

Document title	<b>Corporate Social Responsibility (CSR) Policy</b>	
Document index	<b>BD02 P05</b>	
Document category	<b>Basic document</b>	
Operational classification	<b>Policy</b>	
Initial version / Date	01	20.10.2019
Last version / Date	05	07.02.2025
Responsible for the change	Daniel Kavalov , Quality Manager	
Approved by	Petko Katsarov, Managing Director	
Last reviewed date	21.01.2026	
Next regular review date	21.01.2027	

### Changes review

Version	Date	Short description of changes
01	20.10.2019	Initial version
	17.11.2020	Verified version
02	17.01.2022	<ul style="list-style-type: none"> <li>• Quality manager changed.</li> <li>• Document operational classification Added.</li> <li>• p. 4 CSR and monitoring committee added.</li> </ul>
03	22.03.2022	Document index changed.
04	16.01.2023	Quality manager changed. Document index changed. Document is validated in essence.
05	07.02.2025	Changed legal representation – one manager.
	21.01.2026	Verified version.

### Introduction

The concept of Corporate Social Responsibility (CSR) is becoming increasingly important worldwide. According to The United Nations Industrial Development Organization (UNIDO), CSR is understood as the way in which a company achieves a balance between economic, environmental and social imperatives (the “people-profit-planet” approach), while at the same time meeting the interests and expectations of shareholders and stakeholders.

#### What is CSR?

The term Corporate Social Responsibility (CSR) can be defined as a corporate initiative to assess and take responsibility for the impact of a company’s activities on the environment and social well-being. The term usually refers to efforts by companies that go beyond regulatory and legal requirements or those of environmental groups.

Corporate social responsibility can also be referred to as “corporate citizenship” and can involve making short-term expenditures that do not provide immediate financial benefit to the company, but instead promote positive social and environmental change.

CSR is a process by which an organization thinks about and develops its relationships with stakeholders for the common good and demonstrates its commitment to this end by adopting appropriate business processes and strategies. Companies do not limit themselves to using resources to engage in activities that increase their profits alone. They use CSR to integrate economic, environmental, and social objectives with the company’s operations and growth.

#### 1. Policy objectives

1.1. Declaring management commitments.

- 1.2. Ensuring the implementation of CSR initiatives through appropriate written procedures and reports and by inspiring the team.
- 1.3. Creating opportunities for employee participation in socially responsible initiatives.

The management of Bartes Ltd. supports the ten principles of the UN Global Compact.

### Human rights

**Principle 1:** Respect and support for the protection of human rights.

Bartes Ltd. supports and respects the protection of internationally established human rights.

**Principle 2:** Guarantee of non-engagement with actions that violate human rights.

Bartes Ltd. guarantees that it does not violate human rights and that the company is not complicit through its partners, clients or suppliers in human rights violations.

The company complies with legal requirements for ensuring working conditions, working hours and rest periods.

### Labor

**Principle 3:** Acceptance of freedom of association and effective recognition of the right to collective bargaining.

Bartes Ltd. accepts and supports freedom of association and the effective recognition of the right to collective bargaining.

**Principle 4:** Elimination of all forms of forced and compulsory labor.

Bartes Ltd. does not tolerate any form of forced or compulsory labor and firmly stands for the elimination of all forms of forced or compulsory labor.

**Principle 5:** Effective elimination of child labor

Bartes Ltd. does not tolerate any form of child labor and firmly stands for the elimination of all forms of child labor. The company employs only persons who are 18 years of age or older.

**Principle 6:** Eradication of discrimination with regard to the right to work and occupation.

Bartes Ltd. does not discriminate in any way based on skin color, gender, race, age, religion, ethnicity, marital status, health status, etc.

Bartes Ltd. does not tolerate or exhibit any form of discrimination in the recruitment and selection process.

Management has zero tolerance for discriminatory actions and practices.

### Environment

**Principle 7:** Support for preventive approaches to environmental protection.

Bartes Ltd. supports a cautious and responsible approach to challenges related to the environment and the use of natural resources.

**Principle 8:** Undertaking initiatives that stimulate greater environmental responsibility.

In all its activities, Bartes Ltd. demonstrates and tolerates initiatives to promote greater environmental responsibility.

**Principle 9:** Encourage the development and diffusion of environmentally friendly technologies.

Bartes Ltd. promotes the development and dissemination of environmentally friendly technologies.

### Fighting corruption

**Principle 10:** Support for anti-corruption initiatives and transparency policies.

Bartes Ltd. has zero tolerance for any form of corruption, including extortion and bribery. The company's management is committed to conducting its activities in accordance with the principles of honest business, fair business practices and ethics. The company does not engage in fraud schemes, money laundering, terrorist financing and anti-competitive practices.

