



INFRINGEMENT NOTIFICATION PROCEDURE
IN COMP S.A.

Adopted by the Resolution of the Board of Directors of Comp SA No. 2 of 20 November 2024.
Consolidated text adopted under the Resolution of the Board of Directors of Comp S.A. No. 2
of 20 November 2024

The procedure for reporting violations at Comp S.A. with its registered office in Warsaw (hereinafter referred to as the "Company") established on the basis of the provision of Article 24 of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928 as amended) (hereinafter referred to as the "Act") defines the principles and methods of reporting violations of the law and ethical procedures and standards applicable at the Company.

1. DEFINITIONS

Capitalized expressions used in this Procedure shall be understood as follows:

- 1.1. "Internal Auditor" - the person responsible in the Company for, among other things, the management of fraud risk, elected by the Board of Directors and approved by the Supervisory Board;
- 1.2. "Compliance Officer" - the person authorised in writing by the Board of Directors to receive and verify Reports and Information on Violations and to take follow-up actions, as well as to process personal data accordingly;
- 1.3. "Directive 2019/1937" - Directive 2019/1937 of the European Parliament and of the Council (EU) of 23 October 2019 on the protection of whistleblowers under Union law;
- 1.4. "Breach Information" - information, including reasonable suspicion, regarding actual or potential Breaches that have occurred or are likely to occur at the Company or any other organisation where the Whistleblower works or has worked, where the Whistleblower has been involved in the recruitment process or other pre-contractual negotiations, or information regarding attempts to conceal such Breaches;
- 1.5. "Feedback" - means the provision of information to the Reporting Person on the follow-up actions planned or taken and the reasons for such actions;
- 1.6. "Breach" - acts or omissions that are unlawful as referred to in Directive 2019/1937, including breaches of common law, as well as breaches of internal regulations applicable to the Company including, in particular, regulations, policies, codes, procedures and ethical standards;
- 1.7. "Labour Code" - the Act of 26 June 1974 Labour Code (Journal of Laws No. 24, item 141 as amended);
- 1.8. "Managing Person" - a person who is a member of the Management Board of the Company;
- 1.9. "Supervisory Person" - a person who is a member of the Supervisory Board of the Company;
- 1.10. "Procedure" - this Whistleblowing Procedure;
- 1.11. "Reporting Person" - an employee of the Company within the meaning of the Labour Code, a person cooperating with the Company under a civil law contract, also in the event that the employment or civil law relationship has already terminated, a person whose employment or civil law relationship is to be



established, in the event that the Information on Infringements has been obtained in the course of the recruitment process or other negotiations preceding the conclusion of the employment contract, a shareholder or partner of the Company, a Management Person, a Supervisory Person, an intern, an apprentice irrespective of whether the above-mentioned persons receive remuneration for the performance of their duties or not; "Reporting Person" - a person who is a member of the Management Board of the Company; "Supervisory Person" - a person of the Supervisory Board of the Company; "Procedure" - this Whistleblower Procedure; "Procedure" - this Whistleblower Procedure. persons receiving remuneration for the performance of their duties, volunteers, 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 Notification relates" - means the natural person, legal person or unincorporated organisational unit to which the Act confers legal capacity, who is identified in the Notification as the person who committed the Infringement or with whom the person is associated;
- 1.13. "Person assisting with the Notification" - means an individual who assists the Reporting Person with a report 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 board of directors 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" - the board of directors of the Company;
- 1.20. "Notification" - means the communication of Information on Breaches.

2. REPORTING OF BREACHES

- 2.1. The Procedure covers the rules and the manner in which Reports are to be made by Reporting Persons.
- 2.2. Any person (Reporting Person) who has encountered or obtained Information on Infringements has the opportunity to submit a Report.
- 2.3. The Report should include at least the following:
- 2.4. (a) the date and place where the Breach occurred or the date and place where the information about the Breach was obtained; (b) a description of the specific situation or circumstances giving rise to the possibility of a Breach; (c) the identification of the Person to whom the Report relates; (d) the identification of a

possible victim; (e) the identification of any witnesses to the Breach; (f) the identification of any evidence and information available to the Reporting Person that may be helpful in the process of dealing with the Report; (g) an indication of the preferred method of return contact including personal details of the Reporting Person.

