

# **ANTI-CORRUPTION POLICY OF THE COMP S.A. CAPITAL GROUP.**

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

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

## PREAMBLE

Comp S.A., with its registered office in Warsaw, is a public company which is the parent company of the entities whose up-to-date list can be found on the company's website at: [www.comp.com.pl/o-comp/grupa-kapitalowa-comp/](http://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".

Corruption is one of the greatest threats to the proper functioning of any organisation. As the Comp S.A. Capital Group, our role in this regard is clear and our approach firm. We profess the principle - zero tolerance for corruption in any form.

This Anti-Corruption Policy (hereinafter: "**Policy**") applies to Comp S.A. and - under the rules adopted by the relevant bodies of Comp S.A.'s subsidiaries, also to entities in the Comp S.A. Capital Group. The Management Board of Comp S.A. will ensure that the standards established are implemented and applied in practice throughout the Comp S.A. Capital Group.

The Policy is a development of our Code of Ethics. The purpose of the Policy is to provide as detailed guidance and principles as possible to assist in detecting corruption and responding to this undesirable phenomenon.

Corruption issues can be extremely complex and stressful. If you have any questions or concerns, please seek support and advice from the Compliance Officer, Comp S.A..

Integrity is one of the fundamental values espoused by the Comp S.A. Group, which we practice and promote every day at every level of our business.

## I. DEFINITIONS

Whenever the Anti-Corruption Policy refers to:

- 1.1. **Company / Comp** - refers to the company operating under the name of Comp S.A. z/s in Warsaw.
- 1.2. **Comp S.A. Capital Group**. - it should be understood as Comp S.A. Capital Group within the meaning of the Accounting Act of 29 September 1994, the current list of which is indicated on the website referred to at the beginning of the Policy.
- 1.3. **Employee** - it should be understood as representatives and members of the bodies, a person employed on the basis of an employment contract, a temporary employee, a trainee, an apprentice, a person employed on the basis of an appointment or a civil law contract, regardless of the level, department and/or grade of the person in an entity of the Comp S.A. Capital Group to which the Policy applies.
- 1.4. **Collaborator** - it should be understood as any natural person cooperating with the entities of the Comp S.A. Capital Group within the scope of such natural person's business activity, in particular as a supplier of services or products.

- 1.5. **Supplier** - shall be understood as any natural person, legal entity or organisational unit without legal personality, from which individual units of the Comp S.A. Capital Group purchase products or provide services to them.
- 1.6. **Contractor / Client** - it shall be understood as any natural person, legal person or organisational unit without legal personality, for whose benefit the particular units of the Comp S.A. Capital Group sell products or provide services.
- 1.7. **Corrupt actions / corruption** - it should be understood as any action or omission to act, as well as a promise of such action, in order to obtain, illegally or unethically, a benefit given, promised or presumed, whether material or immaterial, directly or indirectly, in particular actions meeting the requirements of the offences defined in Article 229 - 230a of the Act of 6 June 1997 of the Penal Code.
- 1.8. **Other malpractice** - is to be understood as actions that do not constitute corrupt activities, but are contrary to generally accepted principles of ethical business conduct and/or constitute other violations of law.

## II. OBJECTIVES OF THE POLICY

1. The purpose of the Policy is to establish uniform principles and standards of conduct aimed at preventing and responding to actions bearing the hallmarks of corruption, and, in the event of fraud, to prevent and counteract abuses committed to the detriment of entities of the Comp S.A. Capital Group and actions that are inconsistent with the principles of conducting business in a transparent, ethical manner and in accordance with the rules of fair competition (ESRS G1).
2. The purpose of the Policy is also to ensure transparency of actions towards Clients, Co-workers and Suppliers.
3. The Policy sets out how to deal with situations where there is a threat of corruption or behaviour with the characteristics of corruption.
4. The Comp S.A. Capital Group supports and encourages its Customers, Employees, Collaborators, and Suppliers to be guided in their actions by openness, honesty, ethical principles and compliance with applicable laws, including in particular the prevention of any manifestation of corruption.
5. The principles set out in the Policy are complementary to national and international anti-corruption laws.
6. This Policy is in line with the European Sustainability Reporting Standards (ESRS).

