



COMP
PUBLIC LIMITED COMPANY
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**Comp S.A. Group Sustainability Report for
2025**

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Information on the voluntary nature of sustainability reporting

The Management Board of Comp S.A. has availed itself of the option provided for in the applicable legal provisions regarding exemption from the obligation to prepare sustainability reporting. At the same time, guided by the principle of transparency and the need to provide stakeholders with additional information on the impact of the Comp S.A. Group's activities on the environment, society and corporate governance (ESG), the Management Board decided to voluntarily present selected information in this regard.

This document constitutes voluntary sustainability reporting and does not constitute statutory sustainability reporting prepared in accordance with the provisions of the Accounting Act or regulations concerning sustainability reporting.

The report has not been subject to certification or any other form of independent verification by a statutory auditor or any other independent external body.

This report covers sustainability activities for the year ended 31 December 2025. It has been prepared using selected elements of the European Sustainability Reporting Standards (ESRS) in their latest available version. The Management Board of Comp S.A. does not declare this report to be in compliance with the ESRS or with any other specific sustainability reporting standard.

1. General information

[ESRS 2]

General disclosures

Scope of consolidation

In this report (“the Report”), the terms “Comp” or “the Company” refer to Comp S.A., with its registered office in Warsaw, whilst the terms “the Group”, “GK Comp” or “Comp S.A. Capital Group” shall be understood to mean the parent company Comp S.A. together with its consolidated subsidiaries. The term “organisation” shall be understood to mean the Company or the Comp S.A. Capital Group, as appropriate, depending on the context in which the term is used. Furthermore, where the Report uses the terms “Management Board”, “Supervisory Board” or “General Meeting”, unless otherwise stated, this refers to the Company’s Management Board, the Company’s Supervisory Board or the Company’s General Meeting, respectively.

The information, data, indicators and statements contained in the report refer to the Comp S.A. Group, unless otherwise indicated.

Information on the value chain

Based on the ESRS and the principle of double materiality, a comprehensive materiality assessment was carried out within the Comp S.A. Group. The Capital Group’s value chain, described in ESRS 2 SBM-1, supported the materiality assessment process, helping to understand the impact of the Capital Group’s activities on participants in the value chain, including employees and the environment, and to manage it effectively.

The report contains disclosures describing the upstream and downstream value chain of the Comp S.A. Group and greenhouse gas emissions within Scope 3.

The Comp S.A. Group strives to regularly update internal policies that affect relations with entities in the value chain. The most important internal procedures and policies regarding due diligence, transparency, integrity, ethics and corporate governance within the organisation are set out in section G1.

In the Report, the Group does not provide information regarding intellectual property, know-how or the results of innovation.

[ESRS 2 BP-2]

Disclosure of information regarding specific circumstances

Time horizons

For the purposes of the risk analysis presented in the Report, no deviation was made from the time horizons (short-, medium- and long-term) specified in ESRS 1. Thus, the time horizons for the risk analysis remain as indicated below:

- Short-term horizon – up to 1 year,
- Medium-term horizon – from 1 year to 5 years,
- Long-term horizon – over 5 years.

Estimation of the value chain, sources of estimates and uncertainty of results

Information regarding value chain estimates and the sources of uncertainty in the estimates and results is disclosed in ESRS 2 SBM-1. The Comp S.A. Group considers all forward-looking information contained in this report to be subject to uncertainty.

The role of administrative, management and supervisory bodies

Management structure

The Capital Group’s management structure is based on ownership and supervisory control exercised by Comp S.A. and on dialogue between the companies comprising the Group.

The diagram below presents the structure of the Group as at 31 December 2025:



Figure 1. Structure of the Comp S.A. Group

As the parent company of the Comp Capital Group, Comp S.A. exercises ownership supervision over the other companies belonging to the Group and has established a framework for dialogue between them, in accordance with applicable legal regulations.

In accordance with the Articles of Association of the parent company, Comp S.A., the governing bodies of the Company are the General Meeting, the Supervisory Board and the Management Board.

General Meeting

The General Meeting is the highest governing body of the Company (decision-making body). Its powers include, amongst other things, adopting resolutions on the distribution of profits or coverage of losses, increasing or reducing the share capital, amending the Articles of Association, and merging or dividing the company.

The table below presents the Company's shareholding structure as at 31 December 2025, based on notifications submitted in accordance with the law by significant shareholders (holding more than 5% of the votes at the Company's General Meeting).

Table 1. Shareholding structure

Shareholder	Number of shares	Share of total shares and votes at the General Meeting
Generali OFE, managed by Generali PTE S.A.	4,028,205	19.64%
Investment funds represented by AgioFunds TFI S.A.	3,751,855	18.30%
Nationale-Nederlanden OFE managed by Nationale-Nederlanden PTE S.A.	2,219,050	10.82%
Robert Tomaszewski*	1,150,559	5.61%
Funds managed by PKO BP BANKOWY PTE S.A.	1,114,675	5.44%
Vienna OFE managed by Vienna PTE S.A. Vienna Insurance Group	1,065,285	5.20%
Perea Capital Partners, LP	1,042,020	5.08%
Comp SA	380,953	1.86%
Other shareholders	5,752,768	28.05%

*Robert Tomaszewski holds:

- directly, 10,035 ordinary bearer shares, representing 0.049% of the share capital and corresponding to 10,035 votes, representing 0.049% of the total number of votes at the general meeting of Comp S.A.;

- indirectly through JT Inwestycje Alternatywne Spółka Inwestycyjna sp. z o.o. 1,140,524 ordinary bearer shares, representing 5.56% of the share capital and corresponding to 1,140,524 votes, representing 5.56% of the total number of votes at the general meeting of Comp S.A.

Supervisory Board

The Supervisory Board exercises ongoing supervision over the parent company's operations and appoints and dismisses members of its Management Board. It is also responsible, amongst other things, for reviewing the financial statements and the Management Board's report on the operations of the parent company and the Capital Group, as well as for selecting the entity authorised to audit the financial statements. On 14 July 2025, the Supervisory Board of the new term decided not to appoint a Strategy Committee or a Nomination and Remuneration Committee. Consequently, the Company has one standing committee: the Audit Committee, which is responsible for overseeing financial policy, controlling, and financial and non-financial reporting.

As at 31 December 2025, the Supervisory Board consisted of 7 members, comprising:

- Grzegorz Należyty – Chairman of the Company's Supervisory Board,
- Julian Kutrzeba – Vice-Chairman of the Company's Supervisory Board,
- Krystian Brymora – Member of the Supervisory Board,
- Piotr Kwaśniewski – Member of the Supervisory Board,
- Tomasz Mazurczak – Member of the Supervisory Board,
- Marek Niechciał – Member of the Supervisory Board,
- Szczepan Strublewski – Member of the Supervisory Board.

The biographies of the members of the Supervisory Board are included in the Consolidated Financial Statements prepared in accordance with International Financial Reporting Standards for the period 1 January 2025 – 31 December 2025.

It should be emphasised that the individual members of the Supervisory Board possess experience and expertise in the field of the Company's and the Comp Group's operations. In particular, Mr Grzegorz Należyty has experience not only at a strategic level, but also in the new technologies sector, which corresponds to the IT sector's activities at Comp S.A., including through his professional activities and through his work on the supervisory boards of entities within the Comp Group, namely ZUK Elzab S.A. (from 2013 until its merger with Comp S.A.) and PayTel S.A. (between 2013 and 2018). Mr Julian Kutrzeba has experience in the IT/TMT sector (the Company's IT segment). Mr Szczepan Strublewski and Mr Piotr Kwaśniewski have experience not only in management and the IT sector, but also in finance and analytics. Mr Krystian Brymora has experience in finance, analytics and the IT sector. Mr Tomasz Mazurczak has experience in finance, analytics and management, whilst Mr Marek Niechciał has experience in management and the regulatory environment.

The Supervisory Board consists entirely of men. All members (100%) meet the independence criteria and possess knowledge and experience of the European market. There are no representatives of the Company's employees or workers on the Supervisory Board.

On 14 July 2025, during the first meeting of the Supervisory Board of the new term, new members of the Supervisory Board's Audit Committee were appointed. Subsequently, at the first meeting of the Audit Committee, which took place on 25 August 2025, the members of the Committee elected the Deputy Chair of the Audit Committee.

Accordingly, as at 31 December 2025, the composition of the Audit Committee of the Supervisory Board of Comp S.A. was as follows:

- Szczepan Strublewski – Chairman of the Audit Committee of the Company's Supervisory Board,
- Grzegorz Należyty – Deputy Chair of the Audit Committee of the Company's Supervisory Board,
- Krystian Brymora – Member of the Audit Committee of the Company's Supervisory Board.

Detailed information on the Committee's work is contained in the report on the activities of the Company's Supervisory Board, published annually by the Company and available on its website.

Members of the Audit Committee of the Supervisory Board meet the criteria for independence and the requirements regarding knowledge and skills in the industry in which the Company operates, as well as in the field of accounting or the auditing of financial statements. Independence is demonstrated primarily by the absence of direct or indirect links with the Company, members of its Management Board or other members of the Supervisory Board, as well as significant shareholders and entities associated with them. Furthermore, Mr Grzegorz Należyty, who is associated with the energy sector, including renewable energy sources, possesses knowledge and skills in the field of sustainable development with regard to environmental issues. Mr Szczepan Strublewski possesses knowledge and skills in the field of corporate governance and corporate social responsibility. Mr Krystian Brymora possesses knowledge and skills in the field of accounting.

The Supervisory Board may pass a resolution to have a specific matter concerning the Company's operations or assets examined at the Company's expense by a selected adviser ("Supervisory Board Adviser"). A Supervisory Board Adviser may also be appointed to prepare specific analyses and opinions. During the reporting period, the Company's Supervisory Board did not use the services of a Supervisory Board Adviser.

Management Board

The Management Board manages the parent company and represents it externally, including at meetings of subsidiaries. As at 31 December 2025, the Management Board consisted of four members. During the reporting period, there were no changes in the composition of the Company's Management Board.

The Management Board of Comp S.A. consists entirely of men. There are no representatives of the Company's employees or workers on the Management Board. The Company has no authorised signatories, and the Management Board is authorised to appoint any such signatories.

The professional CVs of the members of the Management Board are included in the Consolidated Financial Statements prepared in accordance with International Financial Reporting Standards for the period 1 January 2025 to 31 December 2025.

It should be emphasised that the individual members of the Management Board possess experience and expertise in the areas of the Company's and the Comp Group's operations. Mr Robert Tomaszewski has a background in the capital markets and also has experience in incubating new business concepts. From 2021 to 2024, he served as Chairman of the Management Board of Comp Centrum Innowacji sp. z o.o., and since 2018 he has served as Chairman of the Supervisory Board of Comp Platforma Usług S.A.

Mr Krzysztof Morawski has been working in the IT sector since 1991, including in the civil service. He has worked continuously at Comp S.A. since 1996. He has been Vice-President of the Management Board since 2008. A year earlier, he took up the position of Vice-Chairman of the Supervisory Board of Enigma SOI Sp. z o.o., a role he continues to hold today. Furthermore, Mr Krzysztof Morawski has served as Chairman of the Supervisory Board of Insoft sp. z o.o. since 2019, and as a member of the Supervisory Board of Comp Platforma Usług S.A. since 2018.

Mr Jarosław Wilk has been involved in the retail sector and the fiscal market in Poland since 1996. In 2005, he joined the Comp S.A. Capital Group (NOVITUS S.A.), where he served as a Member of the Management Board and Director of Sales and Marketing. Since June 2017, Mr Jarosław Wilk has also been a member of the supervisory board at

Micra-Metripod Kft, and since January 2014 has been a member of the supervisory board of INSOFT sp. z o.o., where he previously held the same position between 2007 and 2012. Since July 2019, he has been a member of the supervisory board of Comp Platforma Usług S.A.

Mr Andrzej Wawer has experience in the capital and financial markets, having held management positions in the finance department at numerous companies across various sectors. Since 2005, he has been associated with the Comp S.A. Group (NOVITUS S.A.), where he served as a Member of the Management Board and Chief Financial Officer. In 2009, he took up the position of Member of the Management Board and Chief Financial Officer at Comp S.A., and since July 2018 he has served as Vice-President of the Management Board and Chief Financial Officer. He is responsible for financial management matters, as well as overseeing activities related to sustainable development and coordinating the work of the Climate Policy Committee. Since 2017, he has been a member of the supervisory board of Enigma SOI sp. z o.o. Between 2018 and 2019, Mr Andrzej Wawer was a member of the supervisory board of Comp Platforma Usług S.A., and between 2012 and 2018, a member of the supervisory board of PayTel S.A.

The Supervisory Board appoints the Management Board, specifying the number of Management Board members for each term of office and the role that the person appointed to the Management Board is to perform within the Board. A change in the role performed on the Management Board is not permitted without first removing the person in question from the Management Board. The Supervisory Board may dismiss a member of the Management Board or the entire Management Board of the Company before the end of the term of office. The term of office of the Management Board is joint and lasts for four years, calculated in full financial years. The Management Board of the current term was appointed in 2022 (therefore, the term ends at the end of 2026, whilst the mandate of the members of the Management Board of the current term lasts until the General Meeting approving the Company's financial statements for 2026).

The Management Board draws on the expertise of advisers with knowledge and experience in ESG matters. The Company's Management Board has two key responsibilities: (i) to represent the Company in its external dealings; and (ii) manages the Company's affairs.

Representation of the Company shall be understood as "performing legal acts, and in particular concluding contracts, making and accepting declarations of intent, and appearing before courts, government or local government bodies". The President of the Management Board is authorised to make declarations of intent and sign on behalf of the Company either alone or jointly with two Vice-Presidents of the Management Board, or jointly with a member of the Management Board.

As regards the Management Board's right to manage the company's affairs, this is regulated by Article 368(1) and Article 371 of the Commercial Companies Code and entails making economic and personnel decisions, as well as carrying out a range of practical activities. The aforementioned provisions also contain a presumption of competence on the part of the management body, i.e. the Management Board is competent to deal with all matters which have not been assigned to other company bodies (the General Meeting and the Supervisory Board) under the provisions of the Articles of Association and the law, and which fall within the scope of the Company's affairs.

The Management Board is responsible for implementing and supervising all internal processes within the Company, including the analysis, monitoring and management of risks and opportunities.

It is worth noting that resolutions of the Management Board are adopted by an absolute majority of votes.

Other

The Management Board of the Group plays a key role in sustainability reporting.

To effectively manage and monitor progress in achieving the climate-related aspects of the Company's sustainability goals, a Climate Policy Committee has been established, comprising:

- Andrzej Wawer, Deputy Chairman of the Management Board,
- Jarosław Chyła, Head of Marketing and ESG,
- Zdzisław Mioduszewski, Compliance Officer,
- Zbigniew Kornaś, Management Board Representative for the Quality Management System,
- Elżbieta Marchwińska, Marketing and ESG Manager,
- Michał Płaska, representative of the Retail Innovation Centre,
- Jolanta Ciborowska, representative of Enigma SOI sp. z o.o.,
- Jacek Dutka, Managing Director of Insoft sp. z o.o.

The Climate Policy Committee reports periodically on the results of its work to the Management Board.

The Climate Policy adopted by the Management Board is available on the website: <https://www.comp.com.pl/relacje-inwestorskie/regulacje-i-compliance/>.

In the social sphere, the Management Board is responsible for defining objectives, organising training, setting the Group's values and strategies, and monitoring progress in their implementation, particularly with regard to significant impacts, risks and opportunities. At the same time, the Group consistently complies with regulations and best practices relating to organisational development within the framework of sustainable development principles.

The Management Board also oversees corporate governance processes, the conduct of audits and the implementation of procedures at Comp S.A. The application of these principles to the monitoring of impacts, risks and opportunities is overseen by the Compliance Officer, who reports to the Management Board on impacts, risks and opportunities, and cooperates with the Capital Group's internal auditor on risk monitoring and management. In 2025, the Compliance Officer was Mr Zdzisław Mioduszczyński, and the Internal Auditor was Ms Maria Papaj-Pieńkowska.

The Internal Auditor works closely with the Chairman of the Company's Management Board and reports functionally to the Supervisory Board of Comp S.A., and in particular to the Audit Committee of the Company's Supervisory Board.

Corporate governance processes in other entities of the Capital Group are supervised by the decision-making or supervisory bodies of the respective entities.

The companies belonging to the Group have their own governing bodies as required by the provisions of the Act of 15 September 2000 the Commercial Companies Code (i.e. Journal of Laws of 2024, item 18, as amended) or other applicable law, and in their operations they are guided primarily by the generally applicable legal provisions in this regard.

