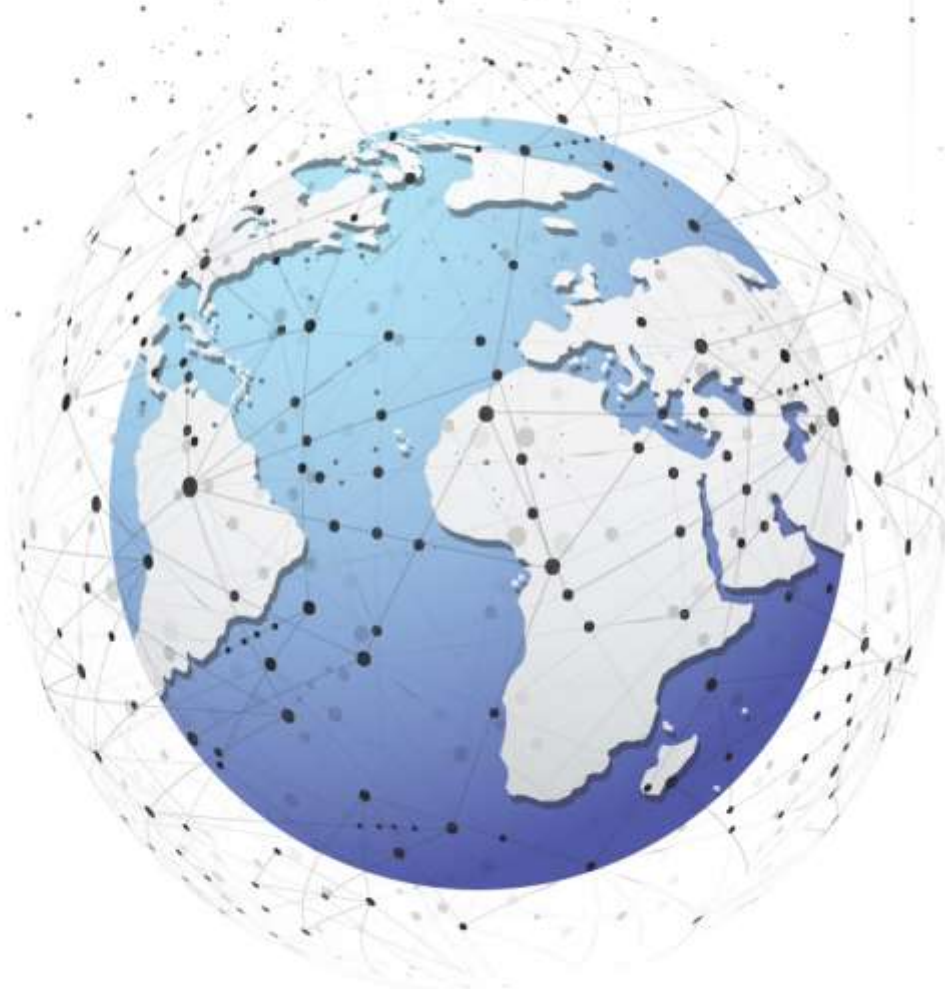




CARLSONInvestments

Current Report nr 9/2024

# CARLSON INVESTMENTS SE



Warsaw, 15th of April 2024

## **CARLSON INVESTMENTS SE**

### **Scope of adherence to the Good Practices of Companies listed on NewConnect 2024**

The Management Board of Carlson Investments SE ("Issuer", "Company") announces the Company's statement on the scope of corporate governance principles observed by the Issuer, included in the appendix to Resolution No. 1404/2023 of the Board of the Warsaw Stock Exchange dated December 18, 2023. on the matter Good Practices of Companies Listed on NewConnect 2024.