## III. SCOPE OF THE POLICY

All Employees including representatives, as well as Comp S.A. shareholders, Collaborators, Suppliers, Contractors and all other entities in business relations with the Comp S.A. Group must refrain from engaging in any form of corruption.

It is incumbent on these persons to ensure that their actions are in compliance with local, national and international laws and regulations applicable to their business, taking into account the principles covered by the Policy and the anti-corruption regulations contained in the Code of Ethics.

#### **IV. RESPONSIBILITIES**

1. The implementation and supervision of compliance with the Policy is the responsibility of the Board of Directors of Comp S.A., which appoints one Board Member from among its members responsible for, among other things, issues related to the scope defined by the Policy.
2. The Anti-Corruption Policy, updated in accordance with the adopted principles for reviewing compliance documentation, is available at Comp S.A.'s registered office, on the intranet site [www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/](http://www.comp.com.pl/relacje-inwestorskie/dokumenty-spolki/).
3. All Employees and Associates of the entities operating within the Comp S.A. Capital Group - are obliged to familiarise themselves with the Policy and strictly adhere to its principles.
4. Persons employed in managerial positions should pay attention to any manifestation of irregularities with regard to the processes functioning in the Comp S.A. Capital Group, paying particular attention to ensuring that their actions and omissions do not result in any doubts as to the legality of given actions or compliance with the ethical principles adopted in the Capital Group.
5. In the event of any suspicion of the occurrence or occurrence of actions of a corrupt nature or actions bearing the hallmarks of other abuses - an Employee or Associate is obliged to report them immediately in accordance with the principles set out in the Policy.
6. In particular, the following are considered to be prohibited activities:
  - a) promising any material or personal benefit,
  - b) offering any material or personal benefit,
  - c) giving any material or personal benefit,
  - d) accepting any material or personal benefit.
7. Employees and Associates of any of the Group companies - are categorically prohibited from engaging in any corrupt or otherwise abusive activities under any circumstances or making any preparations for such activities.

#### **V. CORRUPT ACTIVITIES**

1. For the purposes of this Policy, corruption is understood to mean any act or omission to act, as well as the promise of such, in order to obtain illegally or unethically an advantage given, promised or implied, whether tangible or intangible, directly or indirectly.

2. Corrupt conduct occurs when a person wishing to achieve an objective for themselves or for an entity or person they represent promises, offers or gives a pecuniary advantage (i.e. an advantage the value of which can be expressed in money, understood as an increase in the value of property, as well as a reduction in liabilities encumbering the property) or a personal benefit (understood as a non-pecuniary benefit improving the situation of the person concerned) to a person who performs public functions or important functions in economic dealings in order to obtain this objective. It is irrelevant whether such actions are undertaken personally or with the assistance of intermediaries.
3. The most common corrupt activities are:
  - a) **bribery/bribery** - including two varieties of it: passive (solicitation, extortion, agreement to receive an advantage, acceptance of an advantage) and active (offer, promise to give or give an advantage),
  - b) use of public funds and assets for private or personal gain,
  - c) **paid patronage/trafficking in influence** - understood as invoking influence in an institution disposing of public funds or inducing a belief or reassurance in another person of the existence of such influence, including offering (active paid patronage) or seeking (passive paid patronage) an intermediation in arranging a matter in exchange for a financial or personal benefit or its promise,
  - d) irregularities in connection with procedures concerning public procurement, obtaining contracts, concessions or permits as well as decisions of courts and public administration bodies,
  - e) evasion of obligations under generally applicable laws, in particular customs and tax obligations,
  - f) deliberate and unlawful use of public funds,
  - g) favouritism, nepotism, cronyism and other unlawful practices in the area of labour relations.

