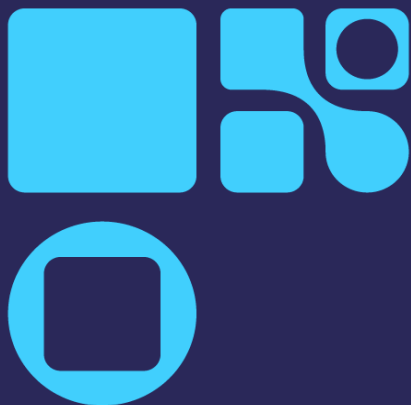




HUMAN RIGHTS POLICY

SIRMA GROUP JSC
and its subsidiaries

last updated on 18 June 2026



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HUMAN RIGHTS POLICY

Chapter I. General Provisions

Purpose

- Art. 1.** (1) This Human Rights Policy (the “Policy”) expresses the commitment of Sirma Group JSC and its subsidiaries (together “Sirma” or the “Group”) to conduct their business in a manner that respects and promotes human rights for all.
- (2) The Policy sets out Sirma’s approach to upholding the highest standards of human rights within its operations, supply chains and broader sphere of influence. It is aligned with the United Nations Universal Declaration of Human Rights, the principles of the International Labour Organization, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

Scope

- Art. 2.** (1) The Policy applies to all employees, contractors, suppliers and partners of Sirma, regardless of their position, location or the nature of their affiliation with the Group.
- (2) All policies established by Sirma Group JSC are binding and applicable in all subsidiaries of the Group, ensuring a uniform standard of practice and adherence to Sirma’s core values and operational guidelines.
- (3) With regard to suppliers and partners, the Policy is applied through the Corporate Social Responsibility (CSR) Procurement Policy, which sets out the requirements for them.

Chapter II. Risks

Main risks

- Art. 3.** Sirma has identified the following main risks related to the observance of human rights in its activity:
- 1. Violation of labour rights.** The risks include poor working conditions, low wages, forced labour, child labour and discrimination of any kind. Violations of labour rights can lead to legal liabilities, an inability to hire qualified staff, damage to reputation and loss of trust from clients and investors.
 - 2. Dangerous and/or harmful working conditions.** They can damage the health and work capacity of employees, thereby hindering or preventing the performance of assigned tasks, reducing the quality of products and services, reducing efficiency, making it difficult to attract qualified personnel and making the work process unsustainable.
 - 3. Compromised access to personal data.** IT products and services often use large sets of personal data. Weak cybersecurity can result in an inability to protect the personal data of clients, employees and users. Unauthorised access to it can significantly jeopardise the personal freedom of the persons concerned, payments on the project in question, Sirma’s reputation and client relationships, and can lead to serious sanctions under applicable European law (GDPR).
 - 4. Poor employee care and lack of inclusion.** Providing a safe and inclusive work environment is of fundamental importance for the IT sector. The risks include

discrimination, harassment, lack of diversity and inclusion, lack of access to further qualification and inadequate support for employees' mental health and wellbeing. Failing to address these issues, or addressing them insufficiently, can lead to employee dissatisfaction, turnover and damage to Sirma's reputation as an employer.

5. **Unethical use of technology.** Although all technological solutions contribute to greater efficiency, there is a risk of unethical use of the technologies offered and implemented by Sirma. This includes concerns about the ethical implications of artificial intelligence (AI), facial recognition, surveillance technologies and other innovative technologies. The unethical use of technology can lead to a serious violation of the human rights of the persons affected.

Chapter III. Policy Goals

Goals

Art. 4. Through its activity Sirma makes efforts to limit or completely eliminate the risks of non-compliance with human rights and commits to striving to achieve the following goals:

1. **Equality and non-discrimination.** Sirma is committed to creating a workplace and business practices that are free from discrimination or harassment on any basis, including race, colour, religion, sex, gender identity, national origin, age, disability or any other characteristic protected under applicable law.
2. **Freedom of association.** Sirma respects the right of its employees to associate freely, to organise and to bargain collectively in a lawful and peaceful manner, without fear of harassment or intimidation.
3. **Prohibition of child labour and forced labour.** Sirma prohibits the use of child labour, forced labour or any form of human trafficking within its operations and supply chain. It adheres to the minimum-age provisions of applicable laws and regulations and supports the elimination of exploitative labour practices.
4. **Safe and healthy working conditions.** Sirma is committed to providing a safe and healthy work environment for all employees and to complying with all applicable health and safety laws and regulations.
5. **Decent and fair remuneration for work rendered.** Sirma will strive for precise formulation of tasks in each project, the engagement of employees with the necessary qualifications, periodic and/or annual appraisal of each employee on the results of his or her work, and the provision of fair and decent remuneration in accordance with labour legislation, best practices and competitive conditions at all times.
6. **Environmental stewardship.** Recognising the link between human rights and environmental protection, Sirma is dedicated to conducting its business in an environmentally responsible manner, in line with the Sustainability Policy, and encourages its suppliers and partners to do the same.
7. **Privacy and data protection.** Sirma respects the privacy and personal data of its employees, clients and partners and is committed to protecting them by complying with applicable privacy and data protection laws.