#### **Legal basis:**

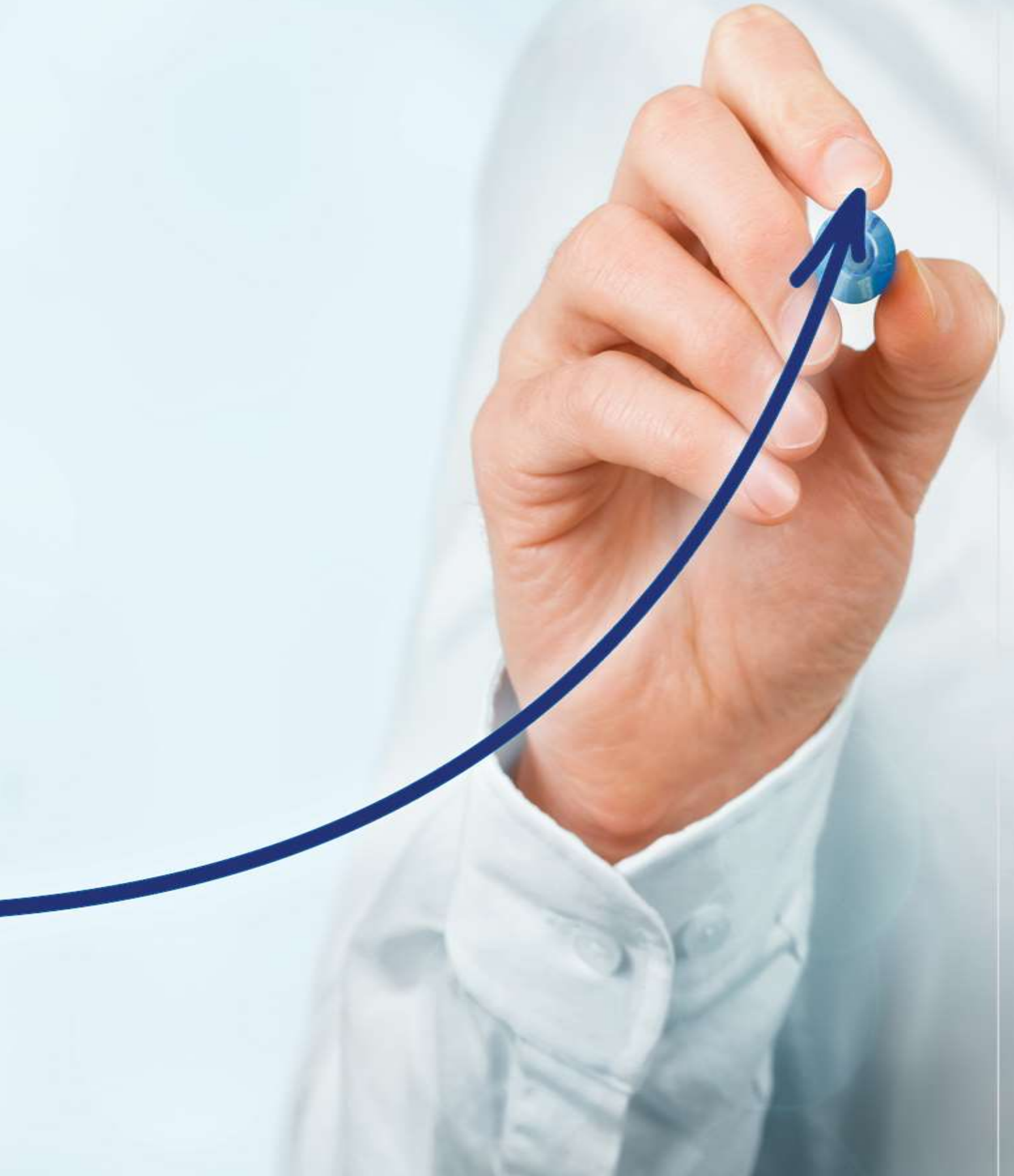
§ 4 section 4a of Appendix No. 3 to the Regulations of the Alternative Trading System "Current and periodic information provided in the alternative trading system on the NewConnect market".