Internal control within the Comp S.A. Capital Group operates in the area of the preparation and fair presentation of financial statements, which is noted in the opinion of the statutory auditor reviewing the annual financial statements and in the report on the review of the half-yearly financial statements.

[ESRS 2 GOV-2]

Information provided to the entity's administrative, management and supervisory bodies and matters relating to sustainable development addressed by them

Members of the Management Board act in the interests of the Company and are responsible for the achievement of its objectives, including the implementation of ESG matters. The person coordinating work in this area on behalf of the Management Board is Mr Andrzej Wawer, Deputy Chairman of the Management Board.

The Management Board monitors and updates social policy matters on an ongoing basis, in particular by updating the work regulations, policies and internal procedures relating to ESG. In 2025, work was carried out to update the work regulations, policies and internal procedures, resulting in the adoption of new work regulations on 1 September 2025. An update to the documentation regarding the organisation's compliance with the law is planned for the first half of 2026.

The Company's management structure includes a Marketing and ESG Department, whose director is responsible for reporting to the Management Board on activities carried out in the field of sustainable development.

Management Board meetings take place once a week. ESG-related issues are discussed at Management Board meetings, where decisions are made regarding environmental protection, social issues or corporate governance.

The Company's Supervisory Board is responsible, in particular, for reviewing the strategies of the Company and the Group and for assessing the Management Board's performance in achieving the set objectives.

Notwithstanding the above, the Company's Internal Auditor presents information relating to ESG matters to the Supervisory Board's Audit Committee at least once a year. The Supervisory Board, and in particular its Audit Committee, has been included for the first time in the sustainability reporting process for the year 2024.

No formal sustainability strategy had been adopted by 31 December 2025. At the same time, the Group systematically incorporates environmental, social and corporate governance issues into its existing policies and procedures.

Responsibility for ESG objectives has been organised as follows:

1. a dedicated internal unit has been established within Comp S.A. in the form of the Marketing and ESG Department;
2. a Compliance Officer and an Internal Auditor were appointed, to whom ESG-related roles were assigned;
3. a member of the Management Board has been assigned responsibility for ESG matters and recommendations have been issued to other entities within the Group, including model procedures and codes;
4. reporting on ESG matters to the Audit Committee of the Supervisory Board has been introduced.

Every employee is responsible for acting with due diligence in accordance with the business and compliance standards adopted by the Group. Should it be necessary to discuss these matters at a higher level, they are reviewed by the Company's Management Board.

Reporting on ESG-related risks and opportunities takes place at least once a year and forms part of an ongoing dialogue with the Management Board. The Head of the Marketing and ESG Department is responsible for identifying, assessing and presenting to the Management Board current and potential risks, as well as opportunities arising from regulatory, market and social conditions.

In 2025, the Internal Auditor conducted a review of internal procedures in the ESG area. From 2026 onwards, the non-financial reporting (ESG) area will be subject to an internal audit. The report on the audit conducted will be presented to the Audit Committee of the Company's Supervisory Board.

The ESG reporting area has been included in the internal audit plan for 2026, approved by the Supervisory Board.

[ESRS 2 GOV-3]

Incorporating sustainability-related performance into incentive schemes

The remuneration of members of the Company's governing bodies is determined in accordance with the "Remuneration Policy for Members of the Management Board and Supervisory Board of Comp S.A." adopted on 31 August 2020 and most recently amended on 30 June 2022, the current version of which is available on the Company's website: <https://www.comp.com.pl/relacje-inwestorskie/regulacje-i-compliance/>.

The current remuneration of members of the Company's governing bodies does not include incentive schemes directly linked to sustainability objectives. Taking into account the specific nature of the Company's operations, the governing bodies have decided not to implement such schemes at this stage.

[ESRS 2 GOV-4]

Statement on due diligence

The individual elements are included in the sections of this report indicated below:

- a) Integration of due diligence into governance, strategy and business model GOV-1, GOV-2, GOV-3, SBM-1, S1-1,
- b) Engagement with stakeholders over whom the entity has influence at all key stages of the due diligence process SBM-2, S1-2,
- c) Identification and assessment of adverse impacts IRO-1, SBM-3,
- d) Taking action to mitigate identified adverse impacts G1-2, S1-3, GOV-5,
- e) Monitoring the effectiveness of these efforts and communicating relevant information in this regard.

[ESRS 2 GOV-5]

Risk management and internal controls over sustainability reporting

The Group does not have separate regulations governing risk management in the area of sustainability. At the same time, the Management Board, whilst monitoring changes in legal regulations and the development of best practices in the ESG area, analyses the validity of preparing and implementing such regulations in subsequent reporting periods. As indicated earlier in this report, the Climate Policy Committee, which has been in operation since 2024, supports the Management Board in identifying and monitoring potential risks and opportunities in the environmental sphere.

The various internal policies and procedures applied across the Capital Group's entities support activities related to the identification and mitigation of risks associated with the Group's operations. The Capital Group does not have a separate, comprehensive regulation covering all aspects of risk management.

To ensure proper risk management, including in the area of sustainable development, the Company's Internal Auditor includes these in the audit plan and may also conduct *ad hoc* audits relating, for example, to recruitment and the validity of expenditure related to environmental impact.

Other management issues, including quality, are described in more detail in the chapter on corporate governance.

[ESRS 2 SBM-1]

Strategy, business model and value chain

The business model of the Comp S.A. Capital Group

The Comp S.A. Capital Group is guided by the values of sustainable development and responsible corporate governance. A key aspect is conducting business in a responsible, transparent and trustworthy manner. The Group's mission is to provide innovative IT solutions and services that meet the needs of its customers, whilst contributing to the well-being of society and the environment.

The Comp S.A. Capital Group operates in the field of IT security on the Polish market and is one of the largest providers of maintenance services, infrastructure support and IT training. It also provides technological solutions supporting trade, services and logistics, including fiscal solutions offered under the NOVITUS and ELZAB brands.

In the field of IT solutions, the Group is engaged in the development of IT solutions by combining its own products with solutions offered by other hardware and software manufacturers.

The Comp Group comprises technology companies specialising in solutions for network security, cybersecurity and cryptography, as well as IT integration and security, and solutions for retail and services. The Enigma SOI sp. z o.o. production facility in Warsaw houses a production line that is key to the assembly of encryption devices and devices for the electronic monitoring system for convicted persons ('SDE').

In terms of market activities relating to retail products, the Group relies predominantly on the sale of devices and the further development of value-added services under the Software as a Service (SaaS) model. The Comp Group benefits from cooperation with strategic partners, leaders in their respective market segments, who have their own distribution centres and well-developed retail networks. Devices in this segment are mostly designed and manufactured at "Comp S.A. Sales Technology Centre Branch" based in Nowy Sącz.

The Comp S.A. Group has been present on the Polish market since 1990, which has also enabled it to establish itself as a leading manufacturer of fiscal devices in Poland.

In 2025, the Management Board of Comp S.A. changed the names of the business segments (no other changes were made apart from the names). The former Retail – Sales Technologies segment is now called Retail RegTech, and the former IT segment is now called Secure IT.

Secure IT

The largest market in which the Comp S.A. Group operates is the public sector, which includes central government offices, uniformed services, local government bodies and public entities, including hospitals and universities. A wide range of products and services is offered to this market, including:

1. so-called 'special security' – including cryptographic products,
2. networks and cybersecurity,
3. IT integration, and IT infrastructure and services,
4. specialised systems, including SDE.

The second key market for the Comp S.A. Capital Group's IT operations is the enterprise market. The Comp Capital Group focuses on the largest companies, which also manage the country's critical infrastructure. Notable clients include: fuel and energy companies, telecoms operators and banks. The main recipient of the range of network solutions, cybersecurity carrier-grade and monitoring systems

monitoring systems, and IT infrastructure and services. Third-party products from key manufacturers in specific product categories account for a significant share of sales.

The Capital Group aims for a high proportion of its own value-added services, which, amongst other things, helps maintain profitability and contributes to building customer relationships, particularly at technical levels.

Retail RegTech

The retail segment within the Comp S.A. Capital Group comprises solutions supporting trade, services, logistics and industry. The retail segment is responsible for the production or distribution of cash registers and fiscal printers, as well as a wide range of devices including POS computers, barcode readers and printers, data collectors and terminals, scales and other weighing equipment.

In addition to hardware solutions, the retail segment also includes fully virtual fiscal solutions for passenger transport and hybrid solutions, including those for the self-service car wash industry, both of which are sold on a subscription basis. Another key part of the retail segment's offering is sales software for the retail and HoReCa sectors.

Furthermore, the retail segment operates an IT service centre offering services including:

1. warranty and post-warranty servicing of IT equipment,
2. logistics services for computer parts,
3. outsourcing of local IT resources within the customer's environment,
4. IMACD+ services (installation and configuration of equipment in the customer's environment),
5. extended service for data centre equipment. The main area of activity is the provision of warranty services on behalf of and at the request of leading IT hardware manufacturers (in particular DELL and HP), post-warranty services (based on numerous service authorisations) and extended service, designed and delivered in accordance with individual customer requirements.

Export activities of the Comp S.A. Capital Group

The vast majority of the Group's revenue comes from the domestic market, and its commercial activities are concentrated within Poland. Export sales account for approximately 4% of the organisation's total revenue.

In response to global developments, cooperation with other countries may be subject to restrictions resulting from international sanctions. The Comp S.A. Capital Group limits its cooperation with those countries on which international sanctions (trade embargoes) have been imposed.

Number of employees by geographical area

The number of employees by geographical area is presented in ESRS S1-6 (Table 23).

Reporting / Segmentation

To accurately reflect the actual operations of the Comp S.A. Capital Group, reporting is conducted across two areas: Secure IT and Retail RegTech. The criterion for distinguishing between the two segments is based on market operations and the nature of customer relationships. The structure of the segments is presented in the table below.

Table 2. Segment structure of the Comp S.A. Capital Group

Segments	Scope of the segment's activities	2025 current period from 01/01/2025 to 31 December 2025	Year 2024 comparative period from 01/01/2024 to 31 December 2024
		Share in revenue	Share of revenue
Retail RegTech	Providing comprehensive solutions for the retail and services sector in the field of fiscal and non-fiscal devices, providing training services for customers and partners. Provision of comprehensive outsourcing services covering the management of IT infrastructure, maintenance of computer and office equipment, and the management of fiscal services.	44%	39%
Secure IT	Provision of comprehensive design, implementation, consultancy and training services relating to IT security. Provision of an optimised and secure network infrastructure ensuring the uninterrupted operation of the company's business processes and data protection and ensuring appropriate environmental conditions (corporate security) Providing comprehensive IT solutions alongside consultancy services based on mass storage systems, backup and archiving systems, Storage Area Networks and high-availability systems, IT project management, consultancy on quality management systems	56%	61%
Other		0%	0%

The Group manages its capital effectively and achieves operational efficiency. It successfully pursues its strategic objectives, adapting flexibly to the changing market environment. At the same time, it introduces innovations that ensure its competitiveness. A balanced approach to expenditure management enables the Capital Group to maintain financial and operational stability. GK Comp systematically builds solid foundations for further development and strengthens its market position, which is also reflected in its financial indicators.

The organisation utilises resources allocated to operational activities, development and investment in a prudent and structured manner. These resources include not only financial resources, but also human, technological, material and time resources, which are carefully managed to support current objectives and the realisation of the long-term development vision. The Comp S.A. Capital Group is committed to the systematic acquisition of data and know-how from a variety of sources, which enables the optimisation of decisions at all levels of the organisation and the maximisation of operational efficiency.

The Comp Group not only acquires resources but also actively develops its resources in key areas of operation. Investments in the development of new technologies, employee skills and infrastructure enable

the Capital Group to maintain its leading position in the industry and effectively respond to growing market demands and changing business needs.

The protection of assets is the fundamental purpose of the risk management process. Comp S.A. Group implements effective mechanisms to safeguard its assets against both external and internal threats. In this way, it ensures the stability of its operations and minimises the risk of asset loss or depreciation. Diversifying revenue streams and suppliers is a key strategy for mitigating financial risk. The Comp Capital Group ensures its financial stability and increases its flexibility in the face of emerging market threats. In the context of securing digital assets, the Comp S.A. Capital Group implements and maintains certified management systems designed to ensure the highest quality of services and information security. Acting responsibly, the Capital Group invests in systems that support quality management and data protection in both operational and strategic contexts.

Table 3. Selected financial data from the consolidated financial statements of the Comp S.A. Capital Group

Selected data from the consolidated financial statements	in PLN thousand		in thousands of EUR	
	Year 2025 current period from 1 January 2025 to 31 December 2025	Year 2024 comparative period from 1 January 2024 to 31 December 2024	Year 2025 current period from 1 January 2025 to 31 December 2025	Year 2024 comparative period from 01/01/2024 to 31 December 2024
I Net sales revenue	846,509	903,254	199,780	209,854
II Profit (loss) from operating activities	86,197	71,105	20,343	16,520
III Gross profit (loss)	76,499	55,929	18,054	12,994
IV Net profit (loss)	76,451	38,768	18,043	9,007
V Net profit (loss) attributable to the shareholders of the Parent Company	73,355	38,091	17,312	8,850
VI Total comprehensive income	76,866	37,528	18,141	8,719
VII Net cash flow from operating activities	33,437	204,493	7,891	47,510
VIII Net cash flows from investing activities	(38,655)	(32,110)	(9,123)	(7,460)
IX Net cash flows from financing activities	(120,268)	(60,882)	(28,384)	(14,145)
X Total net cash flows	(125,486)	111,501	(29,615)	25,905
XI Weighted average number of shares	20,573,624	21,882,886	20,573,624	21,882,886
XII Diluted number of shares	20,573,624	21,882,886	20,573,624	21,882,886
XIII Earnings (loss) per ordinary share (in PLN/EUR)	3.57	1.74	0.84	0.40
XIV Diluted earnings (loss) per ordinary share (in PLN/EUR)	3.57	1.74	0.84	0.40

Characteristics of the value chain within the Comp S.A. Group

The Comp S.A. Group has an extensive value chain structure, encompassing the activities carried out by its individual entities. It takes into account business links at both higher and lower levels, which consider geographical location and the type of products offered. The results are presented in the ESRS 2 SBM-2 and SBM-3 tables. The organisation's value chain for 2025 is shown in the figure below.

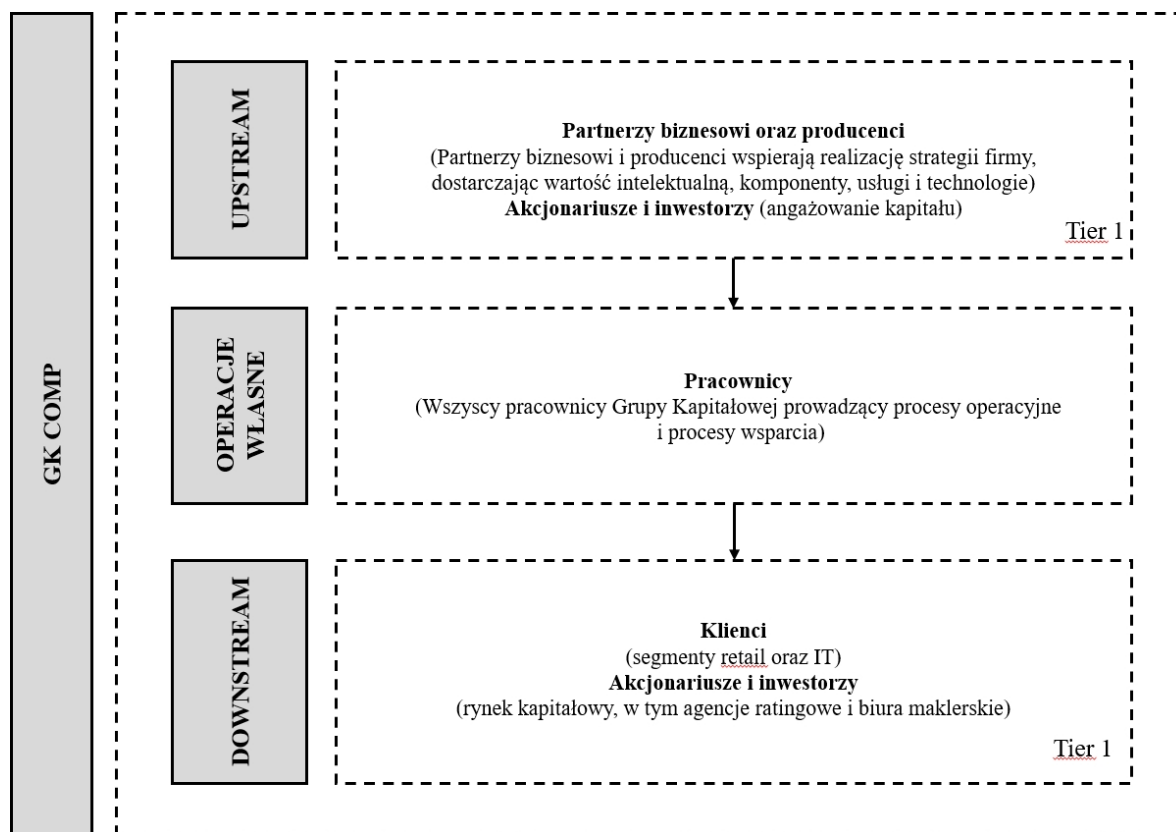


Figure 2. Value chain of the Comp S.A. Capital Group

Characteristics of stakeholders in the value chain

The Comp S.A. Capital Group has identified key stakeholders in the value chain, at both higher and lower levels, taking into account their significant influence on the company's operations, strategy and ability to generate value for entities within the Comp Capital Group. The most important stakeholders include:

1. employees,
2. customers in the retail and IT segments,
3. business partners and manufacturers,
4. shareholders, investors, the capital market, including rating agencies and brokerage firms.