8. **Preventing unethical use of technology.** Sirma will make efforts to ensure that the products and services it offers and implements are not used to the detriment of human rights. Before deploying a solution that carries an increased risk for human rights (for example artificial intelligence, facial recognition or surveillance), Sirma assesses its intended use and does not develop or deploy applications prohibited under Regulation (EU) 2024/1689.
9. **Community engagement.** Sirma is committed to being a responsible corporate citizen by contributing to the well-being of the communities in which it operates.

Chapter IV. Indicators, Measurement and Control

Control over partners and suppliers

Art. 5. Control over partners and suppliers is carried out when the collaboration with them starts and annually thereafter by the managers responsible for the relationship.

Control within Sirma

Art. 6. (1) Control within Sirma is carried out by the line managers through ongoing monitoring of the following indicators:

1. **general indicator of respect for human rights:** the number of reports submitted through the internal channel on violations of human rights at Sirma;
2. **indicators for a healthy and safe working environment:**
 - an annual fire-safety briefing for every Sirma employee;
 - an annual health examination of every Sirma employee;
 - additional health insurance for every Sirma employee;
 - the number of sick leaves relative to the average number of employees, expressed as a percentage;
3. **indicators for additional qualification, non-discrimination and fair pay:**
 - the percentage ratio of male to female employees in the total number of employees;
 - the percentage ratio of male to female managers in the total number of managers;
 - newly appointed employees and the percentage ratio of men to women among them;
 - the number of trainings held, the total budget spent and the budget spent per employee on average;
 - annual appraisal of all employees by their line managers;
 - the average net monthly salary for the year and its ratio to the average in the country where the employee works (and to the average for the IT sector there, if reliable data exist).
 - the number of employees who left relative to the average number of employees, expressed as a percentage;
 - the average length of employment in months and years.
4. **indicator of community engagement:** the number of events and the budget spent.

(2) Data on the observance of human rights and the changes in the indicators under paragraph 1 compared with the previous year are published once a year in the Annual Sustainability Report.

(3) Sirma sets itself the targets of zero confirmed cases of discrimination, harassment, child labour or forced labour, and of an annual fire-safety briefing, health examination and appraisal for every employee. Indicators that coincide with those in the Sustainability Policy are reported once.

Chapter V. Implementation and Compliance

Art. 7. (1) Sirma implements the Policy through a due diligence process that includes:

1. identifying and assessing the most significant human rights risks in Sirma's operations and supply chain;
2. measures to prevent and mitigate adverse impacts;
3. tracking the effectiveness of the measures through the indicators under Art. 6;
4. remedying the harm caused (Art. 8).

(2) Sirma regularly reviews and updates its practices to ensure ongoing compliance with the Policy and the relevant legal standards.

(3) All employees, contractors and partners are expected to understand and adhere to the Policy. Violations may result in disciplinary action, up to and including termination of employment or business relationships.

(4) The HR Director is responsible for the implementation of the Policy.

Chapter VI. Reporting and Grievances

Art. 8. (1) Employees and external stakeholders are encouraged to report concerns or violations of the Policy through the internal channel under the Internal Rules for Submitting Signals and Protection of Persons Submitting Signals (the Whistleblowing Rules): at whistleblowing@sirma.com or on +359882885616.

(2) Sirma investigates all reports and takes appropriate action in a confidential and sensitive manner, in compliance with the Whistleblowing Rules.

(3) Where a violation is established, Sirma takes measures to stop it and to remedy the harm caused. Any retaliation against a person who has reported in good faith is prohibited under the Whistleblowing Rules.

Chapter VII. Review and Monitoring

Art. 9. The Policy is reviewed at least once a year by the Investments, Risk and Sustainability Committee to ensure that it remains relevant and aligned with international human rights standards and best practices.

Chapter VIII. Transitional and Final Provisions

§ 1. Reviews of the Policy that do not change its text are not entered in the Amendment history.

§ 2. The name “Sirma Group Holding” JSC in the Policy was updated to Sirma Group JSC pursuant to a resolution of the General Meeting of Shareholders of 18.06.2026.

Amendment history

Date	Decision	Amendment
15.03.2022	Decision of the Board of Directors	Adoption of the Policy
18.06.2026	Resolution of the General Meeting of Shareholders	Change of the Company's name to Sirma Group JSC (§ 2)

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