



**PROCEDURE FOR REPORTING VIOLATIONS  
IN COMP S.A.**

Adopted by Resolution of the Board of Directors of Comp SA No. 2 dated November 20, 2024.

Consolidated text adopted by Resolution of the Board of Directors of Comp SA No. 2 dated  
November 20, 2024



The whistleblower procedure at **Comp S.A.**, Warsaw, Poland (hereinafter "**the Company**") established pursuant to the provision of Article 24 of the Law on the Protection of Whistleblowers [of Journal of Laws of 2024](#) June 14, 2024 ([, item 928, as amended](#)) (hereinafter "**the Law**") sets forth the rules and methods for reporting violations of the law and the Company's ethical procedures and standards.

## 1. DEFINITIONS

When used in this Procedure expressions capitalized letter shall be understood follows:

- 1.1. "**Internal Auditor**" - a person responsible in the Company for, among other things, fraud risk management, selected by the Board of Directors and approved by the Supervisory Board;
- 1.2. "**Compliance Officer**" - a person with written authorization from the Board of Directors to receive and verify Reports and Information on Violations and take follow-up actions, as well as appropriate processing of personal data;
- 1.3. "**Directive 2019/ 1937**" - Directive 2019/1937 of the European Parliament and of the Council (EU) of October 23, 2019 on the protection of persons reporting violations of Union law;
- 1.4. "**Information on Violations**" - information, including reasonable suspicion, regarding actual or potential Violations that have occurred or are likely to occur at the Company or at another organization where the Reporting Person works or has worked, where the Reporting Person has participated in the recruitment process or other pre-contract negotiations, or information regarding attempts to conceal such Violations;
- 1.5. "Feedback" - means the provision of information to the Reporting Person on about planned or taken follow-up actions and the reasons for such actions;
- 1.6. "Violation" - acts or omissions that are unlawful as referred to in Directive 2019/1937, including violations of common law, and also violations of internal regulations applicable to the Company including, in particular, regulations, policies, codes, procedures and ethical standards;
- 1.7. "**Labor Code**" - Act of June 26, 1974 Labor Code (Journal of Laws No. 24, item 141, as amended);
- 1.8. "**Management Person**" - a person who is a member of the Company's Management Board;
- 1.9. "**Supervisory Person**" - a person who is a member of the Supervisory Board of the Company;
- 1.10. "Procedure" - this Procedure;
- 1.11. "**Reporting Person**" - an employee of the Company within the meaning of the Labor Code, a person cooperating with the Company in under a civil law contract, also in the event that the employment or civil law relationship has already ceased, a person whose employment or civil law relationship is to be established, in the event that Information on Violations was obtained during the recruitment process or other



negotiations preceding the conclusion of an employment contract, a shareholder or partner of the Company, a Management , a Supervisor, an intern, an apprentice regardless of whether the above-mentioned persons receive compensation for the performance of their duties, a volunteer, persons working under the direction and supervision of the Company's contractors, subcontractors and suppliers, as well as employees or associates (as defined above) of the Company's subsidiaries;

- 1.12. **"Person to whom the Application relates"** - means a natural person, a legal person or an unincorporated organizational unit to which the law grants legal capacity, who is indicated in the Application as the person who committed the Infringement or with whom the person is associated;
- 1.13. **"Person assisting in the filing of a Submission"** - means an individual who assists the Reporting Person in reporting or public disclosure in a work-related context and whose assistance should not be disclosed;
- 1.14. **"Related Person of the Reporting Person"** - means an individual who may experience retaliation in a work-related context, including a co-worker or family member of the Reporting Person;
- 1.15. **"Supervisory Board"** - the supervisory board of the Company;
- 1.16. **"Regulations"** - includes both the Company's internal regulations such as bylaws, policies, codes, procedures, as well as applicable laws;
- 1.17. **"Company"** - has the meaning given at the beginning of the Procedure;
- 1.18. **"Act"** - has the meaning given at the beginning of the Procedure;
- 1.19. **"Board of Directors" - the Board of Directors** of the Company;
- 1.20. **"Notification"** - means the transmission of Information on Violations.

