

COMPLIANCE POLICY COMP S.A. CAPITAL GROUP.

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

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

COMPLIANCE (COMPLIANCE) POLICY OF COMP S.A. CAPITAL GROUP.

From the Management Board of Comp S.A. with its seat in Warsaw

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

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

We are a group of technology companies specializing in developing innovative solutions for the commerce and services market, as well as in IT, network security and cryptography.

We provide comprehensive services for even the most complex projects - starting with the development of the concept, through the design and selection of the optimal technology and its implementation, to the creation of operating procedures, maintenance, consultation and training.

Since its inception - that is, for more than 30 years - we have been guided in our activities by shared values. Values that inform our decision-making process.

The pillars on which we base our activities are humanitarianism, responsibility and readiness to work effectively for the common good.

These three core values are guideposts in our relationships with our customers, business partners, suppliers and employees.

This policy (also referred to as the "Compliance Policy" or "Compliance Policy") is applicable to Comp S.A. and to the rules adopted by the relevant bodies of Comp S.A.'s subsidiaries, including those in Comp S.A.'s Group entities, and provides guidelines for compliance with laws and regulations and ethical conduct. With its help, we are laying a strong and sustainable foundation for continued successful cooperation with each of our stakeholders, and thus for the sustainable development of our company. We are compliant with the European Sustainability Reporting Standards (ESRS).

Compliance, understood as ensuring compliance with certain regulations and standards of conduct, is the responsibility of every employee in the Comp Group.

In view of the above, it is the task of supervisors, in addition to setting an example for others, to ensure that the employees reporting to them are familiar with the Compliance Policy, know the rules contained therein, and adhere to them. To this end, both individual discussions and organizational measures adopted within the group companies are necessary.

Violations of the Compliance Policy are not and will not be tolerated.

The Management Board of Comp S.A. will ensure that the established standards are implemented and put into practice throughout the Comp S.A. Group.

1. WE COMPLY WITH THE LAW AND STANDARDS OF ETHICAL CONDUCT

The Comp Group's compliance requirements and ethical standards go well beyond compliance with the law.

The Compliance Policy is a set of universal rules of conduct that is common to the entire Comp S.A. Capital Group. The principles contained in the Compliance Policy are detailed in internal documents. They are aligned with local and supranational legal regulations and business obligations.

The purpose of the Compliance Policy and the entire compliance management system is to regulate the activities of all entities in the Comp Group in such a way that they meet the prerequisites for compliance at every level of management and operations.

The task of the aforementioned system is to identify sources of compliance risk and eliminate them, with the aim of ensuring that operations in the Comp Group are conducted in a manner that complies with national and international laws, industry requirements, internal regulations and standards, and ethical principles.

The compliance management system undergoes continuous development to reflect the values, goals and strategy of the Comp Group and minimize the risk of compliance violations at each stage of the business process

Violations can lead to criminal prosecution, heavy fines, exclusion from public procurement procedures and private tenders, as well as claims for damages and loss of reputation. In the case of the kind of business that Comp Group companies are engaged in, where much of the revenue is based on cooperation with government customers, violations in this area can be very costly in both the tangible and intangible spheres.

When we speak of ethical behavior, we mean behavior that conforms to the general principles of fair and decent conduct.

Accordingly, we expect our employees to act ethically both in their professional activities and in all related situations.

Each employee of the Comp Group is responsible for the compliance of the actions taken. Compliance issues should be addressed at every stage of the work performed.

Ethical conduct, on the other hand, we understand as being guided by a clear objective set forth in our internal regulations and taking appropriate action in this regard.

We conduct business responsibly, and in this regard we adhere to the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Labor Rights, among others.

We pay tax dues on time and in accordance with applicable regulations. We provide the competent authorities with the necessary information to correctly determine the amount of taxes and do not transfer profits/losses abroad to reduce the tax burden.

2. WE DO NOT TOLERATE CORRUPTION, BRIBERY, OR MONEY LAUNDERING

We are aware that regardless of the country or continent, the phenomenon of corruption entails disastrous consequences for both individuals and communities in general.

That's why we are fighting corruption, and thanks to transparent rules, we even avoid situations where at least the appearance of corrupt behavior would be created.

Corruption as we understand it can take many different forms (including gifts in cash or in kind, invitations, donations, consulting contracts and other forms of financial support).

Hence, in light of our principles, it is impermissible to request, accept, offer or give bribes, whether directly or indirectly.

However, it is permissible to participate in generally accepted business meals and refreshments, as well as to receive and offer gifts in the form of gifts in kind of small value and on traditional occasions in a given environment like holidays.

By our standards, employee bribery is a measurable detriment to both the group and its customers. It destroys not only morale, but above all its good name and reputation.

The Comp S.A. Group is particularly careful not to participate in money laundering and takes care not to become entangled in any way in money laundering activities.

