-	-
Pollution prevention and control	PPC	-	-
Biodiversity and ecosystems	BIO	-	-

Additional Taxonomy disclosures

COMMISSION DELEGATED REGULATION (EU) 2023/2486 of 27 June 2023 introduced technical screening criteria for the other four environmental objectives The regulation takes into account, among other things, the two activities that the Comp Group carries out.

These are:

1.2. Manufacture of electrical and electronic equipment

5.1. Repair, refurbishment and remanufacturing

Both of these activities are carried out at Comp S.A., Enigma sp. z o.o. and, until 29 December 2023, at ZUK Elzab S.A.

In accordance with the regulation, from 1 January 2024 until 31 December 2024, non-financial undertakings shall only disclose the proportion of Taxonomy-eligible and Taxonomy non-eligible economic activities.

Table 37. Proportion of Taxonomy-eligible and Taxonomy non-eligible economic activities.

Type of activity	Turnover	Proportion of turnover	Capital expenditure	Proportion of capital expenditure	Operational expenditure	Proportion of operational expenditure
	PLN ‘000	%	PLN ‘000	%	PLN ‘000	%
A. Taxonomy-Eligible activities						
1.2. Manufacture of electrical and electronic equipment	167,559.80	16.80%	2,224.63	6.43%	143.16	0.66%
5.1. Repair, refurbishment and remanufacturing	22,787.48	2.28%	324.35	0.94%	2,730.65	12.66%
A. Total	190,347.28	19.08%	2,548.99	7.37%	2,873.81	13.33%
B. Total activities						
B. Total consolidated values	997,503.00	100.00%	34,602.00	100.00%	21,566.49	100.00%
A/B ratio	**19.08%**		**7.37%**		**13.33%**	

Nuclear and fossil gas related activities

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 38. Nuclear and fossil gas related activities

Item	Nuclear activities	YES/NO
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

About the report

[GRI 2-4]

The report was prepared on the basis of the GRI (Global Reporting Initiative) International Guidelines. The report was expanded to include human rights issues and monitoring and communication in this area.

GRI Index

INDICATOR NO	INDICATOR NAME	REPORTING LEVEL
GENERAL STANDARD DISCLOSURES		
GRI 2 General indicators 2021		
1. Organisational profile		
GRI 2-1	Name of the organisation	Full
GRI 2-2	Entities included in the organisation’s sustainability reporting	Full
GRI 2-3	Reporting period, frequency and contact point	Annual Contact: Jarosław Chyła, e-mail: jaroslaw.chyla@comp.com.pl Elżbieta Marchwińska, e-mail: elzbieta.marchwinska@comp.com.pl Zdzisław Mioduszewski, e-mail: zdzisław.mioduszewski@comp.com.pl
GRI 2-4	Restatements of information	Updated
GRI 2-5	External assurance	None
2. Activities and workers		
GRI 2-6	Activities, value chain and other business relationships	Full
GRI 2-7	Employees	Full
GRI 2-8	Workers who are not employees	Non relevant
3. Governance		
GRI 2-9	Governance structure	Full
GRI 2-10	Nomination and selection of the highest governance body	Full
GRI 2-11	Chair of the highest governance body	Full
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Full
GRI 2-13	Delegation of responsibility for managing impacts	Full
GRI 2-14	Role of the highest governance body in sustainability reporting	Full
GRI 2-15	Conflicts of interests	Full
GRI 2-16	Communication of critical concerns	Full
GRI 2-17	Collective knowledge of the highest governance body	Full
GRI 2-18	Evaluation of the performance of the highest governance body	Full
GRI 2-19	Remuneration policies	Full
GRI 2-20	Process to determine remuneration	Full
GRI 2-21	Annual total compensation ratio	Confidential information. Information covered by corporate secrecy.
4. Strategy, policies and good practices		
GRI 2-22	Statement on sustainable development strategy	Full
GRI 2-23	Policy commitments	Full
GRI 2-24	Embedding policy commitments	Full
GRI 2-25	Processes to remediate negative impacts	Full
GRI 2-26	Mechanisms for seeking advice and raising concerns	Full
GRI 2-27	Compliance with laws and regulations	Full
GRI 2-28	Membership of associations	Full
5. Stakeholder engagement		