## 2. NOTIFICATION OF VIOLATIONS

- 2.1. The procedure includes rules and how to make Applications by Application Submitters.
- 2.2. Any person (Reporting Person) who has encountered or obtained Information on Violations has the opportunity to submit a Report.
- 2.3. The application should include at least following:
- 2.4. a) the date and place of the occurrence of the Violation or the date and place of obtaining information about the Violation; b) a description of the specific situation or circumstances creating the possibility of the Violation; c) an indication of the Person to whom the Notification pertains; d) an indication of the aggrieved person, if any; e) indication of possible witnesses to the Violation; f) indication of all evidence and information available to Person making the Notification, which may prove to be helpful in the process of investigating the Notification; g) indication of the preferred method of feedback contact, including providing personal information of the Person making the Notification..

- 2.5. Notification is made to the Compliance Officer: (i) at a face-to-face meeting after agreeing on a date and place with a 14-day appointment period from the date of receipt by the Compliance Officer of a request to arrange a face-to-face meeting, (ii) in a telephone conversation at telephone number +48 508 047 240, from which a record of the conversation will be made reproducing the exact course of the conversation, and as to the contents of which the Reporting Person will be able to review, correct and approve; (iii) by sending e-mail to: [compliance@comp.com.pl](mailto:compliance@comp.com.pl); (iv) by a letter to: Compliance Officer, Comp SA 116 Jutrzenki St., 02-230 Warsaw with the notation "Not to be opened. By hand." Notifications may also be made using a dedicated electronic link from the web form provided at: <https://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/>. The channels of information indicated in this section ensure the confidentiality of the information concerning the Person Making the Application, as well as the completeness, integrity of the information and it is impossible for unauthorized persons to gain access to it, and at the same time allows to store information in a permanent manner. Information from the web form goes directly to the Compliance Officer.
- 2.6. If the notification concerns the Internal Auditor or the Management Person, the Compliance Officer shall immediately, but no later than within 7 days from the date of receipt of the notification, forward the notification to the Chairman of the Supervisory Board or his deputy. The Notification referred to in this section shall be considered by an independent external entity designated by the Supervisory Board in the form of a resolution or by a committee appointed by the Supervisory Board in the form of a resolution, which shall include an external independent expert.
- 2.7. It is also possible to make an Application while maintaining the anonymity of the Person Making the Application, i.e. without providing personal data - point 2.3. letter g - via e-mail : [compliance@comp.com.pl](mailto:compliance@comp.com.pl) or in any way specified above.
- 2.8. It is also possible to make a Notification orally or in writing directly to the Ombudsman (<https://bip.brpo.gov.pl/pl>) or to the public body referred to in Art. 2 item. 6 of the Law.

### 3. PROTECTION AND SUPPORT MEASURES

- 3.1. At the Company, any retaliatory action is prohibited against Submitters, Persons assisting in submitting a Submission, and Persons affiliated with the Submitter. Retaliation is defined as a direct or indirect act or omission in a work-related context that is caused by a report (internal, external) or public disclosure, and that violates or may violate the rights of a Reporting Person, a Reporting Helper or a Related Person of a Reporting Person.

Notifier or causes or may cause unjustified harm to such a person, including unjustifiably initiating proceedings against him. Examples of retaliatory actions are discrimination, termination of employment, transfer to another position, change of duties.

- 3.2. The Company shall, insofar as a given Submission requires it, provide support measures for the Submitter such psychological support.
- 3.3. The Company shall ensure that Reporting Persons are protected at least against repressive actions, discrimination or other types of unfair treatment, in particular, the submission of a Reporting Person shall not be a reason for termination of employment, transfer to another job position or change in duties.
- 3.4. The identity of the Person Making the Application may not be disclosed - without the express consent of that person. Disclosure of the identity of the Person Making the Notification is possible only in situation, in situation in which such disclosure is a necessary and proportionate obligation under the law in the context of investigations or pre-trial or judicial proceedings conducted by public authorities or courts, respectively, including in order to guarantee the right of defense of the Person Subject to the Notification. except in the case of disclosure of identity for the benefit of the Internal Auditor, the Chairman of the Management Board or the Chairman of the Supervisory Board or his deputy, unless the Submission concerns any of these persons. The above shall also apply to any other information from which the identity of the Reporting Person can be directly or indirectly identified.