The Comp S.A. Group has also identified stakeholders falling within category b), which includes, amongst others:

1. suppliers of gas, fuel, utilities, and advisory, logistics (courier companies) and office space services,
2. financial institutions, such as banks and insurers,
3. supervisory bodies and regulators,
4. auditors,
5. the wider community.

Due to their relatively lesser significance for the Capital Group's key areas of activity, they have not been classified as stakeholders with priority influence. This choice does not diminish the role of these entities in business processes, but reflects their importance in the context of the strategic objectives being pursued.

Details regarding the interests and opinions of stakeholders are described in ESRS 2 SBM – 2.

Business strategy

The Management Board, in cooperation with the Supervisory Board's Strategy Committee, has developed a strategy for the Group entitled

“COMP 2025 Next Generation” for the years 2022–2025 <https://www.comp.com.pl/relacje-inwestorskie/strategia-rozwoju/>. The priority objective of the strategy is to ensure the sustained growth of the Comp Group's value, independent of the pace of fiscalisation. The key points of the strategy are:

1. to ensure the sustained growth of the Group's value, independent of the pace of fiscalisation from the start of 2023,
2. achieving growth resilient to changing fiscal regulations and enhancing financial security whilst maintaining a high level of profit distribution to shareholders,
3. the plan is for the final two years of the COMP 2025 Next Generation programme to deliver systematic year-on-year EBITDA growth of 20%, whilst maintaining optimal debt levels and regular returns to shareholders (dividends, share buybacks),
4. financial plans and targets are conservative, based on existing products and the current offering,
5. additional sources of growth, covered by the strategic analysis but not included in the forecasts presented; for example, we are considering a broader entry into the electromobility market as a manufacturer of car chargers, a market subject to regulatory changes across Europe.

On 26 March 2025, the Management Board adopted the new Comp 2028 Security First business strategy for the years 2026–2028 (see current report No. 8/2025 of 26 March 2025), which sets out the key priorities and directions for the Capital Group's development in the coming years. When preparing all materials that enable the development of a business model and, with it, a business strategy, the Management Board relies on market data obtained from various sources, including: internal IT systems, market analyses, operational and financial reports, enabling the effective collection, analysis, safeguarding and integration of information from various departments and organisational units.

ESG Strategy

As at 31 December 2025, the Comp S.A. Group had not taken a decision regarding the implementation of an ESG strategy, pending clarification and the final form of the applicable legal requirements in this regard.

The Comp S.A. Group is actively involved in environmental protection efforts, as evidenced by the eco-friendly initiatives it has undertaken even before conducting a detailed analysis of them. As a business organisation, it strives to implement all the European Union's climate policy objectives required by law, as set out for 2050. In this context, the Company has adopted a Climate Policy for the Capital Group.

The Capital Group will provide updates on the actions taken regarding sustainable development in the coming years. Detailed information on current environmental activities is included in indicator ESRS E1-3 as part of the Climate Policy.

[ESRS 2 SBM-2]

Stakeholder interests and views

In 2025, activities were expanded to include an in-depth analysis of external stakeholders and a survey of 68 selected external stakeholders. The aim of the survey was to assess the perception of the Comp S.A. Capital Group by the external environment, particularly in the context of key areas of sustainable development and non-financial reporting requirements.

The table below sets out the principles of communication and cooperation with all stakeholder groups (both external and internal). It describes the methods and objectives of communication, the means of cooperation, and how the results of cooperation are taken into account.

Table 4. List of stakeholders.

Stakeholder Name	Reason for the stakeholder's influence on the Comp Group	Justification of Comp Group's impact on the stakeholder	Method of communication	Purpose of communication	Method of cooperation	Taking account of the results of cooperation
Employees	Employees are a key element in the operation of the Comp Group. Their commitment, skills and satisfaction have a direct impact on the quality of services and productivity, and and, consequently, the attractiveness of the offering and sales levels within the Group. Therefore, ensuring favourable working conditions and opportunities for development is a priority.	GK Comp influences the professional and personal lives of its employees by creating jobs, offering training and career development opportunities. The company can also influence their job satisfaction through its organisational culture, remuneration practices offered, and by ensuring a work-life balance (a programme promoting a healthy lifestyle, wellbeing training).	Regular internal communication takes various forms, such as the intranet, newsletters, information emails, posters, team-building events, face-to-face conversations, the website and social media. Employee survey.	Maintaining high levels of motivation, a sense of belonging to the organisation, satisfaction and commitment among employees and the development of their skills.	Support for professional and personal development, ensuring appropriate working conditions, internal communication, and motivating staff to achieve results.	Analysis of employee survey results, review and updating regulations relating to employment law and remuneration. Improving working conditions, streamlining communication, updating the training programme, and implementing development programmes. Streamlining the production process.
Customers – retail and IT sectors	Customers generate the company's revenue and have a significant impact on its growth. Their needs, opinions and loyalty shape the Comp S.A. Capital Group's offering and market strategy. Maintaining high-quality service and innovative solutions is crucial.	The Comp Group provides customers with innovative products and services that support their growth and operational efficiency. The quality and availability of the company's offering influence customer satisfaction, as well as their competitiveness in the market and cybersecurity.	Regular contact within the framework of cooperation is maintained throughout the year via established commercial channels. This includes face-to-face meetings, workshops, conferences, email campaigns, participation in trade fairs, and communication via the website and social media.	Meeting customer needs, building loyalty, and increasing sales and market share.	Providing services and delivering products in accordance with their specifications and requirements in terms of technology and retail.	Monitoring customer satisfaction, analysing sales results, and tailoring offers and products to market needs.
Business Business partners/manufacturers	Business partners and manufacturers support the implementation of the company's strategy by providing intellectual capital, components, services and technologies. Strong partnerships based on trust and cooperation contribute to the operational efficiency of the Comp S.A. Group.	The Group influences partners and manufacturers through joint projects, order volumes and quality and ethical standards. The Comp Group can support their development through long-term contracts and cooperation based on trust.	Regular contact is maintained throughout the year via established commercial channels. This includes face-to-face meetings, workshops, conferences, email campaigns, participation in trade fairs, and communication via the website and social media.	Strengthening business relationships. Ensuring the smooth running of cooperation, deliveries and innovative solutions to optimise operations and achieve business objectives.	Cooperation in the provision of intellectual property, components, technologies and services required for implement the business offering and operational activities.	Assessing the quality of cooperation and supplies, cost analysis, cost optimisation, contract renegotiations, and innovation development. Improving cooperation and long-term relationships based on mutual benefits.

<p>Major shareholders and investors – the capital market, including credit rating agencies and brokerage firms</p>	<p>Shareholders invest their capital in the hope of stable returns and long-term growth in the company's value. Their support – financial, supervisory and strategic – plays a key role in achieving business objectives.</p>	<p>The Comp S.A. influences its shareholders through its financial results, dividend payments and the company's market value. The stability and sustainable development of the company strengthen investor confidence, which directly translates into long-term growth in the value of their shares.</p>	<p>Communication with shareholders takes place through a variety of channels, including face-to-face meetings, results conferences, investor chats, the Annual General Meeting, as well as investor relations materials available on the and via a dedicated : kontakt.ri@comp.com.pl. In addition, communication includes the publication of current and periodic reports, as well as non-financial reports.</p>	<p>Transparency of operations, maximising value for shareholders and investors, increasing profitability and developing the business in line with investors' expectations.</p>	<p>Regular reporting of financial results and strategic consultations regarding the company's development and capital allocation. Providing information on actions taken and planned.</p>	<p>Incorporating investors' expectations into the long-term strategy, and aligning actions with financial results and indicators.</p>
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[ESRS 2 SBM-3]
Significant impacts, risks and opportunities, and their interrelationships with the strategy and business model

Table 5. List of risks and opportunities.

ESRS Issue AR.16	Risk /Opportunity	Assessment of significance	Current and anticipated impacts	Impact on people and the environment	Response and assessment of the time horizon	Location of the impact	Current and projected financial impacts
<p>ESRS E1 Climate change. Adaptation to climate change. Use of modern technologies to reduce GHG emissions through fleet modernisation.</p>	Opportunity	Significance of impact: not significant. Financial significance: marginal.	None recorded	CO ₂ emissions and air pollution.	In 2022, the process of monitoring and reporting emissions began, and in accordance with the organisation's Climate Policy, the organisation aims to reduce GHG emissions by 2050, guided by the GHG Protocol guidelines. The organisation systematically modernises its fleet, adapting it to current environmental and technological standards. We continuously analyse the electric vehicle market in terms of cost-effectiveness and available technologies, particularly taking into account the possibility of funding from EU funds, which could reduce purchase costs.	In-house operations	No significant financial outlay.
<p>ESRS E5 Circular economy. Resources discharged in connection with products and services. Potential inefficient collection and management of electrical and electronic waste at a lower level.</p>	Risk	Significance of impact: moderately significant. Financial significance: marginal.	None recorded	Environmental pollution with electrical and electronic waste.	The organisation works exclusively with authorised waste collection operators who assume full responsibility for the subsequent management of such waste, including collection, transport, recovery and disposal. In accordance with the Act on waste electrical and Electronic Equipment, devices deemed redundant and unsuitable for further use are treated as waste and handed over exclusively to entities holding the relevant waste management permits and registered in the Database on Products, Packaging and Waste Management (BDO). In addition, Comp S.A. educates its business partners and users on disposal, promoting responsible waste management and minimising environmental impact.	Downstream	No significant financial expenditure.

<p>ESRS S1 Own employees. Equal treatment and equal opportunities for everyone. Training and skills development. Strengthening the organisation's capabilities through team development and retention and the recruitment of key management staff and reducing staff turnover.</p>	<p>Opportunity</p>	<p>Significance of impact: significant. Financial significance: none.</p>	<p>Efficiency and competitiveness in the market. Maintaining a high level of innovation and ensuring the highest quality of services provided. Cooperation and collaboration at a high level at an operational and creative level.</p>	<p>Satisfaction and stability in employees' lives. Creativity and the ability to cope more effectively with the surrounding reality. Indirect impact on the environment.</p>	<p>The organisation focuses on attracting talent and effectively managing human resources, offering competitive salaries, regular training and clear career paths, which allows for the rapid strengthening of teams. In the long term, investing in the development of employees' skills and staff stability Effective leadership enables the creation of a strong, integrated organisation that responds more effectively to changing market conditions. Furthermore, competitive remuneration and investment in staff development and stability help reduce staff turnover, improve team morale and increase engagement, which translates into greater efficiency and better business results.</p>	<p>In-house operations</p>	<p>No additional financial outlay.</p>
<p>ESRS S1 Own staff. Working conditions. Additional benefits that improve work-life balance.</p>	<p>Opportunity</p>	<p>Significance of impact: moderately significant Financial significance: None</p>	<p>Increase in employees and their loyalty to the organisation. A good working atmosphere.</p>	<p>A sense of belonging to the organisation and a sense of stability in life. Well-being, physical and mental health. Reduction in financial pressure. Indirect impact on the environment through the promotion of a culture of sustainable development and environmental</p>	<p>Recognising the importance of human capital, the Group is constantly develops the benefits it offers, which translates not only into increased employee engagement but also into the stability and the company's competitiveness in the market. Additionally, it implements educational and health-promoting programmes, such as cancer prevention, physical activity and the Comp Team initiative, promoting a healthy lifestyle. Investing in employees remains a key pillar of the organisation's strategy, which will be adapted in the future to dynamic economic and social changes.</p>	<p>Own operations</p>	<p>The Comp S.A. Group incurs small, fixed costs for this purpose.</p>
<p>ESRS S1 Our own employees. Equal treatment and equal opportunities for all. A negative assessment of an employer due to human rights violations relating to unequal opportunities, discrimination and bullying.</p>	<p>Risk</p>	<p>Significance of impact: moderately significant Financial significance: none</p>	<p>A potential decline in workplace morale could negatively affect cooperation and openness towards others. A decline in the organisation's reputation as a good employer could lead to difficulties in recruiting staff.</p>	<p>Prohibited behaviour, in particular discrimination and bullying. Inequality of opportunity. Unequal access to development and promotion.</p>	<p>The Comp S.A. Group has a Policy on Preventing Prohibited Behaviour, which forms the foundation of an organisational culture based on respect, equality and fairness. Employees are trained on how to recognise and report cases of bullying or discrimination, as well as the steps the organisation takes to protect their rights and ensure a safe workplace. Thanks to these Through its initiatives, the Comp S.A. Group not only ensures comfortable working conditions, but also promotes an atmosphere of mutual respect and cooperation.</p>	<p>In-house operations</p>	<p>No significant financial outlay.</p>

<p>ESRS G1 Business conduct. Corporate. Increased employee engagement. Improved employer reputation and brand.</p>	<p>Opportunity</p>	<p>Significance of impact: moderately significant Financial significance: not applicable</p>	<p>Maintaining a high organisational culture, raising employee awareness and preserving the company's strong reputation.</p>	<p>A strong, positive organisational culture. Motivation and retention. Loyalty and identification with the organisation's values. Team engagement and productivity. A responsible approach to people management and building an employer brand. Indirect influence on societal and environmental change through shaping organisational culture.</p>	<p>The Comp S.A. Group actively invests in fostering a positive organisational culture, thereby strengthening its reputation as an employer of choice. As a result, it successfully attracts and retains the best specialists in the market. As part of its commitment to the highest ethical and operational standards, comprehensive compliance documents have been implemented, which clearly define the organisation's values and standards of conduct for both employees and business partners. As a result, the Group ensures transparency, accountability and compliance with applicable legal regulations, thereby strengthening trust among stakeholders.</p>	<p>Own operations</p>	<p>No significant financial outlay.</p>
<p>ESRS G1 Business conduct. Whistleblower protection. Increasing transparency, promoting ethics and building trust both within the organisation in external relations.</p>	<p>Opportunity</p>	<p>Significance of impact: moderately significant Financial significance: not applicable</p>	<p>Greater transparency and ethics within the organisation. Reduced legal and financial risk. Increased trust among employees. Reduction in the number of incidents and misconduct. Improved reputation of the organisation.</p>	<p>Transparency, ethics and effective risk management. Detection irregularities. A safe and healthy working environment. Effective compliance mechanisms. Impact on sustainable development, the organisation's reputation and its social responsibility.</p>	<p>The parent company, Comp S.A., has implemented a "Violation Reporting Procedure" in accordance which establishes a mechanism enabling any employee of the Comp S.A. Group to make a report. It ensures compliance with legal provisions, industry regulations and internal ethical standards. A key element of its effectiveness is systematic monitoring, which allows for the ongoing assessment of the procedures' operation, rapid response to reported irregularities and their resolving them.</p>	<p>Own operations</p>	<p>No significant financial outlay.</p>
<p>ESRS G1 Conduct of business. Corruption and bribery. Corruption.</p>	<p>Risk</p>	<p>Significance of impact: moderately significant Financial significance: not applicable</p>	<p>Cases of corruption could exclude the company from the public sector, ruin its reputation and prevent it from securing new contracts. Legal consequences could involve heavy financial penalties and a loss of trust among business partners and the public.</p>	<p>The organisation's reputation, impact on employees, deterioration of working conditions and job security. The working atmosphere and trust in the organisation. No impact on the environment.</p>	<p>The Comp S.A. Group has not recorded any cases of corruption in recent years. The absence of reported incidents demonstrates to the effectiveness of the mechanisms implemented, including the Anti-Corruption Policy and the Code of Ethics, which set out standards of conduct within the organisation. Given its collaboration with the public sector, particularly in the fields of defence and security, the organisation places particular emphasis on combating corruption by implementing systematic monitoring and oversight of compliance with ethical principles. At Comp S.A., activities related anti-corruption activities are monitored by the Compliance Officer (see: Anti-Corruption Policy of the Comp S.A. Group and the Procedure for Reporting Breaches at Comp S.A.), who maintains a dialogue with the Management Board and the Company's Internal Auditor</p>	<p>In-house operations</p>	<p>No additional financial outlay.</p>