## VI. OTHER FRAUD

For the purposes of the Policy, other malpractices include any act that bears the hallmarks of a criminal offence or misdemeanour (including fiscal offences), as well as other unlawful behaviour, in particular:

- a) misappropriation of property of any of the entities belonging to the Comp S.A. Capital Group. (in particular, materials, products, equipment, know-how), property of Clients, Suppliers, or other persons with whom the Employee has business relations,
- b) Intentional provision of false data in financial statements, making them unreliable and not reflecting the actual factual and legal situation,

- c) intentional misrepresentation in the documents of any company in the group,
- d) intentional falsification of documents of any entity belonging to the Comp S.A. Capital Group. (e.g. contracts, letters, resolutions, decisions, minutes) or introducing other changes to them, not approved by the bodies authorised to do so under the provisions of law or internal regulations,
- e) intentional falsification or alteration of accounting entries and supporting documentation, and improper application of accounting principles,
- f) any other intentional acts resulting in damage to any of the entities belonging to the Comp S.A. Capital Group or violating applicable policies or procedures: Compliance Policy, Code of Ethics or Supplier Code.

**VII. ANTI-CORRUPTION POLICY PRINCIPLES. TRANSPARENCY OF OPERATIONS  
AND  
"ZERO" TOLERANCE OF CORRUPTION**

1. All Employees and Associates act in accordance with applicable law and the Comp S.A. Group's adopted policies, procedures (including the Compliance Policy and the Code of Ethics), as well as other internal regulations, applying the principle of zero tolerance for corruption and paid patronage.
2. In accordance with the Anti-Corruption Policy adopted, it is forbidden for Employees and/or Associates to undertake, either internally or externally, any acts of a corrupt or other abusive nature, whether they are undertaken directly or through third parties.
3. Employees and Associates must not offer, give, promise, request or accept any financial or personal benefit: (i) which could be perceived as illegal, unethical or inappropriate; (ii) which is intended to influence the terms of a transaction; (iii) which is given in cash or its equivalent (e.g. gift cards, vouchers).
4. Gifts or favours outside the standard business relationship to current or prospective customers, their employees or agents, or other persons (including, but not limited to, government officials) with whom the group company has a business relationship or with whom the group company intends to enter into a contract are prohibited. Detailed regulations in this regard are contained in Chapter XI of the Policy.
5. Gifts of sums of money are completely prohibited and, if offered, must be refused.
6. Any competitions with prizes are held in accordance with the Policy and generally applicable laws.
7. The entities of the Comp S.A. Group maintain their accounting books and financial policy in a transparent manner and in compliance with the applicable laws, including the International Accounting Standards or the Polish Accounting Standards applicable to them, as appropriate. In particular, the use, including the marketing, of false documents and invoices and, moreover, the introduction of improper, ambiguous or misleading accounting entries is prohibited. It is forbidden to use any accounting procedures,

techniques or solutions that would meet the prerequisites of being considered "creative accounting" or aimed at making or accepting illegal payments.

## **VIII. COMPLIANCE WITH INTERNATIONAL LAWS AND CONVENTIONS**

The Comp S.A. Group complies with both national and international anti-corruption legislation in its operations, taking into account the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the United Nations Convention Against Corruption, the Council of Europe Criminal Law Convention on Corruption.

## **IX. TRANSPARENCY OF ANTI-CORRUPTION POLICY**

1. All contact with Customers, Suppliers and Associates should be for business purposes. Contact should take place through business correspondence by email, post, business telephones and face-to-face meetings at the headquarters of any of the group companies or the premises of the entity concerned.
2. All letters received and sent shall be recorded in the register of incoming and outgoing correspondence.
3. Presentations of services, products and solutions offered by the Comp S.A. Capital Group contain only factual and marketing elements concerning the products, services and/or solutions presented in them.

## **X. ANTI-CORRUPTION POLICY IN PRACTICE**

The Comp S.A. Capital Group implements the Anti-Corruption Policy through (ESRS G1):

- a) training its Employees and Associates,
- b) carrying out relevant analyses with regard to Customers, Suppliers, Contractors or business partners, bearing in mind the potential risk of corruption or money laundering, before engaging in business relations with a specific entity,
- c) raise awareness among Employees and Associates of corruption and other malpractices,
- d) encouraging Employees and Associates to report violations of this Policy and unethical behaviour in accordance with the existing Whistleblower Procedure,
- e) reporting suspected or suspected violations of applicable anti-corruption laws to the appropriate law enforcement authorities,
- f) counteracting corrupt and other abusive activities by encouraging Customers, Suppliers, Associates with whom the organization does business to implement similar anti-corruption practices.