- 2.5. The Notification is made to the Compliance Officer: (i) at a face-to-face meeting after the date and place have been agreed upon, with a 14-day deadline for setting the date of the meeting from the date the Compliance Officer receives the request for a face-to-face meeting; (ii) in a telephone conversation at telephone number +48 886 260 650, from which a record of the conversation will be drawn up reproducing the exact course of the conversation, and on the content of which the Reporting Person will be able to check, correct and approve; (iii) by sending an e-mail to: compliance@comp.com.pl; (iv) by addressing a letter to: Compliance Officer, Comp SA 116 Jutrzenki Street, 02-230 Warsaw with the notation "Do not open. 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 information channels indicated in this section ensure the confidentiality of the information relating to the Person Making the Application, as well as the completeness, integrity of the information and that it is impossible for unauthorised persons to gain access to it, while at the same time allowing the information to be stored permanently. 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 is obliged to forward the notification to the Chairman of the Supervisory Board or his deputy without delay, but no later than within 7 days of receipt of the notification. 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 and comprising an external, independent expert.
- 2.7. It is also possible to submit the Application in anonymity of the Person Submitting the Application, i.e. without providing personal data - point 2.3. letter g - via electronic mail to the following address: compliance@comp.com.pl or in any other manner 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 a public body referred to in Art. 2 para. 6 of the Act.

3. PROTECTION AND SUPPORT MEASURES

- 3.1. The Company is prohibited from taking any retaliatory action against Reporting Persons, Persons assisting in making a Reporting and Persons associated with the Reporting Person. Retaliatory action 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 is likely to violate the rights of a Reporting Person, a



Reporting Facilitator or a Related Person of Reporting Person or causes or is likely to cause unreasonable harm to such person, including unjustifiably initiating proceedings against such person. Examples of retaliatory actions include discrimination, termination of employment, transfer to another position, change of duties.

- 3.2. The Company shall, insofar as a particular Report requires it, provide support measures for the Reporting Person such as psychological support.
- 3.3. The Company shall ensure that the Reporting Person is protected against at least reprisal, discrimination or other unfair treatment, in particular, the submission of a Report shall not be a reason for termination of employment, transfer to another position or change of duties.
- 3.4. The identity of the Reporting Person must not be disclosed - without his or her express consent. Disclosure of the identity of the Reporting Person is only possible if such disclosure is a necessary and proportionate legal obligation in the context of investigations or preliminary or judicial proceedings by public authorities or courts, respectively, including for the purpose of guaranteeing the right of defence of the Reported Person. except in the case of disclosure of the identity to the Internal Auditor, the President of the Management Board or the Chairman of the Supervisory Board or his deputy, unless the Report 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 ACTIONS

- 4.1. The Compliance Officer shall follow up on any Report. If the Reporting Person is the Internal Auditor or a Management Person, the follow-up action is taken by the Board in accordance with paragraph 2.5 above.
- 4.2. Follow-up action is understood to mean action taken by the Compliance Officer to assess the veracity of the information contained in the Notification and to counteract a breach of the Regulations that are the subject of the Notification, in particular by investigating, initiating an audit or initiating appropriate legal action as provided for by the Regulations.
- 4.3. For each Notification, the Compliance Officer is obliged to:
 - 4.3.1. immediately inform the Chairman of the Board of Directors of the Company and the Internal Auditor of the Notification received and, if the Notification concerns a Management Person, to immediately forward the Notification to the Chairman of the Supervisory Board or his deputy pursuant to section 2.5 above;
 - 4.3.2. to report any retaliatory action taken as a result of the Whistleblowing to the Chairman of the Company's Management Board and the Internal Auditor, or to the Chairman of the Company's Supervisory Board or his deputy, as the case may be, for possible further preventive action;

- 4.3.3. subject to the case of anonymous Reporting:
- (i) provide support to the Submitting Person (e.g. psychological support);
 - (ii) Confirm to the Submitting Person the acceptance of the Submission within 7 days of its receipt, unless the Submitting Person has not provided a contact address;
 - (iii) Provide the Reporting Person with feedback within a maximum of 3 months of the acknowledgement of receipt of the Report or, if no acknowledgement has been provided, 7 days of the date of the Report, unless the Reporting Person has not provided a contact address;
 - (iv) the opportunity for the Reporting Person to actively participate in the investigation of its circumstances, in particular by providing evidence to corroborate or substantiate the circumstances of the Infringement and to comment on the final determination.

4.4. All contacts with the Reporting Person shall be confidential to the extent necessary to follow up on the circumstances of the Reporting.

4.5. Follow-up shall be completed within 3 months of the date of receipt of the Notification, in special cases, the Person Making the Follow-up may extend the duration of the Follow-up by the time necessary to conduct the Follow-up diligently.

5. FOLLOW-UP

5.1. A written or documentary report shall be drawn up on the follow-up action by the person carrying out the follow-up action.

5.2. If the report referred to above does not establish an Infringement, the Notification shall be left without further action. The person to whom the Notification relates 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 referred to above identifies an occurrence of a Breach, within 14 days of the report being issued, such report shall be discussed by the Management Board or the Supervisory Board, as the case may be, if the Reported Person was the Internal Auditor or a Management Person.