#### 4. FOLLOW-UP

- 4.1. For each Notification, the Compliance Officer shall take follow-up action. If the Person affected by the Notification is the Internal Auditor or the Management Person, the follow-up action shall be taken by the Supervisory Board in accordance with Section 2.5 above.
- 4.2. Follow-up shall mean actions taken by the Compliance Officer to assess the truthfulness of the information contained in the Application and to prevent violations of Regulations that are the subject of the Application, in particular by investigating, initiating inspections or initiating appropriate legal action as provided for by the Regulations.
- 4.3. For each Application, the Compliance Officer is required to:
  - 4.3.1. to promptly inform the Chairman of the Company's Board of Directors and the Internal Auditor of the Notification received, and if the Notification concerns a Management Person, to promptly forward the Notification to the Chairman of the Supervisory Board or his deputy in accordance with Section 2.5 above;

- 4.3.2. report any signs of retaliation taken in connection with the signaling of the Violations, for possible further preventive action to the Chairman of the Company's Board of Directors and Internal Auditor or the Chairman of the Company's Supervisory Board or his deputy, respectively;
- 4.3.3. Subject to the case of anonymous Submission:
  - (i) Provide support to the Submitter (e.g., psychological support);
  - (ii) to confirm to the Person Making the Application the acceptance of the Application within 7 days of its receipt, unless the Person Making the Application has not provided a contact address;
  - (iii) Provide the Person Making the Application with feedback, within a maximum of 3 months from the confirmation of acceptance of the Application, or in the case of failure to provide confirmation from the expiration of the 7 days from the date of the Application, unless the Person Making the Application has not provided a contact address;
  - (iv) the possibility of active participation of the Person Making the Notification in the investigation of its circumstances, in particular by pointing to evidence confirming or substantiating the circumstances of the Violation and providing comments on the final findings.
- 4.4. Any contact with the Person making the Application shall be confidential to the extent that action can be taken to verify the circumstances of the Application.
- 4.5. Follow-up shall be completed within 3 months from the date of receipt of the Notification, in special cases, the person undertaking the follow-up may extend the duration of such activities by the time necessary for reliable follow-up.

## 5. FOLLOW-UP

- 5.1. A report is made of the follow-up by the leader of these activities In written or documentary form.
- 5.2. If the report referred to above does not establish the occurrence of a Violation, the Submission shall be left without further investigation. The person affected by the Notification shall be notified of the Notification and the contents of the report, subject to the confidentiality of the Person Making the Notification.
- 5.3. If the report, of which referred to above, states the occurrence of Violations, within 14 days of the report, such report shall be discussed by the Board of Directors or the Supervisory Board, as the case may be, if the Person concerned by the Report was the Internal Auditor or the Management Person.

- 5.4. The person affected by the Submission shall be notified and, if possible, present at the meeting, of which is mentioned above. Along with notification of the meeting, the person affected by the Submission shall be notified of the Submission and the contents of the report, with the Confidentiality of the Person Making the Submission.
- 5.5. The Board of Directors or the Supervisory Board, as appropriate, at the meeting referred to above, shall decide on further actions, which in particular may be:
  - 5.5.1. giving instructions to employees or expressing a written opinion;
  - 5.5.2. making an appropriate notation in the employee file, admonishment, reprimand, suspension;
  - 5.5.3. Termination of an employment contract or other agreement with the Company;
  - 5.5.4. Holding the person who committed the Violation accountable or submitting a motion to the Company's general meeting for approval of such holding accountable;
  - 5.5.5. Report Violations to the competent public authorities;
  - 5.5.6. Implementing measures to prevent future Violations, including, if necessary, conducting an information and education campaign.
- 5.6. In the event that the Request was not made anonymously, the person conducting the follow-up shall notify the Requestor of the result of the investigation conducted as to whether or not the allegations made in the Request were confirmed.