## **2. CSR activities**

Corporate social responsibility is not just compliance, but a commitment to support activities and initiatives that measurably improve working conditions, the environment, the fight against corruption and people's lives through one or more of the following areas and initiatives:

- 1) Preventing and/or minimizing the risk to the life and health of people in the organization - risk assessment, combating risk at the source of its occurrence;
- 2) Adapting working conditions to the person;
- 3) Use of modern technologies;
- 4) Implementation of a unified prevention policy;
- 5) Conclusion of additional health insurance for employees;
- 6) Use of personal and collective protective equipment; (Art. 10 of the OHS Act)
- 7) electricity consumption , water and carbon emissions;
- 8) Waste generation, recycling and disposal management and resource efficiency;
- 9) Issues of local importance (noise, vibrations, odor, dust);
- 10) Rejection of all forms of corruption and bribery;
- 11) Prohibition of the use of child labor;
- 12) Promoting education, including special educational skills and enhancing professional skills, especially among children;
- 13) Promoting gender equality, empowering women;
- 14) Protection of national heritage, art and culture, including restoration of buildings and sites of historical significance and works of art; establishment of public libraries; promotion and development of traditional arts and crafts;
- 15) Promoting sports activities – amateur and professional;

The list above is illustrative and not exhaustive. All activities within the framework of CSR activities must be consistent with the company's capabilities, the commitment of people and the environment, and be socially acceptable to local communities and society as a whole.

In all its activities, the company adheres to the principles of free and fair competition. Bartes Ltd. does not make or participate in any agreements with competitors that restrict or violate the principles of fair competition. Bartes Ltd. does not participate in the exchange of confidential commercial information (in particular, data on prices, quantities, sales, market share, territories or customers).

## **3. Scope of CSR activities**

The management of Bartes Ltd. may directly or indirectly support activities in the following areas:

### **3.1 Education**

- a) academic education through financial aid for elementary, secondary and higher education;
- b) counseling parents;
- c) special attention to the education, training and rehabilitation of children/persons with mental and physical disabilities;

- d) expanding legal awareness among people from risk groups regarding their rights, obligations and means of protection;
- e) promoting vocational education;
- f) education in the field of transport of dangerous goods.

### **3.2 Organizing health care, health awareness camps**

#### **Providing support and/or funding regarding:**

- a) cardiovascular diseases, diabetes and other socially significant diseases;
- b) combating socially significant vices such as the use and abuse of alcohol and drugs, smoking, etc. (in collaboration with addiction treatment centers or clinics);
- c) care for the child and mother;
- d) equipment of mobile medical transport units.

### **3.3 Environment**

- a) organizing programs to increase sensitivity to environmental management;
- b) pollution control;
- c) development of the green idea;
- d) afforestation;
- e) planting fruit seedlings;
- f) animal care.

### **3.4 Sports and culture**

- a) promoting sports and cultural activities at the state and national level;
- b) provision of sports equipment and materials for football, volleyball, basketball and other sports;
- c) sponsorship of state sports events for children;
- d) sponsorship of cultural events for the restoration of Bulgarian cultural traditions and values;
- e) ensuring access to facilities for people with physical disabilities.

### **3.5 CSR Report**

The company undertakes to prepare an annual CSR report containing the following data:

- Corporate profile;
- Organizational structure;
- A brief description of the company's CSR policy, including an overview of the projects or programs proposed to be undertaken and a link to the website with the CSR policy and projects or programs;
- Composition of the CSR Committee;
- Employee profile;
- Partnerships;
- Key indicators.

## **4. CSR and Monitoring Committee**

The management of Bartes Ltd. establishes a CSR Committee. The composition of the Committee is determined by order of the management. The Committee is responsible for preparing and providing recommendations to the management regarding CSR activities that may be undertaken by the Company in accordance with the CSR Policy.

The main activities of the CSR Commission are:

- Formulation and recommendations for CSR activities to managers;
- Calculation and recommendation of the amount of costs;

- Monitoring the implementation of the company's CSR policy;
- Preparation of an annual action plan for the implementation of the CSR policy in accordance with applicable legislation and including the following points:
  - a) a list of CSR projects or programs that have been approved for implementation by management;
  - b) method of implementation of these projects or programs;
  - c) methods of using funds and schedules for implementing projects or programs;
  - d) a mechanism for monitoring and reporting on projects or programs;
  - e) details of the assessment of necessity and impact, if any, for the projects undertaken by the company.

**The management of Bartes Ltd. declares its responsibility for implementing the announced *Corporate Social Responsibility Policy* and its readiness to review and update it periodically according to changed circumstances and requirements inside and outside the company so that it is adequate and suitable for Bartes Ltd.**

**As a manager, I DECLARE my personal participation and responsibility for implementing the above-announced policy.**

Petko Katsarov

Managing Director