					and has direct access to the Supervisory Board of the parent company of the Comp S.A. Group		
<p>Other indicators for the Cybersecurity sector. Opportunities for business growth through technological innovation and building the company's image as a technology leader.</p>	Opportunity	Significance of impact: moderately significant. Financial significance: significant.	The growing threat in cyberspace is driving the continuous growth of this market, which is one of the key markets for the Group.	Technological development and innovation. Long-term relationships, attracting talent. Employee and customer education. Professional development. Ensuring security and stability. New technologies contribute to improved energy efficiency.	Cybersecurity is a key area of development for the Group in the coming years. In 2024, the in Poland exceeded PLN 2.5 billion (<i>Source: PMR Report 2024</i>), and its growth is driven by legal regulations (including DORA and the amendment to the Cyber Security Act), government and European funds, and growing awareness of threats. The Group plans to intensify its activities in this area, offering innovative solutions supporting digital security, responding to the need for stability in an increasingly digital world.	Own operations	Possible in the future significant revenue from this source.
<p>Other indicators for the Cybersecurity sector. Data breaches.</p>	Risk	Significance of impact: moderately significant Financial significance: None	A data breach would pose a serious threat to a company for which key areas of operation is cybersecurity, undermining its credibility and customer trust.	Customer trust and the company's reputation Breaches of privacy, such as data leaks. Sense security and stability. Loss of trust in the organisation.	To date, the Comp S.A. Group has not recorded any leaks of its own data or that of its contractors. The companies comprising the Group hold numerous certificates, and Comp S.A. and Enigma SOI sp. z o.o. have implemented a special Information Security System and obtained the relevant certifications security standards, including ISO/IEC 27001:2022. This is a matter of prestige for the organisation, as the company offers its clients data security solutions.	In-house operations	Ongoing expenditure on security updates on the planned scale.
<p>Other indicators for the sector Geopolitical situation. Opportunity to develop products and services due to growing customer demand.</p>	Opportunity	Significance of impact: moderately significant. Financial significance: not very significant.	Geopolitical situation and increasing uncertainty in market behaviour may lead to a rise in demand for security systems.	Cyber threats in a global context. The security of citizens and organisations. Modern data protection solutions, increased digital security. Creating new jobs and improving service quality.	Given the current geopolitical situation, the Comp S.A. Group sees opportunities in the growing demand for modern, secure data management systems and specialist security solutions and data centres. Banks and insurers will remain the leading spenders on information security, including access control. In the coming years, a doubling of expenditure on these technologies in public institutions and companies managing the country's critical infrastructure, where the organisation serves many key clients. We expect significant market growth over the next five years, although due to its dynamic nature, it is difficult to estimate its scale.	Own operations	Possible in the future significant revenue from this source.

<p>Other indicators for the sector Customer relationship management. Sales growth thanks to an efficient and well-organised distribution network and effective customer portfolio management.</p>	<p>Opportunity</p>	<p>Significance of impact: moderately significant. Financial significance: None.</p>	<p>Increased availability of products and services. Increased sales.</p>	<p>Sustainable and long-term relationships with customers and distributors. Educational and technical support. Innovative products and services. Improved operational efficiency of businesses and public organisations. Customer satisfaction, increased market competitiveness and enhanced cybersecurity.</p>	<p>The Comp S.A. Group effectively manages its dealer network, ensuring close cooperation with partners and providing them with the necessary tools and support. It regularly analyses sales results, responding to changing market needs and adapting strategies to customer expectations. The organisation places great emphasis on building lasting relationships, network development and the introduction of innovative solutions that help maintain competitiveness. Long-term customer management also involves safeguarding the brand's image and ensuring consistent communication that meet consumer expectations and market challenges.</p>	<p>Downstream</p>	<p>Maintaining or increasing revenue from a specific business activity.</p>
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[ESRS 2 IRO-1]**Description of processes used to identify and assess material impacts, risks and opportunities**

The double materiality assessment involves identifying material information regarding impacts, risks and opportunities (IROs) related to sustainability issues. The double materiality analysis process was carried out in the following steps:

Step 1: Understanding the context

At this stage, the Comp S.A. Group reviewed its operations and business relationships, taking into account the context in which these activities take place, and analysed the understanding of key stakeholders on whom it has an impact. This review provides relevant data that is key to identifying material risks and opportunities (MROs) associated with the Comp Group's operations. To fully understand the context, the following were carried out:

1. a review of the business plan, the Comp 2025 'Next Generation' strategy, the 2024 financial statements,
2. a review of the business, its products and services, and its geographical reach,
3. mapping the business relationships of the Comp S.A. Group and the value chain at higher and lower levels (ESRS 2 SBM-1, 2),
4. analysis of published documentation, such as: analysis of other companies, existing sector benchmarks regarding general trends in sustainability,
5. analysis of climate scenarios for selected locations of the Capital Group.

Step 2: Identification of current and potential IROs

Identifying actual and potential impacts, risks and opportunities related to sustainability issues across the company's entire value chain, both upstream (suppliers) and downstream (customers). To support this process and ensure completeness, the Comp S.A. Group has used the list of sustainability-related issues in ESRS 1 AR 16.

Step 3: Assessment and identification of material IROs

At this stage, the Comp S.A. Group applied criteria for assessing materiality of impact and financial materiality to identify material actual and potential impacts, as well as material risks and opportunities. This forms the basis for determining material information in accordance with the current ESRS requirements for topic-based disclosure.

- Significance of impact: the severity characteristics (ESRS 1, Appendix A, AR.16) were assessed for significance based on criteria such as: scale (classified as: 1 – low, 2 – medium, 3 – high), scope (adopted: 1 – low, 2 – medium, 3 – high), and irreversibility (adopted: 1 – low, 2 – medium, 3 – critical).
- Financial materiality: in accordance with ESRS 2, paragraphs 53 and 59, risks and opportunities related to sustainable development were assessed on the basis of the likelihood of their occurrence (adopted: 1 – no occurrence, 2 – unlikely, 3 – moderately likely, 4 – likely, 5 – highly likely) and potential scale (scores: 1 – low, 2 – medium, 3 – high).

The cut-off point for classifying an issue as material was an average score of over 3.0 points, which indicates that the issue is material to the Comp S.A. Group. Where the Group considered another identified ESG issue to be material but scoring below 3.0 points, this was clearly indicated in the sustainability report.

The Capital Group does not have separate regulations governing the process of identifying, assessing and managing impacts in the area of sustainable development.

[ESRS 2 IRO-2]**Disclosure requirements under the ESRS covered by the entity's sustainability statement**

The ESRS disclosure requirements covered by the Comp Capital Group's reporting, together with references to the relevant ESRS titles and page numbers in the report, are presented at the end of the Report.

2. Environmental information

Climate change

[ESRS E1 – 1]

Transition plan for climate change mitigation

As at the date of this Report, no formal transition plan for climate change mitigation has been drawn up. The Comp S.A. Group remains ready to respond swiftly to market and regulatory changes.

[ESRS E1 – 2]

Policies relating to climate change mitigation and adaptation

The Comp S.A. Group has prepared a Climate Policy which sets out its actions in the areas described in ESRS E1-3. Under the Climate Policy, the organisation undertakes to make every effort to achieve results swiftly, such as:

1. Reducing emissions by gradually replacing the vehicle fleet with eco-friendly vehicles (by 2050 – 100 %, of which at least 50% will be zero-emission).
2. Maintaining the share of renewable energy at the highest possible level within total energy consumption, so that this share exceeds the market average.

In connection with the adopted Climate Policy, a Climate Policy Committee has been established, comprising both employees of the Comp S.A. Capital Group and the Vice-Chairman of the Management Board responsible for ESG matters, Mr Andrzej Wawer, who coordinates the Committee's work.

It should be noted that the Climate Policy will be updated on an ongoing basis in line with the legal framework in force in Poland and the EU. The Comp S.A. Capital Group has not decided to develop a sustainable development strategy setting out climate change-related targets.

[ESRS E1 – 3]

Actions and resources relating to climate policy

The actions described in the Climate Policy have been defined in accordance with the principles of the “National Environmental Policy 2030” and the “National Energy and Climate Plan for 2021–2030”. Through these, the Comp S.A. Group actively contributes to climate protection and sustainable development by fulfilling the commitments arising from the Climate Policy. Its implementation will be carried out through:

1. Striving to manufacture products exclusively from certified materials, the recycling and eventual disposal of which have the least possible impact on the natural environment.
2. Introducing IT solutions to replace, where possible, physical solutions. Striving for widespread digitalisation.
3. Minimising transport by using eco-friendly carriers and continuously upgrading our own transport fleet to make it more environmentally friendly.
4. Purchasing energy from suppliers that guarantee a higher proportion of energy from renewable sources. Furthermore, the Group is considering the possibility of generating energy from its own renewable sources in the future, although it does not currently regard this as a priority. As the organisation largely uses rented premises, maintaining a high level of renewable energy will involve consultation with the property owners. For its own properties, the organisation plans to conduct a market analysis to implement appropriate solutions.
5. Monitoring the company's environment and utilising all possible applications and processes that will contribute to climate protection in the broadest sense.
6. Awareness-raising and training aimed at promoting environmentally friendly behaviour among Comp Group employees, suppliers and customers.
7. Identifying and minimising the most energy-intensive processes within the Group. Continuous monitoring and analysis of the carbon footprint of operations in accordance with the GHG Protocol standard across all three scopes of emissions.

8. Control over the disposal of all waste generated within the Group from production processes, maintenance services and office work.
9. Thermal modernisation of our own buildings.

None of the measures described above entail the need to incur significant additional operating or capital costs beyond the budgeted resources already allocated for operations.

[ESRS E1 – 4]

Objectives related to climate change mitigation and adaptation

The Comp S.A. Group is considering developing a sustainability strategy that would enable effective monitoring of progress towards selected targets. The Climate Policy referred to in the previous points sets out preliminary assumptions regarding plans to reduce greenhouse gas emissions related to the vehicle fleet and electricity. These include:

1. For the use of the vehicle fleet:
 - a. By 2030 – 50% low- or zero-emission vehicles,
 - b. By 2040 – 75% low- and zero-emission vehicles,
 - c. By 2050 – 100%, of which at least 50% will be zero-emission.
2. For electricity consumption:
 - a. Maintaining the share of renewable energy in total energy consumption at the highest possible level, so that this share is higher than the market average.

As of 31 December 2025, no specific greenhouse gas emission reduction targets had been set for subsequent years, including the base year. Nor had any specific expenditure or funding been allocated in 2025 for the implementation of these targets.

Plans and next steps

The Comp S.A. Group remains at the stage of monitoring and analysing activities in the ESG area, taking into account applicable legal requirements and market best practices. The Group undertakes to align its initiatives with current regulations and market best practices.

[ESRS E1 – 5]

Energy consumption and energy mix

Energy consumption within the Comp S.A. Group stems primarily from the nature of its operations and the infrastructure it utilises. The main areas of energy demand include, amongst others:

1. Electronic equipment production lines – energy consumption associated with equipment assembly processes.
2. Office spaces – energy demand resulting from the operation of lighting, office equipment (computers, printers, photocopiers) and heating and cooling systems, which require a constant power supply.
3. ICT equipment and systems – IT infrastructure, telecommunications installations and security systems that must operate continuously.
4. Transport and logistics – energy consumption by company vehicles.

Table 6. Energy consumption in the Comp S.A. Group

No.	No.	Unit	Year 2024	Year 2025
1.	Consumption of coal and coal products	[MWh]	0	0
2.	Consumption of crude oil and petroleum products	[MWh]	4,415.81	4,760.99
3.	Natural gas consumption	[MWh]	815.82	966.88
4.	Consumption of fuel from other fossil sources	[MWh]	0	0

5.	Consumption of purchased or procured electricity, heat, steam and cooling from fossil fuel sources	[MWh]	2,533.76	1,946.09
6.	Total energy consumption from fossil fuels (sum of 1–5)	[MWh]	7,765.39	7,673.96
7.	Share of fossil fuels in total energy consumption	[%]	98.18	98.25
8.	Fuel consumption from renewable sources, including biomass (also covering industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	[MWh]	0	0
9.	Consumption of purchased or self-generated electricity, heat, steam and cooling from renewable sources	[MWh]	0	0
10.	Consumption of self-generated renewable energy without the use of fuel	[MWh]	143.91	136.58
11.	Total consumption of renewable and low-carbon energy (sum of 8–10)	[MWh]	143.91	136.58
12.	Share of renewable sources in total energy consumption	[%]	1.82	1.75
13.	Total energy consumption (sum of 6 and 11)	[MWh]	7,909.30	7,810.54

[ESRS E1-6]

Gross greenhouse gas emissions for Scopes 1, 2 and 3, and total greenhouse gas emissions

Table 7. Greenhouse gas emissions for Scopes 1, 2 and 3 calculated in accordance with the GHG Protocol.

	Information regarding the past			Intermediate targets and the years to which the target applies			
	Base year (2024)	2025	% 2025 / 2024	2026	2030	(2050)	Annual target in % /base year
Scope 1 greenhouse gas emissions							
Gross Scope 1 (tonnes of carbon dioxide equivalent)	1,207	1,242	2.9%	-	-	-	-
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes (%)	0%	0%	-	-	-	-	-
Scope 2 greenhouse gas emissions							
Gross Scope 2 greenhouse gas emissions calculated using the location-based method (tonnes of carbon dioxide equivalent)	1,175	1,001	-14.8%	-	-	-	-
Gross Scope 2 greenhouse gas emissions according to a market-based method (tonnes of carbon dioxide equivalent)	1544	1,489	-3.6%	-	-	-	-
Significant Scope 3 greenhouse gas emissions							
Total indirect greenhouse gas emissions (Scope 3) (tonnes of carbon dioxide equivalent)	30,300*	37,186	22.7%	-	-	-	-
1	Goods and services purchased	20,750	27,181	31.0%	-	-	-
2	Investment assets	1,631	1,855	13.7%	-	-	-
3	Fuel and energy activities (not included in scope 1 or 2)	586	552	-5.8%	-	-	-

4	Transport and distribution at a higher level	175	151	-13.7%	-	-	-	-
5	Waste generated during the operation	1	1	0.0%	-	-	-	-
6	Business travel	118	132	11.9%	-	-	-	-
7	Commuting to work	761	580	-23.8%	-	-	-	-
8	Higher-level assets subject to lease	88	38	-56.8%	-	-	-	-
9	Lower-level transport	289	542	87.0%	-	-	-	-
10	Processing of sold products	-	-	-	-	-	-	-
11	Use of products sold	5902*)	6152	4.2%	-	-	-	-
12	Processing of products sold at the end of their shelf life	1	1	0.0%	-	-	-	-
13	Leased lower-tier assets	-	-	-	-	-	-	-
14	Franchises	-	-	-	-	-	-	-
15	Investments	-	-	-	-	-	-	-
Total greenhouse gas emissions								
Total greenhouse gas emissions (location-based method) (tonnes of carbon dioxide equivalent)		32,683*	39,428	20.6%	-	-	-	-
Total greenhouse gas emissions (market-based method) (tonnes of carbon dioxide equivalent)		33,051*	39,917	20.8%	-	-	-	-

*) In category 11 of the third scope, an error has been corrected and the figures for this category have been recalculated. 2025 is the second reporting period in which the Comp S.A. Group reports emissions for the entire value chain. In 2025, there were no significant organisational or operational changes within the Group compared to 2024 that would justify the need to revise the base year data.

Organisational boundaries and consolidation of emissions

The Comp S.A. Group includes all consolidated companies in its greenhouse gas emissions reporting. The method adopted for the consolidation of emissions is based on the criterion of operational control. The inventory consolidates 100% of the emissions of companies over which the Comp S.A. Group exercises operational control.