Persons representing the company

Aleksander Gruszczyński – President of the Management Board Board



CARLSONInvestments



## ***Carlson Investments SE***

### **Information on the current state of application of the principles of governance Corporate Governance as defined in the document Good Practices of Companies Listed on NewConnect**

**The company is adopting a business model and business strategy that should take into account the expectations of shareholders and meet the needs of stakeholders, including, to the extent appropriate to the type and scale of its operations, consideration of ESG issues.**

**The company has a transparent and reliable information policy and takes care of o systematic, proper communication with investors and analysts.**

**The supervisory board and the management board are critical to the proper functioning of the company, its long-term development, the achievement of strategic goals and satisfactory results. With a view to ensuring the highest standards in the management and supervision of the company, those who make decisions on the election of members of the management or supervisory boards strive to ensure the comprehensiveness and diversity of these bodies, including in terms of education, specialized knowledge, professional experience and gender, so that management and supervisory board members are appointed with the qualifications, competence and experience necessary for these bodies to properly discharge their duties and responsibilities.**

**While maintaining independence of opinion and judgment, management and supervisory board members should act in the interest of the company.**

**Effective internal control, risk management, compliance supervision and internal audit solutions, appropriate to the size of the company and the type and scale of its operations, are indispensable tools for the actual supervision of the company.**

Content of the rule	Application of the principle YES/NO	Company comment
<p>(1) In addition to fulfilling the information obligations set forth in the relevant laws and regulations of the alternative trading system, the company shall post on its website, in a legible form and in a separate place, and promptly update it:</p>		
<p>1.1. basic information about the company, a description of its activities, as well as information on its subsidiaries and the object of their activities;</p>	<p>YES</p>	
<p>1.2. a brief description of the business model and business strategy adopted, including the ESG areas included in the strategy;</p>	<p>NO</p>	<p>The Company's website describes the model business, while the business strategy has not been formally adopted with the consideration of the included in the strategy areas with ESG scope.</p>
<p>1.3. the date of introduction of the company's shares to the alternative trading system on the NewConnect market (debut date) and all previous names of the company, if the company's name has changed since the debut date;</p>	<p>NO</p>	<p>The Company does not apply this rule, because any information concerning the introduction of the Company's shares to trading on the NewConnect market a also previous names of the Company can be found at <a href="https://newconnect.pl/">https://newconnect.pl/</a></p>
<p>1.4. the composition of the company's management and supervisory boards, as well as the professional resumes of the persons comprising these bodies;</p>	<p>YES</p>	
<p>1.5. information on the fulfillment by each member of the supervisory board of the independence criteria referred to in item 3, including actual and significant relationships z shareholder holding shares representing not less than 5% of the total number of votes at the company's general meeting;</p>	<p>YES</p>	
<p>1.6. corporate documents of the company;</p>	<p>YES</p>	
<p>1.7. information materials made available to stakeholders about the company, the adopted strategy and its implementation;</p>	<p>YES</p>	

1.8. selected data financial and published forecasts;	NO	The Company does not apply this rule, as selected financial data are included in the Company's periodic reports. The Issuer does not prepare financial forecasts, so it does not intends to publish them.
1.9. current shareholding structure, indicating shareholders holding at least 5% of the total number of votes in the company;	YES	
1.10. the company's information documents, prospectuses with supplements and other documents that are the basis for the public offering of shares or the introduction of shares into the alternative trading system;	YES	
1.11. current and periodic reports published by the company in the last 5 years;	YES	
1.12. calendar of publication of financial reports, publicly available meetings with investors, analysts and the media, and other events relevant to investors;	YES	
1.13. a section of questions posed to the company by both shareholders and non-shareholders, along with the answers provided by the company;	YES	
1.14. information on the entity with which the company has signed an agreement for the provision of Authorized Advisor services;	YES	
1.15. the statement published in the last annual report on the company's application of the corporate governance principles contained herein;	YES	
1.16. contact information for responsible persons w company for communication with investors, indicating the dedicated e-mail address or telephone number.	NO	The Company provides a contact form on its website under the "Contact Us" tab.
(2) The scope of professional activity of persons who are members of the management or supervisory board should ensure the efficient and effective management of the company and the exercise of effective supervision in the implementation of strategic objectives and performance.	YES	

