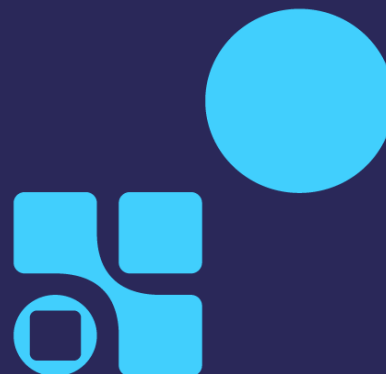




CSR PROCUREMENT POLICY

SIRMA GROUP JSC
and its subsidiaries

last updated on 18 June 2026



CONTENTS

Chapter I. General Provisions.....	2
Chapter II. Policy Objectives	2
Chapter III. Implementation	3
Chapter IV. Compliance and Enforcement	3
Chapter V. Review and Improvement	4
Chapter VI. Transitional and Final Provisions	4

CORPORATE SOCIAL RESPONSIBILITY (CSR) PROCUREMENT POLICY

Chapter I. General Provisions

Purpose

Art. 1. (1) Sirma Group JSC and its subsidiaries (together “Sirma” or the “Group”) recognise the significant impact that their procurement practices can have on the environment, society and the economy. As part of their commitment to corporate social responsibility (CSR), this Policy (the “Policy”) sets out Sirma’s approach to integrating ethical, social and environmental considerations into its procurement processes.

(2) The aim is for Sirma’s purchasing to promote sustainable development and to reflect its commitment to operating responsibly. 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.

Scope

Art. 2. (1) The Policy applies to all procurement activities and decisions within Sirma. It covers all employees involved in procurement, as well as suppliers, contractors and partners.

(2) The Policy applies together with the Human Rights Policy, the Policy against Corruption and Related Practices and the Sustainability Policy.

Chapter II. Policy Objectives

Objectives

Art. 3. The objectives of the Policy are:

1. **Promote sustainable procurement.** To integrate sustainability into procurement practices, so that all purchases made by Sirma contribute to social progress, environmental protection and economic development.
2. **Ensure ethical sourcing.** To engage with suppliers and contractors that demonstrate a clear commitment to ethical business practices, including labour rights, environmental protection and anti-corruption measures. Screening follows a risk-based approach, according to the value of the supply, its category and the supplier’s country.
3. **Encourage supplier diversity.** To support diversity in the supply chain by actively seeking out and working with small and medium-sized enterprises, local suppliers and social enterprises, on the basis of equal treatment and non-discrimination.
4. **Enhance transparency.** To increase transparency in procurement processes, so that decisions are made on the basis of fair and objective criteria.
5. **Support community development.** To give preferential treatment to suppliers and contractors that contribute positively to their communities and help foster economic growth in the regions where Sirma operates. The preference is applied as an explicit, weighted criterion in the evaluation and not as an exception to it.

Chapter III. Implementation

Supplier selection and evaluation

Art. 4. Sirma defines criteria for selecting suppliers that include sustainability, ethics and social responsibility considerations, and regularly evaluates existing suppliers against these criteria.

The criteria include:

- completion of the Supplier Questionnaire (Annex 1) by suppliers above the defined risk thresholds;
- screening against public sanctions and violations lists;
- Sirma's right to audit and to terminate the contract in case of a material breach.

Training and awareness

Art. 5. Sirma trains all employees involved in procurement on the importance of CSR and on how to implement the Policy in their day-to-day work.

Collaboration and partnerships

Art. 6. Sirma works collaboratively with suppliers to improve their CSR performance, offering support and resources where possible to help them meet its standards.

Payments to suppliers

Art. 7. Sirma pays suppliers within the agreed terms and in accordance with the legal requirements on late payments, paying particular attention to payments to small and medium-sized enterprises. The average payment term is monitored and reported annually.

Monitoring and reporting

Art. 8. Sirma establishes mechanisms for monitoring compliance with the Policy and for reporting on CSR procurement activities and outcomes, both internally and to external stakeholders.

Sirma reports at least the following four indicators in the Annual Sustainability Report:

- share of suppliers above the thresholds screened against the criteria of Art. 4;
- share of new contracts containing a CSR clause;
- number of identified non-compliance cases and corrective actions taken;
- average payment term to suppliers – overall and to small and medium-sized enterprises.

Chapter IV. Compliance and Enforcement

Art. 9. All employees and suppliers are expected to comply with the Policy. Non-compliance is addressed promptly and in proportion to its seriousness, in the following order:

1. **Written notice.** The supplier receives written notice of the identified breach and is requested to provide an explanation within a set deadline.
2. **Corrective plan.** If the breach is confirmed, a corrective plan with specific measures and a deadline is agreed.

3. **Suspension of new orders.** If the plan is not implemented on time, Sirma suspends the placing of new orders.
4. **Termination.** Sirma terminates the relationship if the breach is not remedied. In cases of forced labour, child labour, inclusion in sanctions lists or corruption, the relationship is terminated, and no new relationship is started, without applying the previous steps.

Chapter V. Review and Improvement

Art. 10. The Policy is reviewed at least once a year by the Investments, Risk and Sustainability Committee to ensure that it remains aligned with Sirma's CSR goals and objectives, as well as with evolving best practices and legal requirements. Sirma is committed to continuously improving its procurement practices to better support its CSR commitments.

Chapter VI. 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
15.03.2024	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)

Annex 1 – Supplier Questionnaire

The Questionnaire is completed by suppliers above the defined risk thresholds (Art. 3, item 2) before a contract is concluded and upon a material change of circumstances. “No” answers are accompanied by a comment. Sirma may request supporting evidence. A “No” to question 6 or a “Yes” to question 15 leads to refusal of the supplier (Art. 9, item 4).

A. General information

No.	Question	Yes / No / N/A	Comment
1	Company name, registration number and country of registration.		
2	Countries in which you operate or produce the goods and services supplied.		
3	Number of employees and whether you are a small or medium-sized enterprise.		
4	Do you use subcontractors for supplies to Sirma? If so, in which countries?		

B. Labour and human rights

No.	Question	Yes / No / N/A	Comment
5	Do you comply with applicable labour law, including minimum wage and working hours?		
6	Do you exclude forced labour and child labour in your operations and among your subcontractors?		
7	Do you have a policy against discrimination and harassment and ensure equal treatment?		
8	Do you provide healthy and safe working conditions?		
9	Do you have a channel for reporting concerns and protect whistleblowers from retaliation?		

C. Environment

No.	Question	Yes / No / N/A	Comment
10	Do you comply with applicable environmental law and hold the required permits?		
11	Do you have an environmental management system or certification (e.g. ISO 14001)?		
12	Do you measure energy consumption and greenhouse gas emissions and have reduction measures?		

D. Ethics and anti-corruption

No.	Question	Yes / No / N/A	Comment
13	Do you have an anti-corruption and anti-bribery policy and train your employees on it?		
14	Do you have rules on gifts, hospitality and conflicts of interest?		
15	Are you, your management or related persons included in EU, UN or US sanctions lists?		
16	In the last 5 years, has the company had a final conviction or sanction for corruption, fraud, labour or environmental violations? If so, describe.		

Declaration: I, the undersigned, declare that the information provided is true and complete and undertake to inform Sirma of any material change.

Supplier: _____ Name and position: _____ Date: _____

Signature: _____

* * *