Given the nature of the Group's operations, the inventory covers the following greenhouse gases: CO₂, CH₄, N₂O and HFCs.

The Comp S.A. Group operates in numerous locations. A significant proportion of the properties occupied in these locations are leased from external companies. In order to ensure consistent categorisation of emissions from the operation of these properties, the Group has adopted a definition of operational control. Operational control at a given location is understood to mean having influence over the choice of energy supplier or the ability to directly manage energy consumption at that location (selection of equipment, influence over operational parameters affecting energy consumption).

Operational boundaries

Based on a review of the list of locations – taking into account the nature and locations of operations, the structure - the Comp S.A. Capital Group has included the following scopes and categories of emissions in its inventory:

Scope 1:

- Stationary combustion (natural gas and fuel oil).
- Mobile combustion in owned and leased vehicles and machinery (petrol, diesel).
- Fugitive emissions (refrigerant top-ups in air conditioning systems).

Scope 2:

- Consumption of purchased electricity.
- Consumption of purchased heat.

Scope 3:

- Category 1: Purchased goods and services.
- Category 2: Capital goods.
- Category 3: Fuel and energy-related activities (not included in Scope 1 or 2).
- Category 4: Transport and distribution at a higher level.
- Category 5: Waste generated by operations.
- Category 6: Business travel.
- Category 7: Staff commuting.
- Category 8: Higher-level assets held under lease.
- Category 9: Lower-level transport.
- Category 11: Use of products sold.
- Category 12: Processing of sold products at the end of their useful life.

The calculation methods for Scope 3 are summarised in Table 11.

The following categories and emission sources have been excluded from the inventory:

Scope 1

- Process emissions – none, given the nature of the business conducted by the Comp S.A.
- Unreported emissions – refrigerant top-ups in the air-conditioning systems of company-owned and leased vehicles, due to a lack of data. These emissions are potentially insignificant, but their inclusion is being considered for future years.

Scope 3:

- Category 10: Processing of sold products – The Comp S.A. Group does not manufacture products or semi-finished products for further processing. All of the Group's products are finished goods intended for direct sale to the end customer.
- Category 13: Leased assets – The Group does not rent or lease any assets to third parties.
- Category 14: Franchises – The Group does not engage in franchise activities.
- Category 15: Investments – The Capital Group does not engage in investment activities for its own financial gain. Nor does the Capital Group hold shares in companies whose activities could result in significant emissions.

The reporting boundaries of the Comp S.A. Group in 2025 are summarised in Table 8.

Table 8. Reporting scope of the Comp S.A. Group in 2025.

Company name	Comp S.A. share	Z1	Z2	Z3, category														
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Comp S.A.	100%	X	X	X	X	X	X	X	X	X	X	X		X	X			
Enigma SOI Ltd.	100%	X	X	X	X	X	X	X	X	X	X	X		X	X			
Insoft Ltd.	52%	X	X	X	X	X	X		X	X	X							
Micra-Metripond KFT	96.35 %	X	X	X	X	X	X		X		X			X	X			
Elzab Hellas SPV Ltd.	90.03 %	X	X	X	X	X	X		X	X	X							
Elzab Hellas S.A.	90.03 %	X	X	X	X	X	X		X	X	X							

NonStop SOC Ltd.	100%	X	X	X	X	X	X		X	X	X						
Comp Platform Services Ltd	50.46 %	X	X	X	X	X	X		X	X	X						

Calculation methodology

The tables below contain simplified descriptions of the calculation methodologies adopted for each emission category included in the inventory, based on the GHG emissions monitoring methodology implemented within the Group. The sources of the emission factors are explained at the end of the section.

Table 9. Simplified descriptions of methodologies for Scope 1.

Category	Emission source	Type of method	Source of quantitative data	Emission Emission factor
Stationary combustion	Natural gas and heating oil	Based on fuel quantity	Own building: invoices from the accounting system. Controlled rented premises: based on statements and reports provided by the landlord.	DEFRA CF*
Mobile combustion	Petrol and diesel	Based on fuel volume	Data extracted from the fuel supplier's fleet management system, supplemented by any refuelling outside the network.	DEFRA CF
Fugitive emissions	Air conditioning	Based on the volume of refrigerant top-ups	Own building: Data obtained from the Equipment Card in CRO (based on entries regarding the quantity of replenished substances). Rented premises: based on data provided by the landlord.	IPCC** AR6

*DEFRA CF – Department for Environment, Food and Rural Affairs in the UK

**IPCC AR 6 – the Sixth Assessment Report on global warming prepared by the Intergovernmental Panel on Climate Change

Table 10. Simplified descriptions of methodologies for Scope 2.

Category	Emission source	Type of method	Source of quantitative data	Emission Emission factor
Consumption of purchased energy	Electricity	Based on the amount of electricity	Own building: invoices from the accounting system. Rented premises: based on statements and reports provided by the landlord.	KOBIZE* LB AIB MB
Consumption of purchased energy	Heat	Based on the amount of heat	Rented premises: based on statements provided by the landlord.	URE**

*KOBIZE – National Centre for Emissions Balancing and Management

**URE – Energy Regulatory Office

Scope 3:

The Comp S.A. Group is reporting emissions for Scope 3 for the second time. In the 2025 report, as in the previous year, the strategy adopted was to base certain categories on the simplified, expenditure-based methods proposed by the GHG Protocol. In some cases, emissions were estimated based on the company's own assumptions and estimates. In every instance, however, the company acted to the best of its knowledge and with the utmost care.

Table 11. Simplified descriptions of methodologies for Scope 3.

Category	Type of method	Source of quantitative data	Source emission factor
Category 1: Purchased goods and services	Expenditure-based	Extract/report from the accounting system (SAP / Symfonia/Enova) – transactions in the results accounts relating to the cost of purchasing services and expenditure on the purchase of materials, goods and licences.	DEFRA EEIO
Category 2: Capital goods	Expenditure-based	Expenditure reported in accordance with the general ledger and subsidiary ledger movement tables (data from the consolidated general ledger and subsidiary ledger movement tables – purchases and additions under lease agreements).	DEFRA EEIO
Category 3: Other emissions from fuels and energy	Based on fuel and energy quantities	The method is based on the quantitative data used for calculations in Scope 2.	DEFRA CF

Category 4: Upstream transport and distribution	Based on expenditure	Extract/report from the accounting system – turnover of accounts relating to transport. ERP (SAP / Symfonia/Enova).	DEFRA EEIO
Category 5: Waste from operations	Based on the quantity of waste and the method of management	Data from the BDO waste register, aggregated for each business location.	DEFRA CF
Category 6: Business travel	Expenditure-based	Extract/report from the accounting system – turnover of accounts relating to business travel. ERP (SAP / Symfonia/Enova).	DEFRA EEIO
Category 7: Commuting	Distance-based	Employee survey, extrapolated to the whole organisation.	DEFRA CF
Category 8: Leasing and upstream rental	Expenditure-based	Extract/report from the accounting system – turnover of accounts relating to transport. ERP (SAP / Symfonia/Enova).	DEFRA EEIO
Category 9: Transport and downstream distribution	Fuel-based	Our own estimates regarding average journey distances and statistics on modes of transport in Poland.	DEFRA CF
Category 11: Use of products sold	Based on electricity consumption	Design parameters for individual product groups (power + own assumptions regarding daily usage time and product lifespan).	KOBiZE
Category 12: Management of sold products at the end of their life cycle	Based on waste quantities and management methods	Quantitative data adopted on the basis of Category 11. Design parameters for individual product groups (mass) Own assumptions regarding waste management methods.	DEFRA CF

The following sources of emission factors were used in the inventory:

- **AIB** – AIB publication “European Residual Mix” from year N – 1 for the report for year N (from 2024 for the report for 2025) - <https://www.aib-net.org/facts/european-residual-mix>
- **DEFRA CF** – DEFRA Conversion Factors publication (full set for advanced users) for the year for which the calculations are being performed - <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
- **DEFRA EEIO** – DEFRA publication ‘UK and England’s carbon footprint’ from year N – 3 for the report covering year N (from 2022 for the 2025 report) – <https://www.gov.uk/government/statistics/uks-carbon-footprint>
- **IPCC AR6** – GWP values for individual greenhouse gases, IPCC AR6 report: WG1, Chapter 7, Supplementary material, Table 7.SM.7. In practice, the GHG Protocol publication from August 2024 compiling coefficients from individual reports AR – <https://ghgprotocol.org/sites/default/files/2024-08/Global-Warming-Potential-Values%20%28August%202024%29.pdf>
- **KOBiZE** – emission factors for electricity from year N – 1 for the report for year N (from 2024 for 2025). To avoid double counting with category 3 of scope 3, the indicator has been adjusted to exclude grid losses - <https://www.kobize.pl/pl/fileCategory/id/28/wskazniki-emisyjnosci>
- **URE** – URE publication ‘Heat Energy in Figures’ for year N – 1 for the report on year N (from 2024 for the report on 2025) – <https://www.ure.gov.pl/pl/cieplo/energetyka-cieplna-w-l>

2025 is the second reporting period in which the Comp S.A. Group reports emissions for the full value chain. It is assumed that no events or changes occurred during the reporting period that would have a material impact on greenhouse gas emissions.

To the best of the Comp S.A. Capital Group’s knowledge, the organisation’s activities do not result in significant biogenic greenhouse gas emissions. The Capital Group is aware that such emissions may occur, for example, as a result of the combustion of motor fuels purchased on the market or in connection with the production of energy purchased from the market. Currently, the Group does not estimate these emissions.

In 2025, the Group had no contracted purchases of electricity from renewable sources. All purchased energy is treated as the national average energy mix.

Table 12. Greenhouse gas emission intensity per net revenue.

Greenhouse gas emissions intensity per net revenue	2024*)	2025	% 2025 / 2024
Total greenhouse gas emissions (using the location-based method) per net revenue (tonnes of CO ₂ equivalent / million PLN)	36.19	46.58	28.7%
Total greenhouse gas emissions (using a market-based method) per net revenue (tonnes of CO ₂ equivalent / million PLN)	36.60	47.17	28.8

The net revenue used for the calculations is "Net sales revenue" from the "Selected financial data" table in the financial statements.

*) adjusted data for 2024 – Table 7

[ESRS E1 – 7]

Greenhouse gas removal and emission reduction projects financed through carbon credits

In 2025, the Comp S.A. Group did not undertake any activities related to the indirect reduction of greenhouse gas emissions and did not purchase carbon credits.

[ESRS E1 – 8]

Setting internal carbon prices

The Comp S.A. Group does not use systems for setting internal carbon prices.

[ESRS E1 – 9]

Expected financial impacts arising from significant physical and transition risks and potential climate-related opportunities

Due to the specific nature of the organisation's operations (IT and retail sectors), the 2025 analysis did not estimate the potential financial impacts associated with material physical and transition risks.

Resource use and the circular economy

[ESRS E5 – 1]

Policies relating to resource use and the circular economy

As at the date of this Report, the Comp S.A. Group had not implemented formal policies regarding resource management and the circular economy. However, the organisation is aware of the importance of these issues and takes measures to optimise the use of components and minimise waste. All processes related to resource management and waste management are carried out in accordance with applicable legal regulations and the principles of environmental responsibility.

[ESRS E5 – 2]

Activities and resources related to resource use and the circular economy

The Comp S.A. Group attaches great importance to the cooperation between its companies and organisations involved in recovery, which enables it to achieve collection targets for waste equipment and packaging in accordance with the requirements of current legislation, as well as to meet its reporting obligations on time. In accordance with the regulations, waste management reports are prepared by 15 March each year.

Due to the nature of its business, the Comp S.A. Capital Group introduces electrical and electronic equipment, batteries and packaging to the Polish market, which necessitates compliance with environmental regulations.

In terms of reducing its environmental impact, the Comp S.A. Capital Group undertakes measures aimed at the proper disposal of electronic equipment and other waste. In carrying out these tasks, the Capital Group complies with applicable legal regulations, enters into appropriate contracts for the collection of waste and sewage, and pays environmental charges.

Activities carried out in 2025 include:

1. Conducting selective collection of electronic waste and batteries, and equipping staff facilities with bins to enable employees to sort waste more easily.

2. Cooperation with a specialist electronic equipment recovery organisation to ensure maximum recovery of end-of-life equipment withdrawn from the market, which conducts public awareness campaigns on environmental protection.
3. Optimising packaging design to reduce material consumption and waste generation.
4. Reducing waste generation through cooperation with the Packaging Recovery Organisation.
5. Most of the software produced by Insoft sp. z o.o. is sold exclusively in electronic form.
6. Participation in a programme for the collection of used printer cartridges, development of waste disposal guidelines and procedures, and regular staff training in this area.
7. Reducing plastic consumption by eliminating disposable cutlery, cups and plates, using 'traditional' or biodegradable tableware, and introducing water dispensers.
8. Maintaining the EOD system at Comp S.A., which ensures the electronic circulation of accounting documents integrated with SAP and Symfonia systems, as well as payment processing, a register and archive of contracts, correspondence logs, holiday request processing, and business trip accounting.
9. Providing employees with eco-friendly pens made from recycled paper.

The Comp S.A. Capital Group is taking steps to reduce the potentially inefficient collection of electrical and electronic waste, which may pose a threat to the environment at the end of its life cycle. The parent company, Comp S.A., operates an online system for business partners, which contains information on equipment disposal guidelines for distributors. In addition, QR codes with instructions on waste management are placed on product packaging, and user manuals contain detailed information on the proper disposal of a given product.

None of the measures described above require significant additional operating or capital expenditure beyond the budgeted resources already allocated.

[ESRS E5 – 3]

Targets relating to resource use and the circular economy

In 2025, the Comp S.A. Group did not set any targets regarding resource use and the circular economy.

[ESRS E5 – 4]

Inputs

Companies belonging to the Comp S.A. Capital Group order components for the manufacture of their devices, including electronic sub-assemblies, electronic components, casings, electrical cables, assembly components and other materials required for the final assembly of the product. These products are sourced exclusively from suppliers meeting specific quality standards.

Currently, the organisation does not have a specific policy regarding the impact of resources. The total weight of devices manufactured from the aforementioned components amounted to 175.5 tonnes¹ in 2025.

[ESRS E5 – 5]

Resources discharged

Within the Comp S.A. Group, discharged resources comprise:

1. Waste comprising electrical and electronic equipment and other waste generated as a result of manufacturing, maintenance and service activities.
2. Products manufactured during the production process and placed on the market, which are disposed of at the end of their life cycle.

In 2025, the Comp S.A. Group identified a total weight of 117.52 tonnes of waste generated during the production process and as a result of servicing activities.

In addition, the Group introduced a total of 178.2 tonnes into its own manufactured products, together with products purchased for resale.

¹ The figures given are based on the unit weight of the equipment.

In managing the waste it generates, the Comp S.A. Group works with a specialist company that ensures disposal processes comply with Polish law. The partner guarantees that the legally required levels of disposal and collection of equipment, packaging, and batteries and accumulators are met, ensuring the safe transport, processing and final disposal of these items, whilst minimising the risk of adverse environmental impact.

Table 13. Waste generated during production processes, maintenance activities and the provision of services.

BDO waste code	Waste type	Weight {t}
08 02 01	Coating powder waste	0.02
11 01 98*	Other waste containing hazardous substances	0.02
15 01 01	Paper and cardboard packaging	44.52
15 01 02	Plastic packaging	7.22
15 01 11*	Metal packaging containing hazardous porous structural reinforcement elements (e.g. asbestos), including empty pressure vessels	0.01
16 02 13*	Waste equipment containing hazardous components other than those listed in 16 02 09 to 12	0.05
16 02 14	Waste equipment other than that mentioned in 16 02 09 to 13	47.57
16 02 16	Components removed from waste equipment other than those mentioned in 16 02 15	1.01
16 03 03*	Inorganic waste containing hazardous substances	0.01
16 03 04	Inorganic waste other than that mentioned in 16 03 03, 16 03 80	0.02
16 03 05*	Organic waste containing hazardous substances	0.11
16 03 06	Organic waste other than that mentioned in 16 03 05, 16 03 80	1.32
16 06 01*	Lead batteries and accumulators	0.76
16 06 04	Alkaline batteries (excluding 16 06 03)	0.05
16 06 05	Other batteries and accumulators	2.20
17 01 01	Concrete waste and rubble from demolition and renovation work	4.05
17 04 05	Iron and steel	8.2
17 04 11	Cables other than those mentioned in 17 04 10	0.21
17 06 04	Insulation materials other than (...)	0.14
17 09 04	Mixed construction and renovation waste	0
18 01 03*	Other waste containing viable pathogenic microorganisms or their toxins, and other forms capable of transmitting genetic material, which are known or for which there are credible grounds to believe that they cause disease in humans and animals (e.g. infected nappies, sanitary towels, sanitary pads), excluding 18 01 80 and 18 01 82	0.03
18 01 04	Waste other than that mentioned in 18 01 03 (e.g. fabric or plaster dressings, bedding, disposable clothing, nappies)	0.002

* Waste classified as hazardous under the Regulation of the Minister for Climate of 2 January 2020 on the waste catalogue.