GRI 2-29	Approach to stakeholder engagement	Full
GRI 2-30	Collective bargaining agreements	N/A
GRI 3 DISCLOSURES ON MATERIAL TOPICS		
GRI 3-1	Process to determine material topics	Full
GRI 3-2	List of material topics	Full
GRI 3-3	Management of material topics	Full
SPECIFIC DISCLOSURES ON MATERIAL TOPICS		
Economic aspects		
Economic performance		
GRI 3-3	Management of material topics	Full
GRI 201 Economic performance 2016		
GRI 201-1	Direct economic value generated (revenues) and distributed (operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments)	Full
Market presence		
GRI 3-3	Management of material topics	Full
GRI 202: Market presence		
GRI 202-2	Proportion of senior management hired from the local community	Full
Anti-corruption		
GRI 3-3	Management of material topics	Full
GRI 205 Anti-corruption 2016		
GRI 205-1	Operations assessed for risks related to corruption	Full
GRI 205-3	Confirmed incidents of corruption and actions taken	
Anti-competitive behaviour		
GRI 3-3	Management of material topics	Full
GRI 206: Anti-competition behaviour 2016		
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Full
Environmental aspects		
Consumables and raw materials		
GRI 3-3	Management of material topics	Full
GRI 301 Materials 2016		
GRI 301-1	Materials used by weight or volume	Full
Energy		
GRI 3-3	Management of material topics	Full
GRI 302 Energy 2016		
GRI 302-1	Energy consumption within the organisation	Full
Water		
GRI 3-3	Management of material topics	Full
GRI 303 Water 2018		
GRI 303-5	Water consumption	Full
Emissions		
GRI 3-3	Management of material topics	Full
GRI 305 Emissions 2016		
GRI 305-1	Direct (Scope 1) GHG emissions	Full
GRI 305-2	Direct (Scope 2) GHG emissions	Full
GRI 305-3	Other indirect (Scope 3) GHG emissions	Partial. Explanation in chapter 6.4
Waste		
GRI 3-3	Management of material topics	Full
GRI 306 Waste 2020		
GRI 306-3	Waste generated	Full
GRI 306-4	Waste recovered	Full

Compliance with environmental regulations		
GRI 3-3	Management of material topics	Full
GRI 307 Environmental compliance 2016		
GRI 307-1	Total monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and/or regulations	Full
Social aspects		
Employment		
GRI 3-3	Management of material topics	Full
GRI 401 Employment 2016		
GRI 401-1	Total number and rate of new employee hires and employee turnover by age group, gender and region	Full
OHS		
GRI 3-3	Management of material topics	Full
GRI 403 Occupational Health and Safety 2018		
GRI 403-1	Occupational health and safety management system	Full
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Full
GRI 403-3	Occupational health services	Full
GRI 403-6	Promotion of worker health	Full
GRI 403-8	Workers covered by an occupational health and safety management system	Full
GRI 403-9	Work-related injuries	Full
Training and education		
GRI 3-3	Management of material topics	Full
GRI 404 Training and education 2016		
GRI 404-2	Programs for upgrading management skills and transition assistance programs provided to facilitate continued employability and the management of career endings	Partial
Diversity		
GRI 405-2	Ratio of basic salary and remuneration of women to men	Confidential information. Information covered by corporate secrecy.
Non-discrimination		
GRI 3-3	Management of material topics	Full
GRI 406 Non-discrimination 2016		
GRI 406-1	Total number of incidents of discrimination and corrective actions taken	Full
Local community		
GRI 3-3		Full
GRI 413 Local Communities 2016		
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Full
Customer privacy		
GRI 3-3	Management of material topics	Full
GRI 418 Customer privacy 2016		
GRI 418-1	Total number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Full
Prevention of non-compliance in terms of products and services		
GRI 3-3	Management of material topics	Full
GRI 419 Prevention of non-compliance in terms of products and services 2016		
GRI 419-1	Total monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and/or regulations	Full

Table of compliance with the Accounting Act

Accounting Act	No of Article of the Accounting Act	Location in the report
Business model	(Article 49b(2)(1)	Chapter 1.2
Key non-financial performance indicators	(Article 49b(2)(2)	Chapter 1.5.1
Policies in non-financial areas and their results:	(Article 49b(2)(3)	Chapter 4
• Environmental policy		
• Policy in the social area		
• Policy in the human rights area		
• Anti-corruption policy		
• Policy in the employee area		
Due diligence procedures	(Article 49b(2)(4)	Chapter 4
Significant non-financial risks and methods of their management	(Article 49b(2)(5)	Chapter 3.3

List of tables

List of figures

List of sources and explanations

[1] Comp Group strategy: https://www.comp.com.pl/relacje-inwestorskie/strategia/
[accessed on 31.12.2023]

[2] Updates of the Comp Group Strategy: https://www.comp.com.pl/relacje-inwestorskie/strategia/
[accessed on 31.12.2023]

[3] Comp S.A. website https://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/
[accessed on 31.12.2023]

[4] Description to the risk table. The table of risks and opportunities takes into account the likelihood of their occurrence. The assignment of scores using the scale outlined above is subjective and depends largely on the accuracy of the risk identification and access to data to determine the frequency of occurrence. A risk/opportunity level of less than 10% is assumed to define a low likelihood of occurrence (very rare or no occurrence in the last 3 years). A risk/chance between 11 and 35% means that there is a low likelihood of the event occurring (the phenomenon has occurred sporadically in the last 3 years). A risk/opportunity between 36 and 65% means that there is a medium likelihood of the event occurring (in the last 3 years the phenomenon has occurred frequently). A risk/opportunity between 66 and 90% means that there is a high chance of an event occurring (in the last 3 years, the phenomenon has occurred in more than half of the projects implemented). A risk/opportunity of more than 90% means that its/their occurrence is almost certain (it has occurred) in almost all projects.

[5] National Balancing and Emissions Management Centre KOBIZE, Emission factors for CO_2, SO_2, NO_x, CO and total dust for electricity based on information from the National Greenhouse Gas and Other Substances Emissions Database for 2021. Wskaźniki_emisyjności_dla_energii_elektrycznej_grudzień_2022.pdf (kobize.pl).

[6] Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of 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.