The Comp S.A. Capital Group implements its anti-corruption policy by regularly training its employees and associates, performing relevant analyses with respect to customers, suppliers, contractors and business partners, raising employees' and associates' awareness of corruption and other abuses, encouraging employees and associates to report violations of the law and unethical behavior in accordance with the applicable procedure, and by using all legal mechanisms created to prevent and counteract the occurrence of corruption, bribery or money laundering.

3. WE DO NOT TOLERATE RESTRICTION OF COMPETITION AND ILLEGAL AGREEMENTS

Comp S.A. Capital Group adheres to the principle of fair competition. We convince customers with both the high quality of the products and services we provide, which we offer at market prices, and the innovation of our solutions.

We oppose unacceptable agreements and arrangements that lead to a restriction of competition.

Responsibility for compliance with competition rules is borne by each employee. Agreements that lead to distortion of competition are prohibited.

We are committed to transparency in our processes so that customers and business partners can be assured that we operate in accordance with the principles of fair competition. Transparency strengthens trust in our company and affects the stability of our business relationships.

We strive to constantly improve the quality of our products and services and respond to customer needs. This allows us to stand out in the market.

We focus on building long-term relationships with our customers and partners, which is based on mutual respect and joint development. An ethical approach to competition promotes the stability of cooperation and maintains customer confidence.

Complying with the rules of competition has a positive impact on our reputation as a company that operates responsibly and ethically. Trust is one of the key values on which we base our business.

We regularly hold training sessions on fair competition rules so that all employees are aware of the responsibilities involved in complying with these rules. In this way, we avoid breaking the rules and raise the level of knowledge in our organization.

By adhering to the principles of fair competition, we contribute to the development of the entire industry and the construction of a healthy market. Our attitude positively influences market standards, promoting equal access to the market for all participants.

Restrictive actions can lead to negative consequences for consumers, such as higher prices or poorer service quality. Our company puts the customer's welfare first, which is why we oppose practices that may harm their interests.

4. WE RESPECT HUMAN RIGHTS. WE DO NOT TOLERATE ILLEGAL EMPLOYMENT OR UNDECLARED WORK (BLACK LABOR). WE RESPECT WORKERS' RIGHTS.

Respect for the dignity of others is one of the pillars of Comp Group's operations and values.

We comply with international standards on human and labor rights including, in particular, those set forth in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights. We are committed to providing a safe working environment, whether legally, ethically or emotionally.

We do not employ children. We oppose forced labor.

We adhere to regulations on the hiring of both our own employees and collaborators, as well as external employees, and categorically oppose illegal employment and undeclared work. In addition, we adhere to ensuring that there is no wage gap between men and women.

We are committed to ensuring that our suppliers' employees are hired and paid based on fair and legitimate contracts.

We require our suppliers, as well as their employees and associates, to comply with legal requirements, and we do not allow the employment of people who do not have residency and work permits.

We respect the right of employees to form and join trade unions. We are guided by the principle of equal opportunity and equal treatment.

We promote consultation and cooperation between the employer and employees and their representatives on matters of mutual interest.

We oppose and counteract all conduct bearing the hallmarks of prohibited conduct. Detailed information in this regard is included in the Policy Against Prohibited Behavior.

We are open to any person, regardless of gender, age, origin, nationality, religion, sexual orientation, appearance, health, fitness or any other aspect.

We trust that the potential of diversity and its importance for the development of any company, its innovation and the formation of a friendly and irregularity-free professional space is the key to success.

We create an organizational culture in which each person feels respected and understood. As a result, we build trust and strengthen bonds between employees, which affects their satisfaction and commitment.

With a team with diverse backgrounds and experiences, we better understand and represent a broad spectrum of customers. This helps us build stronger relationships with customers and create services and products tailored to their needs.

We educate our employees about the value of diversity and teach them how to eliminate prejudice. We strive to make the workplace free of stereotypes, which promotes harmonious cooperation and mutual understanding.

Openness and respect for diversity attract talented professionals who seek companies with high ethical standards. Such policies positively affect our image and contribute to our reputation as a responsible and inclusive employer.

We provide a space where every employee can feel safe and freely express themselves, which helps create cohesive teams and a friendly working atmosphere.

Our approach to diversity is part of our social responsibility, which strengthens our position in the industry as a company that is responsible and committed to sustainability.

Our declarations are supported by relevant internal procedures.

5. CASES OF CONFLICTS OF INTEREST REQUIRE TRANSPARENCY

Our success is also the success of all our employees. This success, in turn, requires that each employee take action in the interest of the entire group.

It is unacceptable to conduct private activities and actions (business) at the expense of any Comp Group company.

In situations where an employee or associate of any Comp S.A. Group company has a personal, family, financial or any other relationship with partners of any Comp S.A. Group company or with persons employed by them that could affect the objectivity of decisions or actions taken in the course work performed for the Comp S.A. Group company in question, he/she shall act in accordance with the Conflict of Interest Management Policy in force.

6. WE ENSURE THE PROTECTION OF CONFIDENTIAL INFORMATION

As the Comp Group, we operate transparently and disclose information about our operations to the extent required by law. This allows various stakeholder groups to better understand our operations.