Table 14. Weight of equipment and packaging placed on the market within the country in 2025.

Type	Weight [t]
Packaging placed on the market*	86.42
Equipment placed on the market**	178.20
Batteries and accumulators***	7.65

* Required recycling/recovery rate – 63%, Regulation of the Minister for Climate and the Environment of 19 December 2021 on annual recycling rates for packaging waste in individual years up to 2030.

** Required collection rate – 65%, Act of 11 September 2015 on waste electrical and electronic equipment (Article 20).

*** Required collection rate: 63% – Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 on batteries and waste batteries.

[ESRS E5 – 6]

Anticipated financial impacts arising from significant risks and opportunities related to resource use and the circular economy

Due to the specific nature of the organisation's activities (IT and retail sectors), no estimate was made in 2025 of the potential financial impacts arising from significant risks and opportunities related to resource use and the circular economy.

3. Information on social issues

[ESRS S1 SBM-2]

Stakeholder interests and views

Employees are a key resource for the Comp S.A. Group, and their role in the organisation's success is particularly significant in the context of the specific nature of the IT industry and the retail sector. For an organisation operating at the intersection of modern technologies and the dynamic retail market, employees are the foundation of innovation, efficiency and the adaptation of the offering to changing market needs.

The Comp Management Board's openness to dialogue with employees and its consideration of their views in the process of setting strategic objectives and reporting on sustainable development are key elements in building the organisation's resilience to changing market challenges. At the same time, they underscore the Comp S.A. Capital Group's ethical and responsible approach to conducting business.

Employees played a key role in the double materiality assessment, which aimed to identify the most important areas of activity relevant to the Comp S.A. Capital Group. Thanks to their commitment and knowledge, it was possible not only to define the organisation's priorities but also to gain a deeper understanding of the challenges and opportunities in the context of business operations.

As part of the materiality assessment, a survey was conducted among all employees of the Comp S.A. Capital Group. Its aim was to assess employees' internal perception of the organisation in the context of key areas of sustainable development, in line with non-financial reporting requirements. The questions made it possible to assess not only the extent to which specific norms and standards were being met, but also the level of awareness, engagement and actual actions taken in the areas of environmental, social and corporate governance.

The results of the study provided guidance for planning strategic initiatives to support the organisation's development, including the achievement of sustainable development goals.

[ESRS S1-1]

Policies relating to the Group's own workforce

Individual entities within the Comp S.A. Group implement their HR policies through internal regulations. For example, work regulations (including rules on remuneration and bonuses) are in force at, amongst others, Comp S.A., Enigma SOI sp. z o.o. and Insoft sp. z o.o.

The provisions of these documents are intended to clearly define remuneration principles that support the recruitment, motivation and retention of key staff, senior management and other employees. In addition, the regulations governing the remuneration system serve to objectify pay criteria, which helps to prevent unequal treatment in this area. The cornerstone upon which policies relating to the Group's own personnel are built is the Code of Ethics of the Comp S.A. Capital Group, which applies at Comp S.A. and, in accordance with the principles adopted by the relevant bodies of Comp S.A.'s subsidiaries, also within those entities. As at 31 December 2025, not all companies within the Comp Capital Group

Comp S.A. had compliance documents in place. The Management Board of Comp S.A. is endeavouring to ensure that the established standards are implemented and applied in practice throughout the Comp S.A. Group. Work has begun on updating the compliance documentation, with a view to further raising the organisation's operational standards. The Comp S.A. Capital Group's system of ethical values comprises: respect, honesty, social responsibility, cooperation, business ethics, care for the environment, diversity and inclusion, professionalism, open communication, authenticity, empathy and courage. These values are based on the following international documents, and the company's Management Board undertakes to comply with them, namely:

- a) OECD Guidelines for Multinational Enterprises;
- b) The UN Guiding Principles on Business and Human Rights;
- c) The International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, as well as the International Bill of Human Rights;
- d) EU Commission Delegated Regulation of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting standards.

The person responsible for overseeing the content of the Comp S.A. Group Code of Ethics, for implementing procedures to communicate the Code of Ethics, and for the process of investigating reports of suspected or confirmed breaches of the Code of Ethics is the Compliance Officer.

In addition, the organisation has a Policy on Preventing Unlawful Conduct within the Comp S.A. Group, which is available to employees via the internal systems of the individual entities within the Group.

The purpose of introducing the Policy on Preventing Prohibited Behaviour within the Comp S.A. Capital Group is to prevent bullying, discrimination, harassment, sexual harassment and other forms of psychological or physical violence against employees of Comp S.A., based in Warsaw, and – in accordance with the rules adopted by the relevant bodies of Comp S.A.'s subsidiaries – also within those entities.

Issues relating to human resources are also covered by other policies and procedures:

- a) Comp S.A. Capital Group Compliance Policy,
- b) Comp S.A. Breach Reporting Procedure,

which are available on the website <https://www.comp.com.pl/relacje-inwestorskie/regulacje-i-compliance/>.

Compliance, understood as ensuring adherence to specific regulations and standards of conduct, is the responsibility of every individual employee within the Comp S.A. Group. The requirements regarding compliance with the law and ethical standards in force within the Comp S.A. Group go far beyond mere legal compliance.

In 2025, the Comp S.A. Capital Group conducted a training course on the *Wiem* platform entitled “Code of Ethics and Compliance Policy at the Comp S.A. Capital Group”, which was mandatory for all employees. The training, which concludes with a knowledge test, supports adherence to ethical standards and ensures the Group’s compliance with applicable policies.

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

Respect for human dignity is one of the pillars of the Comp S.A. Capital Group’s operations and values. We strive to ensure a safe working environment in legal, ethical and emotional terms. We do not employ children. We oppose forced labour and human trafficking. We comply with legal regulations regarding the employment of our own staff, contractors and external workers, and we categorically oppose illegal employment and undeclared work.

We expect our suppliers to ensure that their employees are hired and remunerated on the basis of fair and lawful contracts. In accordance with the Comp S.A. Supplier Code, we require that suppliers, as well as their employees and associates, comply with legal requirements relating to employment. We respect the right of employees to form and join trade unions. We are guided by the principles of equal opportunities and equal treatment. We promote consultation and cooperation between the employer and employees and their representatives on matters of mutual interest.

We welcome everyone, regardless of gender, age, background, nationality, religion, sexual orientation, appearance, health, physical ability or any other characteristic. We believe that the potential of diversity and its importance for the development of every company, its innovation and the creation of a friendly and harassment-free workplace are the key to success. We create an organisational culture in which every person feels respected and understood. In this way, we build trust and strengthen bonds between employees, which enhances their satisfaction and commitment. We educate our employees on the benefits of diversity and teach them how to eliminate prejudice. We strive to ensure that the workplace is free from stereotypes, which fosters harmonious cooperation and mutual understanding. Openness and respect for diversity attract talented professionals who are looking for companies with high ethical standards. This policy has a positive impact on our image and helps build our reputation as a responsible and inclusive employer. We provide a space where every employee can feel safe and express themselves freely, which helps create cohesive teams and a friendly working atmosphere.

We oppose and take action against any behaviour that constitutes misconduct. Detailed information on this matter is set out in the Policy on Preventing Misconduct within the Comp S.A. Group.

Any employee who has been harmed by conduct that constitutes misconduct, or who is aware of such conduct, is entitled to make a report. Reports should be made to the Compliance Officer. A report may also be made to a line manager, provided it does not concern the manager personally. The line manager to whom the report is made shall immediately forward its contents to the Compliance Officer. If the report is made verbally, it should be confirmed in writing. It is also possible to report prohibited conduct directly to a member of the management board or supervisory board of Comp S.A. Proceedings regarding a given report are conducted by a special committee. The first meeting on a given matter is convened no later than within 10 working days of the date of the report. Proceedings before the Committee are confidential. The Committee's task is to determine whether conduct constituting prohibited behaviour has taken place, to inform the Employer of the findings, and to recommend measures to the Employer aimed at preventing such conduct and eliminating its consequences.

Entities within the Capital Group have procedures and instructions in place to ensure health and safety at work, including the prevention of accidents at work.

The Group implements its human resources policy by:

1. Ensuring equality;
2. Improving working conditions, including terms of employment and remuneration;
3. Ensuring equal access to employee benefits;
4. Respecting employees' right to information and to express their opinions;
5. Developing employees' skills and competencies through a range of specialist training courses and consultations tailored to specific job roles at various levels of proficiency;
6. Providing regular health and safety training for employees;
7. Promoting an active lifestyle among employees and their families through access to various sports-related initiatives, in particular through organised company events and funding for a sports programme;
8. Assisting employees and their families in the event of difficult life situations.

The Management Board of Comp S.A. is responsible for implementing all these regulations, delegating specific tasks to the managers of individual organisational units or to the governing bodies of entities within the Comp S.A. Capital Group.

[ESRS S1-2]

Procedures for cooperation with the Company's own workforce and employee representatives on matters of influence

The parent company, Comp S.A., operates a "Whistleblowing Procedure" enabling employees of the Comp S.A. Capital Group to submit reports via a dedicated online form (<https://www.comp.com.pl/zglos-naruszenie/>). This mechanism supports the principles of ethical conduct, transparency and accountability, and provides a secure means of reporting irregularities in accordance with the Group's values and ESG standards.

Furthermore, the entities within the Comp S.A. Group are open to dialogue with their employees, which is facilitated through direct contact between employees and their immediate supervisors, as well as through internal consultations on documents relating to employees with representatives selected in accordance with the procedure adopted by the relevant employer (i.e. by voting). Employees may contact the Compliance Officer, the Internal Auditor of the Comp S.A. Capital Group, and the governing bodies of individual entities within the Capital Group directly. In view of the above, the Comp S.A. Capital Group has not introduced, nor does it plan to introduce, any formal procedures that would require the views of its own employees to be taken into account in the decision-making processes of individual entities within the Capital Group.

There is no separate position within the Comp S.A. Capital Group dedicated to direct cooperation with employees. Furthermore, during the reporting period, none of the Group's entities entered into agreements with representatives of employees or received feedback from individuals particularly vulnerable to any form of discrimination or stigmatisation.

Cooperation with our own employees is assessed as harmonious and consistent with the values set out in the ESRS S1-1 standard.

[ESRS S1-3]**Processes for remedying the effects of negative impacts and channels for reporting concerns by the organisation's own workforce**

The Comp S.A. Whistleblowing Procedure, adopted pursuant to Article 24 of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928, as amended), clearly sets out the rules of procedure at every stage of the process, from the moment of reporting through to the conclusions following the investigation. Enigma SOI sp. z o.o. has a separate procedure. Other entities are not obliged to have internal procedures for reporting breaches, but may apply the procedure in force at Comp S.A. These procedures are available on the websites of these entities, i.e. <https://www.comp.com.pl/relacje-inwestorskie/regulacje-i-compliance/> and [the rules on reporting and breaches by whistleblowers – Enigma](#). Furthermore, employees have the opportunity to raise their concerns and needs directly during discussions with their line managers.

In the case of Comp S.A., reports are directed to the Compliance Officer. The information channels specified in the reporting procedure ensure the confidentiality of information concerning the person making the report, as well as the completeness and integrity of the information, the possibility of storing it permanently, and the prevention of unauthorised access to it. Similar provisions are included in the procedure in force at Enigma SOI sp. z o.o., although reports are directed to a special committee, and the procedure does not provide for the option of reporting via a website.

Employees of the Comp S.A. Group have been informed about the existing mechanism for reporting breaches via the *Wiem* platform. This information was included in the training for Comp Group employees entitled “Code of Ethics and Compliance Policy at Comp S.A.” The Management Board of Comp S.A. has also introduced a measure ensuring that every new employee is informed of the possibility of reporting significant issues, concerns or suggestions as early as the induction training (onboarding) stage.

Follow-up actions are taken in response to every report. These actions include assessing the veracity of the information contained in the report and taking steps to address any identified breaches of applicable regulations. They may include, amongst other things, conducting an investigation, initiating an audit, or taking appropriate legal action as provided for by applicable legislation.

The Comp S.A. Group does not engage in, and has never engaged in, any retaliatory actions. Retaliatory actions are defined as any direct or indirect act or omission in a work-related context that is caused by a report (internal or external) or public disclosure, and which infringes or may infringe the rights of the person making the report, or causes or may cause unjustified harm to that person, including the unjustified initiation of proceedings against them. Examples of retaliatory actions include discrimination, termination of an employment contract, transfer to another position, or a change in the scope of duties. All reports are verified for their validity and accuracy.

Where the report in question so requires, the Company shall provide support measures for the Reporting Person, such as psychological support. The Company shall ensure that Reporting Persons are protected, at a minimum, against repressive measures, discrimination or other forms of unfair treatment; in particular, making a Report shall not constitute grounds for termination of an employment contract, transfer to another position or a change in the scope of duties.

The Compliance Officer at Comp S.A. oversees the system dedicated to the breach reporting procedure. They periodically (at least once a year) check its operation and availability to employees and other stakeholders.

[ESRS S1-4]**Taking action regarding material impacts on the organisation's workforce and applying approaches to manage material risks and capitalise on material opportunities related to the organisation's workforce, as well as the effectiveness of such actions**

The Comp S.A. Group, operating in the Secure IT and Retail RegTech sectors, is fully aware that in times of rapid technological change and growing market competition, the key asset

of an organisation is its people. That is why it places particular emphasis on retaining highly qualified staff. To this end, it implements and continuously refines measures to support talent retention within the organisation, drawing on discussions with employees to tailor these measures to the team's needs and expectations. Specific measures are outlined below:

Training

In addition to compulsory training, employees have the opportunity to participate in additional courses that develop their knowledge and skills and are tailored individually in consultation with their line managers. Individual companies invest in staff training, and the funding of language courses is subject to rules established individually by each company. Employees of the Capital Group are eligible for funding towards postgraduate studies, provided the subject matter is related to their position and scope of duties.

In 2025, educational activities were enhanced through the implementation of the modern training and information platform 'Wiem', which provides Group employees with constant access to educational resources, courses, webinars and an internal knowledge base. The platform also serves as a communication tool, enabling registration for events and employee initiatives. Previously, individual Group companies used separate intranet platforms. The implementation of this solution has contributed to the standardisation of internal communication, increased the availability of educational materials and streamlined the knowledge management process across the entire Group.

Benefits

The Group also offers a wide range of benefits, such as health insurance, pension schemes and financial support for education and professional development.

Health and work-life balance

Company management teams recognise that ensuring the organisation's effective functioning in the long term requires supporting employees in maintaining a balance between their professional and private lives. Supporting employees in achieving satisfaction in various aspects of life, such as family, culture and health, is a key element of effective management for these teams.

We place great emphasis on culture and family values, creating opportunities for our employees' families to socialise. Every year, we organise family picnics to mark Children's Day, packed with attractions and musical performances. Our employees and their children also take part in a variety of team-building initiatives, such as departmental meetings and New Year's events, and are involved in community activities.

In 2025, Comp S.A. ran group singing classes for employees. The classes supported the development of vocal skills, respiratory fitness, stress reduction and self-confidence. Additionally, they fostered team integration and strengthened cooperation within the group.

At the same time, a series of webinars on cancer prevention was continued. Furthermore, webinars on mental health were included in the programme, expanding educational activities and support for employees in the area of health care.

Physical activity

The Comp S.A. Capital Group supports physical activity and promotes a healthy lifestyle. Comp S.A. and Enigma SOI sp. z o.o. encourage employees to participate in various sports by co-funding their activities. In 2025, the second edition of a sports challenge was organised, which encouraged Comp S.A. employees to engage in physical activity together. Employees also benefited from subsidies for Multisport cards, enabling them to exercise regularly.

The Group actively protects employees' rights, ensuring a safe and friendly working environment – a detailed description of activities in this area can be found in earlier chapters of the Report. Thanks to its strong market position and ongoing projects, the Group provides stable, long-term employment that fosters professional development and employee satisfaction.