## **XI. GIVING AND ACCEPTING GIFTS (PRESENTS), USING OTHER FORMS OF HOSPITALITY AND HANDLING DONATIONS**

1. The exchange of gifts and offers of entertainment may facilitate the building of business relationships; however, in the case of certain gifts and offers of entertainment, this may entail undesirable consequences, in particular loss of reputation and other risks of an image nature both in the interaction to the inside of the Comp S.A. Capital Group and to the outside.
2. The Policy on giving and accepting gifts (presents), the use of other forms of hospitality and the treatment of donations applies to all Employees as well as individuals who are Associates.
3. The provisions of the Policy regarding the limit on the value of benefits do not apply to receipts from business meetings (breakfasts, lunches, dinners) with clients and partners invited by Employees or Associates to such a meeting in order to build and maintain business relationships.
4. Our Employees may only attend these meetings in the performance of their official duties and provided that the meeting does not deviate in character from the standards accepted in ordinary business relations.
5. Gift - includes any given or accepted benefit for which the giver/receiver does not pay, in particular:
  - a) delicatessen baskets,
  - b) leather and office accessories,
  - c) office electronics - e.g. earphones,
  - d) tickets or passes for entertainment and leisure events,
  - e) gift vouchers,
  - f) discounts and non-monetary benefits, e.g. invitations to events not directly related to work duties, in Poland or abroad.
6. Our employees are entitled to accept, without additional record-keeping, gifts of symbolic material value of a marketing nature, such as calendars, pens or other advertising gadgets with the partner's logo, as well as gifts customary in exceptional situations, e.g. on the occasion of Christmas, Easter or anniversaries, but with a material value of no more than PLN 200.
7. In the case of gifts from Comp S.A. partners and suppliers whose value exceeds 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.

8. It is strictly forbidden to accept any gifts in the form of cash or cash equivalents, e.g. ID cards or vouchers, etc.
9. It is permitted for our employees to give gifts of symbolic material value having a marketing character, such as calendars, pens or other advertising gadgets with the logo or trademark of an entity from the Comp S.A. Capital Group.
10. In exceptional situations (Christmas, Easter, anniversaries), it is permissible for our employee to give a symbolic gift of a material value of no more than PLN 200 to an external customer. This rule does not apply to public officials.
11. It is forbidden 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.
12. It is strictly forbidden to give any gifts or offers of entertainment of an indecent or sexual nature or which may otherwise adversely affect the reputation of the Comp S.A. Group.
13. Employees are allowed to participate in free conferences, trainings or seminars organised by business partners (e.g. contractors, subcontractors, other entities cooperating with entities from the Capital Group of Comp S.A.), if their subject matter is related to the scope of professional duties of the participating employees.
14. Employees may accept invitations to other events only if participation in such an event is in line with the Comp S.A. Capital Group's business profile. The aforementioned event must also be attended by a representative of the company that issued the official invitation.
15. The costs of transport and accommodation related to the events mentioned above are covered by the entities of the Comp S.A. Capital Group, unless, in a given case, such costs are covered by a business partner - the organiser, however, such costs are covered with respect to all invited partners, and not only with respect to the representatives of the Comp S.A. Capital Group.
16. Participation in the events referred to in points 14 and 15 above requires the approval of the supervisor or, in case of any doubt, the Compliance Officer in each case.
17. Employees may participate in business meetings (breakfasts, lunches, dinners) with third parties, at the invitation of such parties, provided that:
  - a) the meeting does not deviate in nature from the standards accepted in normal business relations,
  - b) the employee has notified his or her immediate superior of his or her intention to attend the meeting and the superior has not objected,
  - c) participation in the meeting does not give rise to a conflict of interest within the meaning of the applicable Conflict of Interest Management Policy.