5.4. The person to whom the Report relates shall be notified and, where possible, present at the meeting referred to above. Together with the notice of the meeting of the Person affected by the Submission, the Submission and the contents of the report shall be notified in confidence to the Person making the Submission.

5.5. The Management Board or the Supervisory Board, as appropriate, at the meeting referred to above shall decide on further action, which may in particular be:

- 5.5.1. giving instructions to employees or expressing a written opinion;



- 5.5.2. making an appropriate annotation in the employee's file, admonishment, reprimand, suspension;
- 5.5.3. termination of the employment contract or any other contract with the Company;
- 5.5.4. holding the person who committed the Infringement accountable or submitting a request to the Company's general meeting for approval of such accountability;
- 5.5.5. reporting the Infringement to the competent public authorities;
- 5.5.6. implement measures to prevent future Breaches, including, if necessary, an information and education campaign.

5.6. In the event that the Report has not been made anonymously, the person conducting the follow-up shall notify the Reporting Person of the outcome of the investigation conducted as to whether or not the allegations made in the Report have been confirmed.

6. REGISTER OF REPORTS

- 6.1. The Compliance Officer shall maintain a 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 unauthorised persons from gaining access to it, while allowing the information to be stored in a permanent manner.
- 6.2. Entry in the Notification Register shall be made on the basis of the Notification.
- 6.3. The register of Notifications shall contain (i) the individual number of the Notification, (ii) the subject of the Infringement, (iii) the personal data of the Person Making the Notification and the Person to whom the Notification relates necessary to identify them, (iv) the contact address of the Person Making the Notification, (v) the date on which the Notification was made, (vi) information on the follow-up actions taken, (vii) conclusions, summaries or recommendations for changes to existing or new regulations addressed to the Board in order to avoid the risk of the Infringement in question in the future, (viii) the date on which the case was concluded.
- 6.4. The persons authorised to access the Notification Register in addition to the Compliance Officer are: Internal Auditor, Management Persons and Supervisory Persons, unless there is a Report in the Register that is the subject of a follow-up action concerning that Management Person or Supervisory Person.

7. PERSONAL DATA

- 7.1. The personal data of the Reporting Persons and the Person to whom the Report relates shall be protected in accordance with the Company's data protection rules. The data of the Notified Person - unless their data are processed on the basis of

other legal grounds - may only be processed for the purpose of fulfilling the obligations arising from the Notification.

- 7.2. The personal data of the Person Making the Notification and the Person to whom the Notification relates shall be kept confidential by the persons participating in the consideration of the Notification, in particular, they shall not be made available to other employees of the Company, except for the members of the Management Board and other persons to whom the data must be made available in order to fulfil the obligations arising from the provisions of the law.
- 7.3. Personal data and other information in the Internal Notification Register shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by these actions have been completed.
- 7.4. Personal data that is not relevant to the processing of a specific Request shall not be collected and, if collected, shall be deleted immediately.

8. MONITORING THE EFFECTIVENESS OF THE PROCEDURE AND UPDATING IT

- 8.1. The Company's Management Board ensures that each employee or person employed under a civil law contract will 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 ensures that the employees in charge of accepting reports and taking follow-up actions will receive periodic training, the purpose of which will be to enable them to accept reports and carry out follow-up actions efficiently, reliably, in line with ethical standards and the Company's values, also in the event of each amendment and update of the Procedure.
- 8.3. Once a year, the Internal Auditor 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 reports to the Company's Board of Directors once every six months - by 30 June and 31 December of the relevant year - on the implementation of the Procedure.
- 8.5. The Management Board of the Company shall submit a report on the implementation of the Procedure to the Supervisory Board of the Company at least once a year.
- 8.6. The Procedure is amended by a resolution of the Management Board, following an appropriate 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, due to the lack of identification to date of the occurrence of such defined risks in any organisational unit of the Company.
- 8.8. To the extent not regulated in the Procedure, the provisions of the Act shall apply.



- 8.9. Subsidiaries of the Company (within the meaning of the accounting regulations) may voluntarily apply the provisions of this Procedure, in which case the provisions of the Procedure shall apply accordingly. As a condition for the application of the Procedure, the relevant resolution must be adopted by the governing body of the relevant subsidiary of the Company and the Compliance Officer must be notified of this by e-mail by such subsidiary.
- 8.10. The provisions of the above Procedure apply mutatis mutandis to the anonymous reporting by employees of violations of the law, procedures and ethical standards referred to in Article 97d of the Act of 29 July 2005 on Public Offering and Conditions for Introducing Financial Instruments to Organised Trading and on Public Companies (i.e. Journal of Laws of 2024, item 620, as amended).