[ESRS S1-5]**Objectives regarding the management of material negative impacts, the enhancement of positive impacts, and the management of material risks and opportunities**

As at 31 December 2025, the Comp S.A. Group had not taken a decision to implement an ESG strategy. At the same time, preparatory and analytical work was carried out, including an update of the materiality analysis, a review of key indicators, and an assessment of the resilience of policies and processes to sustainability-related challenges.

In doing so, issues relating to mitigating negative factors and enhancing the positive impact on employees and external stakeholders were analysed. It was concluded that these issues are adequately addressed in the Capital Group's existing policies and procedures.

[ESRS S1-6]**Characteristics of the entity's employees**

Within the Comp S.A. Group, there are two main occupational groups based on the nature of the work performed: (i) employees and non-employees who hold administrative and office roles, and employees and non-employees who hold production roles (covering both software and goods).

1. Employees and non-employees performing administrative and office work are employed by Comp S.A., Enigma SOI sp. z o.o., Non Stop SOC sp. z o.o., Insoft sp. z o.o., Elzab Hellas SPV sp. z o.o., Micra-Metripod KFT, Comp Platforma Usług S.A.
2. Employees and non-employees who perform production work are employed by Comp S.A., Enigma SOI sp. z o.o., Insoft sp. z o.o., and Micra-Metripod KFT.

The following section contains tables summarising key information about the employees of the Comp S.A. Group for 2025, based on data current as at 31 December 2025.

Table 15. Characteristics of the entity's employees – number of employees.

Breakdown of employees by gender			
	2024	2025	year-on-year change
Women	286	270	-5.59%
Men	724	708	-2.21%
Others	0	0	0.00%
Not disclosed	0	0	0.00%
Total	1010	978	-3.17%

Table 16. Characteristics of the organisation's staff – breakdown of staff by country.

Breakdown of staff by country			
	2024	2025	year-on-year change
Poland	988	958	-3.04%
Hungary	19	20	5.26%
Greece	3	0	-100.00%
Total	1010	978	-3.17%

Table 17. Characteristics of the organisation's employees – length of service.

Employees – length of service										
	2024					2025				
	Women	Men	Others	Not disclosed	Total	Women	Men	Others	Not disclosed	Total
Number of employees	286	724	0	0	1,010	270	708	0	0	978
Permanent staff	267	667	0	0	934	257	649	0	0	906
Fixed-term employees	19	57	0	0	76	13	59	0	0	72
Employees who are not guaranteed working hours	3	3	0	0	6	0	1	0	0	1
Full-time employees	257	628	0	0	885	248	623	0	0	871
Part-time employment	26	93	0	0	119	22	84	0	0	106

Table 18. Table 18. Characteristics of the organisation's staff – staff departures from the organisation.

Staff departures from the organisation*			
	2024	2025	year-on-year change
Number of employees who left	154	89	-42.21%
Turnover ratio	15.25%	9.10%	-6.15 percentage points

* Staff turnover was calculated as the ratio of the total number of employees who left voluntarily, were dismissed, retired or died during the given period of employment to the total number of employees as at 31 December 2025.

[ESRS S1-9]**Diversity metrics**

The Comp S.A. Group promotes diversity among its employees and ensures a working environment free from discrimination. The tables below present detailed data on the organisation's employment structure in 2025, taking into account the age and gender of employees based on data current as at 31 December 2025.

Table 19. Diversity indicators – breakdown of employees by age.

Breakdown of employees by age										
	2024					2025				
Total employees on employment contracts	Women	Men	Others	Not disclosed	Total	Women	Men	Others	Not disclosed	Total
Number of employees, including:	286	724	0	0	1010	270	708	0	0	978
Age group: over 50	70	217	0	0	287	68	219	0	0	287
Age group: 30–50 years	183	385	0	0	568	168	355	0	0	523
Age group: under 30	34	122	0	0	156	34	134	0	0	168

Table 20. Diversity indicators – number of women and men in specific employee groups.

Number of women and men in specific employee groups				
	2024		2025	
	Women	Men	Women	Men
Senior management	13	61	13	62
Managers and supervisors	26	79	26	101
Other staff	245	587	231	545
Total senior management + managers and supervisors	39	140	39	163

**[ESRS S1-10]
Adequate pay**

In 2025, all employees of the Comp S.A. Group received remuneration exceeding the established level of adequate remuneration.

Table 21. Adequate pay – fair pay.

Appropriate wages*		
	2024	2025
Percentage of employees receiving wages below the established adequate wage level	0.00%	0.00%
Percentage of employees receiving adequate pay	100%	100%

*Salary levels were benchmarked against the minimum wage in force in Poland, the value of which, according to data from the Central Statistical Office (GUS).

[ESRS S1-13]**Metrics relating to training and skills development**

Information regarding training, education and the development of Comp S.A. Capital Group employees in 2025 is presented in the table below.

The table contains details of training courses and educational initiatives aimed at employees of the Comp S.A. Group. The organisation consistently invests in the professional and personal development of its team, supporting their skills, effectiveness and motivation.

The table below also includes information on training for members of the Management Board of Comp S.A.

Table 22. Metrics relating to training and skills development.

Indicators relating to training and skills development								
	2024				2025			
	Women	Men	Others	Not disclosed	Women	Men	Others	Not disclosed
Average number of training hours per employee								
Senior management*	29	20	0	0	37	24	0	0
Managers and supervisors	40	7	0	0	40	16	0	0
Other staff	6	12	0	0	7	15	0	0
Average	10	12	0	0	12	16	0	0
Training for members of the Management Board – average number of hours								
Management Board		17				22		

* Senior management includes training for Management Board members.

The Group does not conduct regular staff appraisals due to an organisational culture based on trust and autonomy. Employee appraisals are not carried out in a standardised or measurable manner. Instead, we focus on direct communication and involving employees in decision-making, which reduces the need for formal appraisals.

[ESRS S1-15]

Work-life balance metrics

The table below shows the percentage of employees eligible for parental leave and the percentage of those who took advantage of this entitlement within the Comp S.A. Group.

Table 23. Work-life balance indicators.

Work-life balance indicators								
	2024				2025			
	Women	Men	Others	Not disclosed	Women	Men	Others	Not disclosed
Eligible for parental leave								
Number of employees eligible for parental leave	13	12	0	0	12	14	0	0
% of employees eligible for parental leave	4.56%	1.65%	0.00%	0.00%	1.20%	1.40%	0.00%	0.00%
They took parental leave								
Number of authorised employees who took parental leave	13	12	0	0	12	12	0	0
% of eligible employees who took parental leave	100.00%	100.00%	0.00%	0.00%	100.00%	85.71%	0.00%	0.00%

[ESRS S1-16]**Remuneration metrics (pay gap and total remuneration)**

The table below presents the value of the pay equity indicator for the Comp S.A. Group.

Table 24. Remuneration indicators – total remuneration ratio.

Total remuneration ratio		
	2024	2025
CEO Pay Ratio*	17.52	15.91

*The CEO Pay Ratio is calculated as the multiple of the highest remuneration in the Group relative to the median remuneration of all employees, excluding the highest remuneration.

The Comp S.A. Group offers its employees remuneration commensurate with their skills and experience, in line with current market standards. When considering the ratio of men to women, it is worth taking into account the specific nature of the IT sector and current market trends, where the predominance of men stems mainly from the demand for specific skills and industry-specific conditions. This situation poses a challenge in increasing the proportion of women in these departments. This is not the result of a deliberate recruitment policy, but a natural situation arising from the structure of the market. Recruitment processes within the Comp S.A. Capital Group are based solely on candidates' qualifications and experience, and the organisation does not employ mechanisms that influence gender ratios. This arrangement does not affect operational activities or the achievement of business objectives, and all personnel decisions are made in a spirit of transparency and equal opportunities.

Table 25. Remuneration metrics – pay gap.

Percentage pay gap between women and men*		
	2024	2025
Management Board**	N/A	N/A
Senior management	32.23%	36.86%
Managers and supervisors	-8.43%	4.93%
Other employees	18.09%	18.42%

* The gender pay gap was calculated using the following methodology:

Monthly pay figures were converted to full-time equivalents and multiplied by 12 months.

1. In each employee group (i.e. board members, senior management, managers and supervisors, other employees), the total remuneration was divided by the number of people in that group, taking into account the gender breakdown.
2. The resulting amount was then divided by the number of working hours applicable in Poland in 2024 (i.e. 2008 hours).
3. In the final stage, a formula in accordance with ESRS S1-16 AR 98 was applied: the difference was calculated by subtracting the average gross hourly rate for women from the average gross hourly rate for men. The result was then divided by the average gross hourly rate for men.

Salaries were reported as amounts actually paid, comprising fixed and variable contractual remuneration.

** The Management Board of Comp S.A. consists exclusively of men.

[ESRS S1-17]**Incidents, complaints and significant impacts on human rights**

In 2025, no breaches of ethical standards relating to discrimination or bullying were reported within the Comp S.A. Group.

Throughout the reporting period, there were no cases of suspected human rights violations, discrimination or breaches of ethical principles among employees.

Monitoring carried out in the OECD NCP and Business and Human Rights Resources Centre (BHRRC) reporting databases revealed no reports concerning the Group in the period from 1 January to 31 December 2025.

Consequently, the total amount of fines, penalties and damages imposed on the Comp S.A. Group in 2025 was PLN 0.

Table 26. Incidents, complaints and significant impacts on human rights compliance.

	2024	2025
Total number of cases of discrimination, including harassment, reported during the reporting period	0	0
The total number of complaints submitted via the unit's internal reporting channels by its own staff (including complaint-handling mechanisms)	2	0
Total number of complaints submitted to national contact points for the OECD Guidelines for Multinational Enterprises	0	0
Total amount of fines, penalties and compensation for damages resulting from incidents and complaints	0	0
Total number of serious human rights incidents involving the unit's workforce during the reporting period	0	0
Total number of significant human rights incidents related to the entity's workforce during the reporting period that constitute instances of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises	0	0
The total amount of fines, penalties and compensation for damages resulting from incidents relating to the respect for human rights in connection with the unit's workforce	0	0
Total number of significant human rights incidents in which the company played a role in providing remedies to those affected during the reporting period	0	0

4. Information relating to corporate governance

[ESRS G1-1]

Business conduct policies and corporate culture

The Comp S.A. Group operates in accordance with the law and the principles of professional ethics, and the implementation of corporate social responsibility and sustainable development principles is a key priority for the entities within the Group.

In 2025, Comp S.A. had in place compliance documents updated at the end of 2024, which set out the values and standards of conduct for employees and business partners across the entire Capital Group. These include, in particular: the Code of Ethics, the Anti-Corruption Policy, the Compliance Policy, the Conflict of Interest Management Policy, the Policy on Preventing Prohibited Conduct, and the Procedure for Reporting Breaches at Comp S.A. In addition, the Comp S.A. Supplier Code applies at Comp S.A. The documents are available on the Comp S.A. intranet and website.

The Code of Ethics adopted at the level of the Comp S.A. Group serves as a guide to ensure compliance with the law, good manners, behavioural standards arising from the Group's organisational culture, and generally accepted best practices. It serves as a benchmark for the ethical conduct of Comp S.A. Capital Group employees in their external relations as well as within the organisation. The Code of Ethics is not intended as a detailed code of conduct. The Comp S.A. Capital Group's system of ethical values comprises: respect, honesty, social responsibility, cooperation, business ethics, care for the environment, diversity and inclusion, professionalism, open communication, authenticity, empathy and courage.

The adopted “*Anti-Corruption Policy of the Comp S.A. Capital Group*” (hereinafter the “*Anti-Corruption Policy*”) is described in section *G1-3 Prevention and Detection of Corruption and Bribery*, and its purpose is to establish uniform rules and standards of conduct designed to prevent and respond to acts bearing the hallmarks of corruption, and, in the event of any misconduct being identified, to prevent and counteract misconduct committed to the detriment of the Company and actions inconsistent with the principles of conducting the Company’s business in a transparent, ethical manner and in accordance with the rules of fair competition.

The *Comp S.A. Capital Group’s Compliance Policy* sets out guidelines on compliance with laws and regulations, as well as ethical conduct within the Company and the entities of the Capital Group. It serves to establish a strong and lasting foundation for successful cooperation with all its stakeholders and, consequently, for the sustainable development of the enterprise.

In 2025, the Comp S.A. Capital Group implemented the “*Policy on Preventing Prohibited Conduct*”, which replaced the previously applicable documents: the “*Anti-Discrimination Policy*” and the “*Anti-Bullying Policy*”. The document is currently applied throughout the Group and sets out the rules and procedures for preventing mobbing and discrimination, as well as the procedures to be followed should such incidents occur.

In 2025, no breaches of ethical standards relating to discrimination and bullying were reported within the Group.

The parent company of the Group has implemented the “*Comp S.A. Whistleblowing Procedure*” (hereinafter “*Whistleblowing Procedure*”) for employees, suppliers and other stakeholders. It enables the Company’s employees and external stakeholders to report breaches relating to its operations, including those concerning human rights. Individual entities within the Capital Group may apply this procedure as appropriate to develop a uniform system for reporting irregularities, crimes and abuses within the Capital Group, in which the Compliance Officer of Comp S.A. plays a key role, to whom all reports will be directed.

The reporting channels specified in the procedure ensure the confidentiality of information concerning the person making the report, as well as the completeness and integrity of the information, the ability to store it permanently, and the prevention of unauthorised access. The online form allows reports to be forwarded directly to the Compliance Officer.

The Compliance Officer’s responsibilities in the field of human rights include:

1. monitoring changes in the law, advising on newly introduced and current legal provisions, the code of conduct, and market standards.
2. identification of potential risks associated with current regulations.
3. launching a whistleblowing system (Violation Reporting Procedure).
4. Investigating reported breaches and incidents and supporting their detection.
5. responding to breaches in compliance with applicable law and corporate regulations.
6. Regularly reviewing compliance and updating internal documentation and procedures.
7. cooperation with external entities, e.g. law firms.
8. Conducting training and educating employees and business partners on applicable requirements and regulations.
9. monitoring compliance with OECD guidelines, UN guidelines on business and human rights, and core conventions of the International Labour Organisation (in accordance with the principles of minimum ESG safeguards).

The Compliance Officer takes follow-up action on every report. Follow-up action refers to measures taken to assess the accuracy of the information contained in the report and to address the regulatory breach that is the subject of the report, in particular by conducting an investigation, initiating an audit, or taking appropriate legal action as provided for by the regulations.

In 2025, no complaints were reported within the Capital Group under the Whistleblowing Procedure.

The Comp S.A. Supplier Code sets out the principles that every supplier working with Comp S.A. should follow. Compliance with these principles forms the basis for good, mutual business relations.

Individual entities within the Capital Group have adopted, in accordance with applicable laws, their own accounting policies and procedures regarding the circulation of accounting documents, the invoice approval process and the recording of accounting documents, which are subject to periodic review by the Capital Group's Internal Auditor.

[ESRS G1-2]

Supplier relationship management

Comp S.A.'s approach to ethical management within the value chain is set out in the Comp S.A. Supplier Code. We are committed to working with suppliers who share our values and principles of corporate social responsibility (ESG). When selecting suppliers, Comp S.A. analyses the following issues in its relations with suppliers:

- a) impact on the environment (greenhouse gas emissions),
- b) human rights,
- c) labour rights (including, amongst others, provisions regarding worker safety, precarious employment, human trafficking, the use of forced labour or child labour),
- d) concern for consumers and end-users, society (social criteria) and local communities,
- e) compliance with regulations (including: fair tax practices),
- f) combating all forms of corruption,
- g) countering anti-competitive practices,
- h) the application of fair tax practices.

Every supplier is required to communicate the practices and principles set out in the Supplier Code to all their employees. Comp S.A. aims to ensure that the Supplier Code applies to every supplier, regardless of the nature of their business, the size of the supplier, the method of order fulfilment or the location of their operations. The Comp S.A. Supplier Code is addressed to suppliers, their employees and interested parties. Suppliers shall familiarise themselves with the Code and declare their compliance with the requirements set out therein in a separate statement confirming their familiarisation with the Comp S.A. Supplier Code.

Individual entities within the Capital Group are free to adopt their own regulations concerning their own value chain. Any such regulations must be consistent with the values and principles set out in the Code of Ethics, Anti-Corruption Policy, Compliance Policy, Conflict of Interest Management Policy and Policy on Preventing Prohibited Conduct.