## 6. REGISTER OF NOTIFICATIONS

- 6.1. The Compliance Officer shall maintain the register of Submissions in electronic form, in a manner that ensures the completeness, integrity and confidentiality of the information, and in a manner that prevents from gaining to them access to unauthorized persons while allowing the information to be stored in a permanent manner.
- 6.2. Entry in the Register of Applications is made on the basis of the Application.
- 6.3. The Register of Notifications shall contain (i) the individual number of the Notification, (ii) the subject of the Violation, (iii) the personal data of the Person Making the Notification and the Person to whom the Notification relates necessary to identify such persons, (iv) the contact address of the Person Making the Notification, v) the date on which the Notification was made, (vi) information on follow-up actions taken, (vii) conclusions, summaries or recommendations for changes to existing or new regulations addressed to the Board of Directors in order to avoid the risk of the respective Violations in the future, (viii) the date on which the case was concluded.
- 6.4. Persons authorized to access the Application Register in addition to the Compliance Officer are: Internal Auditor, Management Persons, and Supervisory Persons, unless there is a Notification in the Register that is the subject of verification activities concerning that Management Person or Supervisory Person.

## **7. PERSONAL DATA**

- 7.1. The personal data of the Persons making the Notification of Violations and the Person to whom the Notification relates are protected in accordance with the Company's data protection rules. Data of the Person to whom the Notification relates, unless their data are processed on the basis of other legal grounds - may be processed only for the purpose of fulfilling the obligations arising from the Notification.
- 7.2. The personal data of the Person Making the Application and the Person to whom the Application relates shall be kept in confidentiality by persons participating in the processing of the Application, in particular, they shall not be made available to other employees of the Company, except to members of the Board of Directors and other persons to whom the data must be made available in order to carry out their obligations under the law.
- 7.3. Personal data and other information in the register of internal notifications are retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after the completion of the proceedings initiated by these actions.
- 7.4. Personal data that are not relevant to the processing of a particular Application are not collected, and if collected - immediately deleted.

## **8. MONITORING THE EFFECTIVENESS OF THE PROCEDURE AND UPDATING IT**

- 8.1. The Company's Board of Directors shall ensure that each employee or person employed under a civil law contract shall receive training on the principles contained in the Procedure before starting work or providing services at the Company.
- 8.2. The Company's Management Board assures that employees involved in receiving notifications and taking follow-up actions will receive periodic training, the purpose of which will be to enable the efficient, reliable, ethical standards and values of the Company to receive notifications and carry out follow-up actions, including each time the Procedure is amended and updated.
- 8.3. The Internal Auditor once to a year conducts an examination of the effectiveness and adequacy of the provisions of the Procedure and, if necessary, reports to the Compliance Officer the need to update its provisions.
- 8.4. The Compliance Officer provides the Company's Board of Directors with a report on the implementation of the Procedure once every six months - by June 30 and December 31 of a given year.
- 8.5. The Company's Management Board provides the Company's Supervisory Board with a report at least once a year  
About the execution of the Procedure.
- 8.6. The Procedure is amended in by resolution of the Board of Directors, after prior carrying out the relevant procedure if required by the Regulations.
- 8.7. The Company has not implemented a procedure for the prompt investigation of incidents related to the Company's business profile, including incidents related to corruption



and bribery, from remarks to to date no identification speeches in any business unit of the Company such defined risks.

- 8.8. To the extent not regulated in the Procedure, the provisions of the Law shall apply.
- 8.9. Subsidiaries of the Company (as defined in the accounting regulations) may voluntarily apply the provisions of this Procedure, in which case the provisions of the Procedure shall apply accordingly. The application of the Procedure is subject to the adoption of the relevant resolution by the governing body of the Company's subsidiary in question, as well as to the notification of the Compliance Officer by e-mail from such subsidiary.
- 8.10. The provisions of the above procedure shall apply mutatis mutandis to anonymous reporting by employees of violations of laws, procedures and ethical standards referred to in Article 97d of the Act of July 29, 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading and Public Companies (i.e., Journal of Laws of 2024, item 620, as amended).