At the same time, we protect confidential information regarding the Comp S.A. Group. We

care about the protection of personal data.

We protect and safeguard confidential information provided to us by our customers and business partners.

We do not use confidential information to which we do not have the appropriate rights or permissions. We protect and safeguard against the possibility of unauthorized access to or use of information of a commercial, technical or scientific nature, the disclosure of which could expose any of the Comp Group companies to harm.

In order to protect and ensure information security - we have implemented an information security management system based on ISO 27001:2017-6 in 2022. We are constantly improving information security standards.

Intellectual property is a competitive advantage for the Comp Group and must therefore be protected. No employee may unauthorizedly transfer knowledge of the company's internal data, processes and plans to any third party.

Persons who use confidential information for their own benefit or unauthorizedly share such information with third parties commit a crime and face the consequences provided by generally applicable laws.

7. SOCIAL RELATIONS IN THE COMPANY

We are committed to the principles of respect, honesty and loyalty in our mutual relations.

We expect all employees to contribute to a productive work environment through tolerance and courtesy in their interactions with each other.

The loyalty of each employee is the foundation of our company's success.

Employee loyalty means not only responsibility for tasks and responsibilities, but also caring for the good name of the organization and its interests. We build loyalty through shared values, stable employment conditions and adherence to ethical principles. This allows our employees to feel part of a team that strives for success together.

For us, respect is a supreme value. Every employee, regardless of position or seniority, deserves to be treated fairly and with dignity. We attach importance to making everyone feel valued and treated fairly. Respect at work translates into a better understanding of the needs and expectations of colleagues, which promotes harmonious cooperation and reduces the risk of conflict.

We foster an organizational culture in which integrity is central to all aspects of professional relationships. We expect employees to openly and honestly communicate their needs and respect the boundaries of others. Integrity also manifests itself in transparent reporting of work performance and in accepting responsibility for one's actions, which fosters trust and stability in the organization.

Kind attitudes and mutual assistance in daily tasks enhance team spirit and build a positive atmosphere in the . We make sure that every employee is aware that even small gestures of kindness matter and contribute to creating an environment in which people feel good.

We believe that a productive work environment is based on relationships based on trust, mutual support and camaraderie. Employees who feel safe and comfortable can fully concentrate on accomplishing their tasks, which translates into greater efficiency for the entire team. We create conditions conducive to both individual and team development.

We understand that differences of opinion can arise in any work environment, so we promote open and direct communication as a way to resolve conflicts. We support employees in expressing their needs and expectations and seeking consensus. In this way, we eliminate misunderstandings and build lasting relationships based on cooperation and mutual respect.

We encourage employees to support each other, both in the face of professional challenges and in difficult personal situations. Solidarity and compassion strengthen team bonds, which contributes to better employee well-being and greater stability and commitment to daily duties.

The principles of respect, honesty and loyalty are the pillars that allow us to create an organization based on reliable values. All employees, at every level of the organization, are responsible for adhering to them, so we are building a culture based on trust and responsibility, which fosters both the development of individuals and the entire Comp S.A. Group.

By nurturing the above values, we create a working environment where social relations are the foundation of not only a professional, but also a friendly and supportive team, which accounts for the success of our organization.

8. REPORTING OF IRREGULARITIES

We allow our employees, co-workers, business partners, and others to comment on existing or potential irregularities.

The highest priority in the Comp S.A. Capital Group is compliance with applicable laws and internal regulations. Identification of violations or irregularities allows us to avoid financial and image damage to Comp S.A. Capital Group companies and our business partners. J

We make every effort to ensure that any misconduct is identified and remedied as soon as possible. To this end, we have implemented internal regulations on whistleblowing and whistleblower protection, in particular the Whistleblower Procedure.

In addition, there is a Compliance Officer in the Comp S.A. Group.

The Compliance Officer takes an independent stance on violations of internal procedures and regulations, laws and ethics adopted in the Comp S.A. Group.

An employee of any of the Comp Group companies who witnesses a violation may take independent action to correct the situation.

Employees may report violations of internal procedures and , laws or the Code of Ethics to their immediate superiors, and if this is not possible or is not advisable due to the nature of the matter, they should contact the Compliance Officer directly, who will take investigative action. If violations are reported to the immediate superior, the latter is obliged to forward the report to the Compliance Officer.

A report on the violation can also be made by an external stakeholder.

When conducting an investigation, we ensure the protection of the identity and discretion of the reporting party. Until the allegations are confirmed, the identity of the reported person is also protected. The above is intended to protect the aforementioned persons from negative consequences arising from the mere fact of reporting a violation. The protection does not include the possibility of disclosing the reporting person's personal data only if the requirement is based on mandatory provisions of law.

We do not tolerate any retaliatory actions taken against reporters. If such actions are found to have occurred, the person committing them may be to separate disciplinary proceedings, which may result in termination of employment.