



The Main Assumptions and Objectives of ESG Strategy

This ESG strategy of the Comarch Group sets out the main directions of activities in the area of ESG and sustainable development of companies belonging to the Comarch Group. It was set for the years 2022-2027, and the results of its implementation will be monitored on an ongoing basis, presented to the management and published in the non-financial data statement. The strategy was approved and adopted by the Management Board of Comarch S.A.

Sustainable Development and Responsible Business

The Comarch Group, due to the size of the company and the scope of its activity, exerts a significant influence on its environment, especially in the economic and social spheres. Being aware of this, the Management Board of Comarch S.A. treats sustainable development as one of the key foundations of the company's strategy from the very beginning. The Management Board of Comarch S.A. is of the opinion that this approach has contributed significantly to the company's market success.



The ambition of the Management Board of Comarch S.A. is that the development of the company continues to respect the principles of sustainable development, thus making a significant contribution to the implementation of the global Sustainable Development Goals (SDGs) set by the United Nations in the 2030 Agenda. Expressing this, the Management Board of Comarch S.A. appointed an ESG Committee, whose task is to carry out activities related to impact management in the areas of environmental protection, social responsibility and corporate governance. Strategic quantitative and qualitative goals in the field of

ESG were also outlined, which Comarch intends to implement in the next five years.

Comarch's Strategic Goals in the Area of Environmental Protection

The Comarch Group, taking into account the occurring climate changes, consciously limits the impact of its activities on the natural environment. Current efforts are focused on minimizing the use of natural resources, increasing the use of renewable energies, reducing the generation of waste from ongoing operations and encouraging employees to lead an eco-friendly lifestyle. The Comarch Group thus supports the transition to a low-carbon economy, and its intention is to achieve climate neutrality by 2040. According to the plan, the first step towards achieving long-term ambitions will be to achieve the following goals over the next five years:

- a) Reduction of CO2 emissions per employee by 20% by 2027 (compared to 2021)
- b) Increasing the share of energy from own renewable sources to 20% of total consumption by 2027
- c) Carrying out continuous activities leading to an increase in energy efficiency

Comarch's Strategic Goals in the Area of Social Responsibility

From the beginning of its activity, the Comarch Group has been widely involved in pro-social activities, caring for relations with employees and the immediate environment of the company. Significant issues in the area of social responsibility that have been identified in the Comarch Group are: continuous improvement of management quality, the significant role of "soft" motivational factors, increasing awareness of diversity among management and employees, promotion of physical and cultural activity among employees and care for the local community. The strategic goals set to be implemented in the social area over the next five years are:

- a) Continuous improvement of working conditions and increasing opportunities for employee development
- b) Promoting diversity and equality by, among other things, supporting the professional development of women employed in the organization: a constant increase in the share of employment of women and achieving the share of women in managerial positions adequate to the share of women in total employment
- c) The prevention of racial discrimination in the workplace, defined as any exclusion, restriction or preference on the basis of race, color, origin, including national or ethnic origin, which is intended to impair an employee's ability to exercise his rights to an equal position in workplace
- d) Effective conduct of an anti-mobbing policy that defines mobbing behavior and provides for the procedure for whistleblowing notifications
- e) Taking care of important social interests through dialog with local communities, supporting sport and promoting a healthy lifestyle, taking initiatives in the field of culture and education, and popularizing science
- f) Providing material help to those in need and supporting charity actions

Comarch's Strategic Goals in the Area of Corporate Governance

The Comarch Group gives great importance to complying with applicable regulations and legal provisions, and acting in accordance with the ethical standards set for itself. In terms of relations with stakeholders, the company focuses on ensuring transparent and active communication, taking into account the principles of corporate governance. The values that Comarch adheres to and wants to adhere to are reflected in the Code of Conduct, which is also a model of conduct for the employees of the Comarch Group. The strategic goals set to be implemented in the area of corporate governance over the next five years are:

- a) Strengthening the ethical organizational culture through information campaigns and training in ethics and compliance with the law within the company
- b) Improving the functioning of systems, including: compliance management, risk management, and internal control
- c) Cooperation for sustainable development with customers and suppliers, including through a commitment to comply with the principles of ethics, respecting working conditions and meeting social and environmental criteria
- d) Maintaining dialog with all stakeholders, including providing reliable, timely and credible information on non-financial data, including taking into account TCFD recommendations on climate reporting

Comarch contributes to the implementation of all UN Sustainable Development goals 2015-2030. The greatest contribution is made to the implementation of eight goals, including through the actions listed below.

Goal 3: Ensure healthy lives and promote well-being for all at all ages



- Providing employees with access to private medical care at a high level
- Campaigns for employees in the field of work-life balance
- Promoting an active lifestyle
- Training for employees
- Providing innovative and comprehensive solutions for the healthcare sector, including in the field of remote medical care and prevention

Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



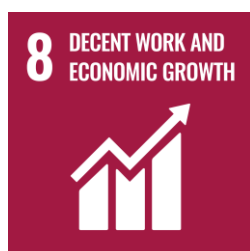
- An annual internship program for several hundred IT students
- Active cooperation with schools, universities and other educational institutions
- Creation and provision of the Comarch Innovation Zone
- Popularization of knowledge about ERP systems among universities and vocational schools
- Numerous training programs and opportunities to improve the qualifications of employees
- Individual development plans

Goal 5: Achieve gender equality and empower all women and girls



- Diversity policy in force in the companies of the Comarch Group
- Ethical programs that increase awareness and understanding of the diversity and importance of diversity
- Combating mobbing and counteracting discrimination
- Annual increase in the share of women among the total employees and managerial staff

Goal 8: Promote inclusive and sustainable economic growth, employment and decent work for all



- Promoting good practices in the supply chain
- Ensuring stable employment
- Increasing the welfare of employees and contributing to the state budget
- Supporting economic growth by providing innovative solutions

Goal 9: Build resilient infrastructure, promote sustainable industrialization and foster innovation



- Providing innovative solutions and modern IT systems
- High level of expenditure on R&D works
- Significant investments in the development of infrastructure in Poland and abroad, including investments in modern offices and data centers
- Supporting startups in the development of innovative ideas in the field of IT solutions

Goal 12: Ensure sustainable consumption and production patterns



- Reduction of the amount of waste produced and responsible management of it, including selective waste collection
- Collection, recovery and recycling of electronic equipment, packaging and batteries

Goal 13: Take urgent action to combat climate change and its impacts



- Responsible building administration and investments in energy-saving solutions
- Production of renewable energy in own photovoltaic installations
- Waste segregation
- Successive replacement of the fleet with greener vehicles
- Educational campaigns among employees

Goal 17: Revitalize the global partnership for sustainable development



- Cooperation for sustainable development with our customers and suppliers
- Annual participation in the CDP initiative