In 2025, entities within the Comp S.A. Capital Group did not conduct sustainability audits of their subcontractors and suppliers, but were subject to audits carried out by their partners.

The Comp S.A. Capital Group does not have a policy aimed at preventing late payments. Payment practices are described in section *G1-6 Payment Practices* of this Report.

[ESRS G1-3]

Prevention and detection of corruption and bribery

The Comp S.A. Capital Group has in place the “*Anti-Corruption Policy of the Comp S.A. Capital Group*” (hereinafter “*Anti-Corruption Policy*”). The Anti-Corruption Policy builds upon the “*Code of Ethics of the Comp S.A. Group*”. The purpose of the Anti-Corruption Policy is to establish uniform rules and standards of conduct aimed at preventing and responding to acts that bear the hallmarks of corruption, and, in the event of identified misconduct, to prevent and counteract misconduct committed to the detriment of entities within the Comp S.A. Capital Group, as well as actions inconsistent with the principles of conducting business in a transparent and ethical manner and in accordance with the rules of fair competition. The Anti-Corruption Policy is available both on the Company's intranet (<https://wiem.comp.com.pl/>) and on the Comp S.A. website: <https://www.comp.com.pl/relacje-inwestorskie/regulacje-i-compliance/>.

Integrity is one of the fundamental values upheld by the Comp S.A. Capital Group. All employees, as well as Comp S.A. shareholders, associates, suppliers, contractors and all other entities in business relations with the Comp S.A. Capital Group, must not engage in any form of corruption. The Policy requires compliance with applicable law and the policies and procedures adopted by the Comp S.A. Capital Group (including the Compliance Policy and the Code of Ethics), as well as other internal regulations, applying a zero-tolerance policy towards corruption and bribery. It is prohibited to engage in any corrupt practices or other misconduct, whether in internal or external relations, regardless of whether such actions are undertaken directly or through third parties.

Educational initiatives are undertaken within the individual entities of the Capital Group, and employees and managers are required to comply with the law in order to mitigate the risk of corrupt practices and the risk of reputational damage to the companies resulting from allegations of corruption. The joint training and information platform implemented in 2025 has standardised educational activities within the Group and facilitated the reporting of non-financial indicators.

Matters relating to anti-corruption are monitored by the Compliance Officer, who maintains a dialogue on this subject with the Company's Management Board and the Internal Auditor and has direct access to the Supervisory Board of the parent company of the Comp S.A. Capital Group.

The Management Board of Comp S.A. regularly assesses compliance with the principles set out in the Anti-Corruption Policy. The content of the Policy is updated both when the need arises and on the basis of conclusions drawn from the Policy assessments carried out. Entities within the Comp S.A. Group regularly carry out an assessment of the risk of corruption occurring, covering all persons or entities associated with the entity in question to whom the Anti-Corruption Policy applies.

Suspected breaches of the Anti-Corruption Policy or other legal provisions may be reported in accordance with the applicable Breach Reporting Procedure. Employees may report breaches of internal procedures and regulations, including the Anti-Corruption Policy, legal provisions or the Code of Ethics, to their immediate supervisor; and where this is not possible or, due to the nature of the matter, is inadvisable, they should contact the Compliance Officer of Comp S.A. directly, who will take steps to investigate the matter. If a breach is reported to a line manager, the latter is obliged to forward the report to the Compliance Officer.

In light of the above, risks of corrupt behaviour are identified and appropriate measures are taken, including, in particular, education and training in the area of compliance.

[ESRS G1-4]

Incidents of corruption or bribery

During the reporting period, the Comp S.A. Group did not record any proceedings being initiated or any convictions or fines being imposed for breaches of anti-corruption legislation or legislation on combating bribery. No incidents related to corruption were identified within the Group's entities, nor were there any dismissals or penalties imposed on employees in connection with corruption or bribery. During the reporting period, there were also no incidents concerning contracts with partners, and no legal proceedings relating to corruption or bribery were brought against the Comp S.A. Group or its employees.

Table 27. Confirmed cases of corruption and actions taken.

Confirmed cases of corruption and actions taken		
No.	Name	Number
1.	Total number and nature of confirmed cases of corruption	0
2.	Total number of confirmed incidents resulting in employees being dismissed or disciplined for corruption	0
3.	Total number of confirmed cases where contracts with business partners were terminated or not renewed due to corruption-related breaches	0
4.	Public proceedings concerning corruption brought against the organisation or its employees during the reporting period and the outcomes of those proceedings	0

[ESRS G1-5]**Political influence and lobbying activities**

Supervision of the entire compliance area (including ensuring compliance with lobbying activities) is exercised by the Chairman of the Management Board with the assistance of the Compliance Officer; however, neither the Company nor the Comp S.A. Group engages in lobbying activities. Individual entities within the Group have a degree of discretion regarding how they implement compliance with the law and the Comp S.A. Group's policies, provided that they comply with the documents adopted at the Comp S.A. level. The Group has not made any financial or in-kind contributions of a political nature. None of the members of the governing bodies of Comp S.A. or the Capital Group's subsidiaries held a comparable position in public administration during the two years preceding such appointment in the reporting period. The Comp S.A. Capital Group is not legally obliged to be a member of a chamber of commerce or any other organisation representing its interests.

[ESRS G1-6]**Payment practices**

The Comp S.A. Group pays close attention to timely payments in accordance with the Act of 8 March 2013 the Act on Combating Excessive Delays in Commercial Transactions (i.e. of 14 July 2023; Journal of Laws of 2023, item 1790, as amended). The Capital Group has in place appropriate accounting policies and relevant procedures regarding the circulation of accounting documents, the invoice approval process and the recording of accounting documents, the aim of which is to ensure a transparent, consistent and correct process for the circulation of accounting documents. Payment terms agreed in contracts generally do not exceed 60 days, in accordance with generally applicable legal provisions, as each entity within the Capital Group is classified as a large enterprise within the meaning of the Act of 8 March 2013 on counteracting excessive delays in commercial transactions. In exceptional cases, in dealings with other large enterprises, entities within the Capital Group may, following individual arrangements, apply longer payment terms; however, these do not exceed 120 days in any event. Consequently, there is no need for the Capital Group to adopt a separate policy regarding payment practices. In 2025, the Comp S.A. Group was not a party to any legal proceedings relating to late payments.

5. Specific disclosures

5.1 Cybersecurity

The purpose of this disclosure is to reflect the Comp S.A. Group's commitment to expanding its cybersecurity operations and ensuring transparency regarding cyber threats, in the interests of its stakeholders and the organisation. Specific metrics have not yet been defined, but their implementation is being considered for future reporting periods.

The cybersecurity market in Poland is growing at a rapid pace. In 2024, its value exceeded PLN 2.5 billion, and in the coming years, expenditure on this sector is set to grow by at least 10% annually (*Source: PMR Report 2024*). This growth is driven not only by the threats themselves, but also by regulatory changes, such as the new DORA (Digital Operational Resilience Act) regulations or the planned amendment to the Act on the National Cybersecurity System (KSC), which require companies and institutions to comply with stricter data protection and cyber risk management rules. Anticipated government and European measures, including those from the National Recovery Plan, are an additional factor favouring the development of this market.

In the coming years, cybersecurity will be a key area of activity for the Comp S.A. Thanks to its many years of experience in security systems, the Comp Group intends to expand its operations at a rate at least equal to market growth.

Digital transformation and the rise in threats mean that data protection is becoming an indispensable element of risk management. As an industry leader, Comp S.A. implements innovative solutions that provide companies and institutions with effective protection against cyberattacks and data loss. Investments in security have not only a technological dimension, but also an organisational and psychological one – they minimise stress, increase operational stability and improve team efficiency.

Proper monitoring and securing of systems build a sense of public safety and strengthen trust in digital technologies. Compliance with regulations such as DORA or the amendment to the Act on the National Cybersecurity System ('KSC') is becoming crucial for companies and institutions, whilst government and EU financial support further accelerates the sector's development.

Due to its geopolitical location, Poland faces a growing risk of cyberattacks, which necessitates intensified action in this area. Protecting businesses, public institutions and critical infrastructure is becoming a priority, and the Comp S.A. Capital Group actively supports their resilience to threats.

Growing awareness of the importance of cybersecurity means that companies now regard it as a strategic element of their operations, one that affects both operational stability and reputation. The Comp S.A. Group responds to these needs by providing cutting-edge technologies and supporting the digital resilience of businesses and the public sector.

In order to ensure the highest level of security and effective management of cybersecurity risks, the Comp S.A. Group consistently implements best practices and standards. Consequently, the companies within the Comp Group have obtained the relevant certificates confirming compliance with international standards for information security and quality management. Holding these certificates demonstrates the company's commitment to maintaining the highest standards of data protection and continuous process improvement, which ensures not only security but also the trust of customers and business partners.

The parent company, Comp S.A., holds:

1. Certificate of conformity of the Quality Management System with ISO 9001:2015, valid from 12 November 2025 to 11 November 2028. The scope of certification covers the design, sale and implementation of ICT solutions, the provision of maintenance and consultancy services, as well as the design, manufacture, sale and servicing of computer equipment, fiscal and non-fiscal devices, electronic scales, taximeters and software, together with training in these areas, the sale of automatic identification devices, point-of-sale systems and payment and loyalty systems.
2. Certificate of conformity of the Information Security Management System with the ISO/IEC 27001:2022 standard, valid from 2 September 2025 to 1 September 2028. The scope of certification covers the design, sale and implementation of ICT solutions, the provision of maintenance and consultancy services, the design, manufacture, sale and servicing of computer equipment, fiscal and non-fiscal devices, electronic scales, taximeters and software, together with training in these areas, and the sale of automatic identification devices, point-of-sale systems, and payment and loyalty systems.

The requirements of the above certificates are reflected in the Integrated Management System Manual implemented within the parent company, the purpose of which is:

1. document the operating principles of the Quality and Information Security Management System at Comp S.A.;
2. provide employees comprehensive information about the Quality and Information Security;
3. focusing employees on the need to meet customer requirements;
4. presenting the rules, procedures and principles applied to ensure information security within the Company;
5. informing external customers, certification bodies and partners about how the Company ensures the appropriate quality of products and services and how it safeguards the confidentiality, integrity and availability of information.

The documents supplementing the Integrated Management System Manual – forming its appendices – are:

1. the process map;
2. the defined organisational structure and list of internal units of Comp S.A. covered by the information security management system and the quality management system;
3. a declaration of compliance with the ISMS;

4. SZBI documentation covering the policies, procedures and subject-specific instructions established within the organisation.

The Management Board of Comp S.A. is responsible for establishing, implementing, developing and continuously improving the Integrated Management System.

The Quality and Information Security Policy has been communicated to all employees as part of the training programme and is available to all interested parties via the intranet.

The Management Board of Comp S.A. has appointed a Management Board Representative for Quality and a Management Board Representative for Information Security to ensure that the quality and information security management systems are properly documented, implemented and effectively managed and maintained.

The following entities within the Group also held certified quality management systems valid until 31 December 2025:

1. Enigma Systemy Ochrony Informacji sp. z o.o.:
 - a) Certificate of conformity of the Quality Management System with ISO 9001:2015 and Certificate of conformity of the Information Security Management System with ISO/IEC 27001:2022 covering design, production, sales, integration, implementation, maintenance and servicing: software, electronic devices and ICT systems, including analytical, consultancy and training services, as well as trust services, including services related to electronic signatures.
 - b) Certificate of conformity of the Quality Management System with ISO 9001:2015 in the field of design, manufacture, sale and servicing of electronic devices and cryptographic systems.
2. Insoft sp. z o.o.:

Certificate of conformity of the Quality Management System with ISO 9001:2015 in the field of software design, development, delivery and implementation.

These certificates are available on the websites of the individual entities within the group.

The implemented systems provide a solid foundation for data protection; however, the risk of such an incident occurring remains. It is particularly significant that, as an organisation, we specialise in providing data security systems – a breach of information integrity could not only constitute a serious technical problem but also significantly undermine the Group's reputation and the trust of our customers. Threats arising from human error, sophisticated cyberattacks or cooperation with external entities require constant attention from the Comp S.A. Capital Group.

To effectively minimise the risk of incidents, we are implementing the following measures:

- Organising training for staff
Regular workshops and training sessions on recognising threats, such as phishing and social engineering techniques, help to raise the team's awareness and competence.
- Advanced monitoring and analytics
We use monitoring systems that enable the rapid detection of anomalies in network traffic and user activity.
- Secure data management with external partners
We ensure compliance with security standards, sign NDAs and implement data segmentation to minimise the risks associated with working with external parties.
- Regular security audits
We conduct audits to assess the effectiveness of the implemented solutions and identify potential security vulnerabilities.
- Incident response plan
We have developed and are testing a detailed incident response plan, which allows us to quickly and effectively minimise the impact of incidents should they occur.

Thanks to these measures, the Comp S.A. Capital Group is able to better protect data and strengthen the trust of its customers.

Our approach to data and intellectual property protection stems from a deep conviction that customer trust and the company's reputation are key to long-term success. That is why we continuously invest in the development of our staff, the improvement of tools and the updating of security procedures to meet the growing challenges and threats in a rapidly changing digital environment.

5.2 Geopolitical situation

The group's objective is to continue developing measures to strengthen data security, information systems and critical infrastructure, and to counter growing geopolitical threats and cyberattacks, thereby ensuring the continuity of the institution's operations. At present, no specific performance indicators have been established for this objective, and given the volatile nature of the situation, it is difficult to estimate the scale of growth.

In recent years, the geopolitical situation has introduced significant uncertainty, which has a major impact on market behaviour and investment strategies worldwide. In response to growing risks, particularly regarding the protection of data, information systems and critical infrastructure, we are seeing an increase in demand for modern security systems. Increasing geopolitical tensions, including state-sponsored cyberattacks and the rising risk of terrorism, are prompting organisations – including public institutions – to take steps to strengthen the security of their systems.

There is a growing awareness of the risks that could have serious consequences for both the public and private sectors. Consequently, modern data management technologies and information security and data processing systems have become a key component of strategies to protect against cyber threats. In the face of growing geopolitical uncertainty and cyber threats, these technologies are becoming essential for maintaining the continuity of operations and protecting data from unauthorised access.

From the perspective of the Comp S.A. Capital Group, which serves key clients in sectors such as central and local government (the public sector) and large businesses, including those in the banking and insurance sectors, the growing demand for security solutions presents enormous opportunities. It is predicted that expenditure on data security in these sectors will grow rapidly, particularly among public institutions and companies managing critical infrastructure. Banks and insurers, as the main drivers of data protection expenditure, will remain key players in the market, investing in modern information security technologies.

The public sector, including institutions responsible for managing critical infrastructure, is also becoming increasingly aware of the need to protect its systems and data from external threats. Increased investment in security systems in this sector is inevitable in order to meet new geopolitical challenges and cyber threats. In this context, the Comp S.A. Capital Group sees a significant opportunity for further growth in the provision of innovative solutions in the field of cybersecurity and data management.

5.3 Customer relationship management

The aim of the Comp S.A. Group is to establish lasting and mutually beneficial relationships with partners in the IT sector and the retail and services sectors, enabling the effective implementation of innovative technological solutions, supporting business development and caring for the natural environment. The Comp S.A. Capital Group actively cooperates with technology partners in the IT sector and with business partners in the retail and services sectors, focusing on long-term and mutually beneficial relationships. No specific metrics have been defined in this regard.

Our retail dealer network comprises carefully selected partners who possess the necessary knowledge and experience to provide professional advice, install and service the fiscal devices we offer. As part of this partnership, dealers receive comprehensive support – ranging from attractive commercial terms and conditions, through technical and product training, to marketing and after-sales support. Partners receive the necessary support and tools to help them grow their business and increase sales, whilst contributing to the implementation of modern, environmentally friendly technological solutions.

We are also a valued partner in Professional Services programmes for leading global providers of networking and security solutions. Our commitment means we possess the highest levels of expertise,

certifications and access to our Partners' resources and technological expertise. As a result, clients receive support in delivering the most demanding projects at every stage of their implementation – from needs analysis, through implementation, to ongoing maintenance and system optimisation. We monitor and optimise partnership levels, ensuring we maintain the highest statuses in manufacturers' programmes, which translates into additional benefits for our clients. We engage in joint research and development activities, testing new solutions and bringing them to market. We organise joint webinars and industry events to raise awareness and demand for our partners' solutions. Diversifying the organisation's product range enables flexible sales management – declines in one category are offset by growth in other areas of operation.

[ESRS 2 IRO-2]**Disclosure requirements under the ESRS covered by the entity's sustainability statement**

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