



**POLICY**

**GIVING AND ACCEPTING GIFTS (PRESENTS), ENJOYING  
OTHER FORMS OF HOSPITALITY, AND  
PROCEEDINGS ON. GRANTING OF DONATIONS**

Adopted by Resolution of the Board of Directors of Comp S.A. No. 2. April 16, 2024.

## **- PURPOSE OF REGULATION -**

The purpose of the Policy is to regulate the rules regarding:

- ⇒ giving and accepting gifts by employees and executives of Comp S.A.,
- ⇒ the use of other forms of hospitality, including the giving or accepting of invitations by Comp S.A. employees and executives; and
- ⇒ Proceedings on the granting of donations in connection with the activities carried out by Comp S.A.

The exchange of gifts and entertainment offers may facilitate the building of business relationships; however, in the case of certain gifts and entertainment offers, this may carry undesirable consequences, in particular reputational and other risks of an image nature both in the impact to Comp S.A. internally and externally.

This policy supplements the relevant provisions of Comp S.A.'s Code of Ethics and Comp S.A.'s Anti-Corruption Policy, and is generally intended to enhance Comp S.A. employees' knowledge in this regard.

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

## **- SCOPE AND APPLICATION -**

The Policy applies to all employees of Comp S.A., as well as individuals providing permanent services under management contracts and other civil law contracts, including B2B cooperation, collectively referred to as "employees".

The provisions of the Policy regarding the limit on the value of benefits do not apply to bills from business meetings (breakfasts, lunches, dinners) with clients and partners invited by Comp S.A. to such a meeting for the purpose of building and maintaining business relations.

Employees may attend these meetings only in the performance of their official duties and with the proviso that the meeting does not deviate in character from the standards accepted in ordinary business relations.

The provisions of the compliance policy do not apply to activities carried out by the company as part of its own sales promotions and other incentive programs for partner companies, carried out on the basis of formalized regulations approved in advance by the Board of Directors.

## **I. GIVING AND ACCEPTING GIFTS (PRESENTS)**

### **Definition of a gift**

Gift - includes any given or accepted benefit for which the giver/receiver does not pay, in particular:

- deli baskets,
- leather and office accessories,
- Office electronics e.g. IPAD, in-ear headphones;
- Tickets or passes enabling participation in entertainment and recreational events, gift certificates, discounts, and non-monetary benefits, e.g.: invitations to participate in events ("events") not directly related to official duties, in Poland or abroad.

### **The principle of accepting gifts**

Employees of Comp S.A. are entitled to accept, without additional records, gifts of symbolic material value, having a marketing character, such as calendars, pens or other advertising gadgets with the Comp S.A. partner's logo, as well as gifts customarily accepted in exceptional situations, e.g. on the occasion of Christmas, Easter, anniversaries, however, with a material value of no more than PLN 200.

In the case of gifts from Comp S.A. partners and suppliers, the value of which exceeds the amount of PLN 200, the employee is obliged to inform the Compliance Officer of the gift received. In such a situation, the gift is entered in the gift register kept by the Compliance Officer.

**It is completely prohibited to accept any gifts in the form of cash or cash equivalents, such as Sodexo vouchers, etc...**

### **Gift-giving rules**

It is permissible for Comp S.A. employees to give gifts of symbolic material value, having a marketing character, such as calendars, pens or other advertising gadgets with the Comp S.A. logo or other logos and own brands belonging to Comp S.A.

In exceptional situations (Christmas period, Easter, anniversaries) it is allowed for Comp S.A. employee to give to an external customer a symbolic gift of material value not higher than PLN 200. The above rule does not apply to public officers.

**Ban on giving gifts to public officials**

It is prohibited to give gifts, regardless of their value, to state and local government officials in connection with their functions. This prohibition applies to employees of state offices, employees of local government administration (municipal, communal, district or provincial) and persons performing public functions.

**It is absolutely forbidden to give any gifts or offers of entertainment of an obscene or sexual nature or that may otherwise negatively affect Comp S.A.'s reputation.**

**II. USE OF OTHER FORMS OF HOSPITALITY****Invitations to conferences, trainings, seminars**

Employees may participate in conferences, trainings or seminars organized by business partners (e.g. contractors, subcontractors, other entities cooperating with Comp S.A.) free of charge, if their subject matter is related to the scope of professional duties of the participating employees.

Employees may accept invitations to other events only if participation in such an event is in line with Comp S.A.'s business profile. The above event must also be attended by a representative of the company that issued the official invitation.

Transportation and accommodation costs related to the events referred to above shall be covered by Comp S.A., unless, in a particular case, such costs are covered by a business partner - the organizer, however, such costs shall be covered with respect to all invited partners, and not exclusively with respect to Comp S.A. representatives.

Participation in the events mentioned above requires the approval of the supervisor or, in case of any doubt, the Compliance Officer in each case.

Employees may attend business meetings (breakfasts, lunches, dinners) with third parties, at the invitation of such parties, provided that:

- ✓ The meeting does not deviate in character from the standards accepted in ordinary business relations,
- ✓ the employee notified his immediate supervisor of his intention to attend the meeting and the supervisor did not object,
- ✓ participation in the meeting does not lead to a conflict of interest within the meaning of the Conflict of Interest Management Policy at Comp SA.

### **III. DONATION PROCEEDINGS**

Each time a donation is granted, it must be documented and transparent. The recipient of the donation and the specific purpose for which the recipient will use the donation must be known. At all times it must be possible to justify the donation and its purpose.

Donations can only be made to an entity or organization registered with a competent court or similar registry.

The donation is granted by the Board of Directors of Comp S.A. by resolution on the basis of a request from the interested organization indicating the purpose of the donation.

Comp S.A. makes donations exclusively to social and humanitarian causes, as well as to support education in the broadest sense.

Donations can only be made to nonprofit organizations for tax-favored purposes, and therefore for the common good. These purposes are as follows:

- ❖ education and science,
- ❖ culture and art,
- ❖ social and humanitarian purposes,
- ❖ training and further education,
- ❖ Charitable purposes (e.g., workshops for people with disabilities, etc.),
- ❖ Support for research and academic activities.

Comp S.A. does not make donations for religious or political purposes.

Under no circumstances may donations be made to individuals or organizations that may damage the company's reputation or to organizations whose goals are inconsistent with Comp S.A.'s principles and values.

Donations to private bank accounts of individuals are prohibited.

Donation-like benefits are a violation of the transparency requirement and are therefore prohibited.

Donation-like benefits are benefits ostensibly given as compensation for a service.

By any kind of remuneration and expenses similar to a donation is meant such remuneration and expenses that are ostensibly paid as remuneration for a service rendered, but the amount of remuneration significantly exceeds the value of the service rendered.

#### **IV. FINAL PROVISIONS**

The policy is subject to periodic review by the Compliance Officer at least once a year, during which changes and modifications will be made as warranted.

Violations of duties under the Policy, including the obligation to report gifts accepted or given by employees, may be considered breaches of basic employee duties.

Employees of Comp S.A. are obliged to apply the principles set forth in this Policy.

Any deviations from the rules set forth in this Policy require the prior approval of the Compliance Officer in each case.

Any concerns arising from the Policy should be directed to the Compliance Officer or the Legal Department, in particular:

- ❖ In matters of business gifts,
- ❖ opportunities to participate in the meeting,
- ❖ consultation on donation. Reporting of concerns can be done:
  - ❖ At a face-to-face meeting with the Compliance Officer by prior arrangement of time and place,
  - ❖ In a telephone conversation at +48 886 260 650;
  - ❖ send email to: [compliance@comp.com.pl](mailto:compliance@comp.com.pl).