18. Any granting of a donation must be documented and transparent. The recipient 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.
19. A donation can only be made to an entity or organisation registered with a competent court or similar register. The donation is granted by the Board of Directors of a given entity of the Comp S.A. Capital Group by way of an appropriate resolution on the basis of a relevant application indicating the purpose of the donation.
20. Units of the Comp S.A. Capital Group make donations exclusively to social and humanitarian causes, as well as to support education in its broadest sense.
21. Donations can only be made to non-profit organisations for tax-favoured purposes and therefore for the common good. These purposes are as follows:
  - a) education and science,
  - b) culture and the arts,
  - c) social and humanitarian purposes,
  - d) training and further education,
  - e) charitable purposes - e.g. workshops for the disabled, etc,
  - f) support for research and academic activities.
22. Comp S.A. Group companies do not make donations for religious or political purposes.
23. Under no circumstances may donations be made to individuals or organisations that may damage the reputation of the Comp S.A. Capital Group or to organisations whose objectives are incompatible with the principles and values of the Comp S.A. Capital Group.
24. Donations to private bank accounts of individuals are prohibited. Benefits resembling donations constitute a breach of the transparency requirement and are therefore prohibited. Donation-like benefits constitute benefits ostensibly provided as remuneration for a service.
25. Donation-like benefits of any kind are defined as those remunerations and expenses that are ostensibly paid as remuneration for a service rendered, but the amount of remuneration exceeds substantially the value of the service rendered.

## **XII. CORRUPTION RISK ASSESSMENT AND MONITORING COMPLIANCE WITH ANTI-CORRUPTION POLICIES**

1. The Management Board of a Comp S.A. Group entity regularly assesses compliance with the principles contained in the Anti-Corruption Policy. The content of the Policy is updated both when such a need is perceived and on the basis of conclusions arising from the Policy's assessments.

2. Entities in the Comp S.A. Capital Group regularly carry out a risk assessment of the occurrence of corrupt events, covering all persons or entities associated with the entity to which the Anti-Corruption Policy is addressed.

### XIII. REPORTING OF VIOLATIONS

1. Suspected violations of the Anti-Corruption Policy or other laws may be reported through the same channel used to report all types of violations of internal procedures and regulations, laws and ethics adopted at Comp S.A. (hereinafter: "**Violations**"), i.e. in accordance with the applicable Violation Reporting Procedure .
2. In the case of reports of violations of the Policy, the person who made the report should also be informed that:
  - a) he/she is obliged **not to contact** the person about whom the abuse is alleged to have taken place in order to establish the facts or to claim compensation,
  - b) **should exercise discretion** and not discuss the matter, facts, suspicions or allegations with anyone.
3. Employees may report violations of internal procedures and regulations, including the Anti-Corruption Policy, the law or the Code of Ethics to their direct superiors, and if this is not possible or, given the nature of the case, is not advisable, they should contact the Comp S.A. Compliance Officer directly, who will take investigative action. If violations are reported to his/her immediate superior, he/she is obliged to forward the report to the Compliance Officer.
4. A report on a violation may also be made by an external stakeholder (within the meaning of the Comp S.A. Group Code of Ethics).
5. Reporting of a breach or suspected breach to the Compliance Officer can be done:
  - a) at a face-to-face meeting after arranging the date and place,
  - b) in a telephone conversation at telephone number +48 886 260 650,
  - c) by sending an e-mail to: *compliance@comp.com.pl*
  - d) addressing a letter to: Compliance Officer, Comp S.A. 116 Jutrzenki St., 02-230 Warsaw with a note: "*Do not open. For personal use.*"
6. The breach does not have to relate directly to the person making the notification. Every Employee acting in good faith should report violations.
7. Investigations are conducted by the Compliance Officer. Once the Compliance Officer has determined that a violation has occurred, he or she will take action to rectify the situation and, where warranted, to draw appropriate consequences against the violator, including by making appropriate reports to law enforcement authorities.

8. The whistleblower is kept informed of the outcome of the investigation.

9. A given unit within the Comp S.A. Capital Group should provide the Employee or Associate who is the subject of allegations of corrupt activities or other abuses with an opportunity to present his or her position.