<p>(3) At least two members of the supervisory board should meet the criteria for independence listed in the Act of May 11, 2017 on auditors, audit firms and public supervision, as well as demonstrate the absence of real and material ties with a shareholder holding at least 5% of the total number of votes in the company.</p>	<p>Yes</p>	
--	------------	--

<p>(4) A member of the management or supervisory board should avoid undertaking professional activities professional or extra-professional activity that could lead to a conflict of interest or adversely affect his or her reputation as a member of a corporate body. A member of the board of directors or supervisory board shall immediately inform the other members of the relevant corporate body of the conflict of interest or the possibility of its occurrence, and shall not participate in the discussion and voting on a resolution on a matter in which a conflict of interest may arise with respect to his person.</p>	<p>YES</p>	
<p>(5) The company shall provide solutions for internal control, risk management, including risks related to the preparation of financial statements, and for supervision of legal compliance of operations, as well as an internal audit function. The solutions adopted by the company in this regard should be adapted to the size of the company and the type and scale of its business, as well as to the level of risk associated with its operations.</p>	<p>NO</p>	
<p>6. the supervisory board, within the scope of its powers, shall monitor the process of preparation financial statements. To this end, the supervisory board shall, at a minimum, familiarize itself with the schedule of work necessary to prepare the financial statements in accordance with applicable regulations and discuss this schedule with the company's management, as well as maintain communication with the auditor selected to audit the financial statements.</p>	<p>NO</p>	<p>The principle is not fully applied because all members of the supervisory board do not participate in monitoring the process of preparing financial statements.</p>
<p>7 The supervisory board shall familiarize itself with the agenda of the general meeting and give its opinion on the materials to be presented by the company to the general meeting.</p>	<p>NO</p>	<p>The Supervisory Board familiarizes itself with the agenda of the General Meeting and draft resolutions, but does not issue opinions regarding the materials to be presented to the general assembly.</p> <p>Members of the Supervisory Board have the opportunity to express their opinion or suggestion on the agenda or draft resolutions, but they do not give their opinion on</p>



		regularly the documentation to be presented at the general assembly.
(8) The Board of Directors of the company, when convening a general meeting, shall select the date, place and form of the general meeting so as to enable the greatest number of shareholders to participate in the meeting.	YES	
(9) In the event of receipt by the management board of information on the convening of a general meeting pursuant to Article 399 § 2 - 4 of the Commercial Companies Code, the management board shall immediately perform the actions it is required to perform in connection with the organization and conduct of the general meeting. This rule also applies when a general meeting is convened on the basis of an authorization issued by the registry court in accordance with Article 400 § 3 of the Commercial Companies Code.	YES	
10. members of the management board and the supervisory board shall participate in the general meeting, either at the venue or by means of two-way electronic communication in real time, in a composition that makes it possible to provide substantive answers to questions asked at the general meeting.	NO	The rule is not applied because the Company is unable to guarantee that members of the supervisory board will attend the general assembly.
(11) No shareholder should be privileged over other shareholders with respect to the company's transactions with shareholders or their affiliates.	YES	

<p>(12) Before a company enters into a material agreement with a shareholder holding at least 5% of the total number of votes in the company or an entity affiliated with him, the management board shall request the supervisory board's consent to such a transaction. Before giving its consent, the supervisory board shall assess the impact of such a transaction on the interests of the company, taking care that the interests of different groups of shareholders do not outweigh the interests of the company. The above obligation does not apply to transactions that are typical and concluded on an arm's length basis in the course of the company's operations with entities in the company's consolidated group. In the event that a decision on the company's conclusion of a material agreement with a related party is made by the general meeting, prior to such decision the company shall ensure that all shareholders have access to the information necessary to assess the impact of the transaction on the company's interest.</p>	<p>YES</p>	
<p>(13) If an investor requests information about the company, the company shall respond no later than within 14 days.</p>	<p>YES</p>	
<p>(14) In case of violation by the issuer of the information obligation specified in Appendix No. 3 to the Rules of the Alternative Trading System, the issuer shall immediately publish, in the manner appropriate for the submission of current reports on the market NewConnect, information explaining the situation.</p>	<p>YES</p>	