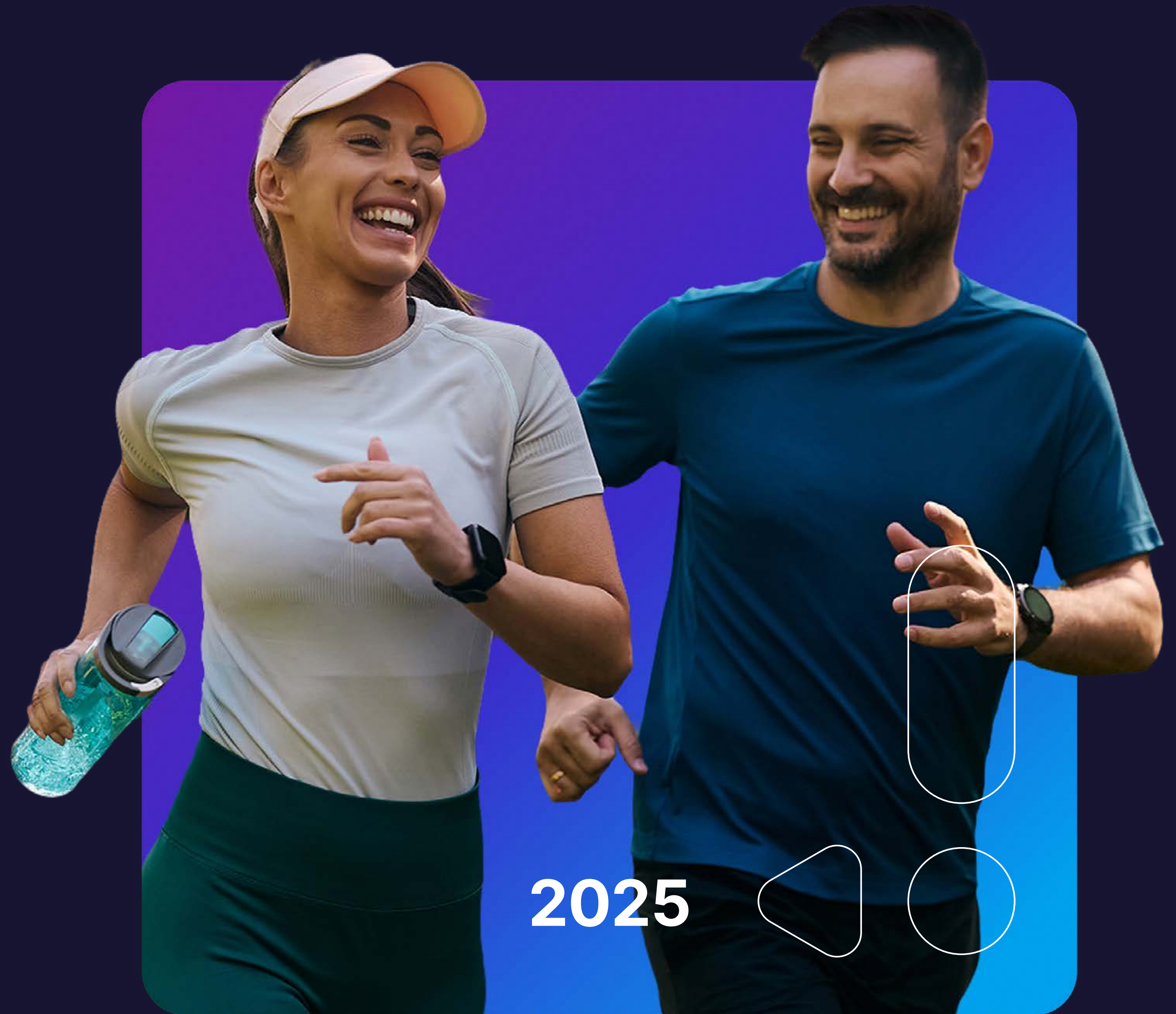


Sustainability Report

of the Benefit
Systems Group



2025

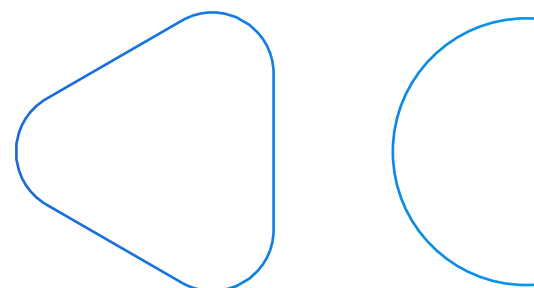
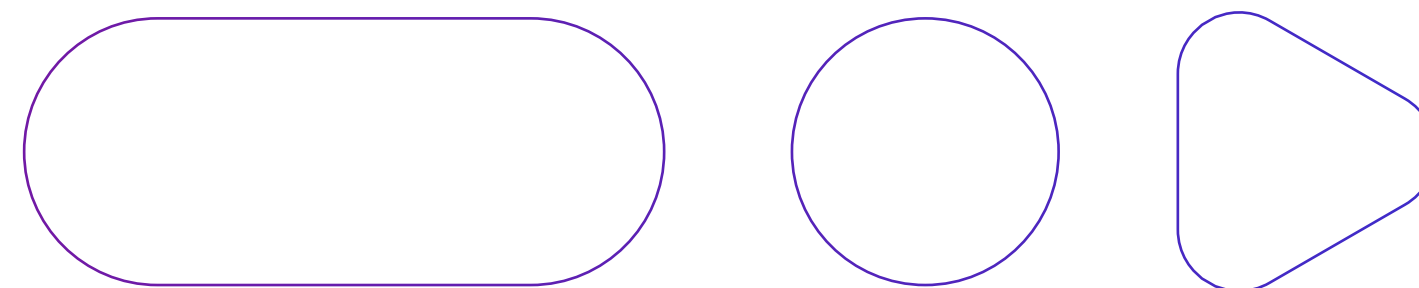
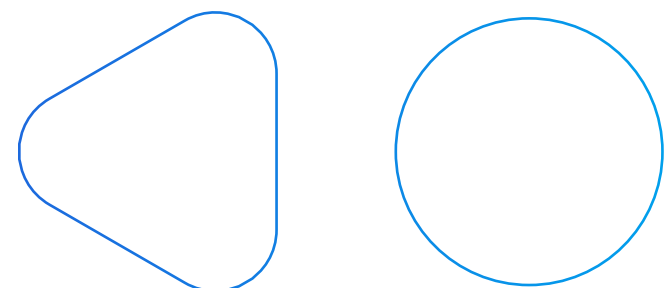


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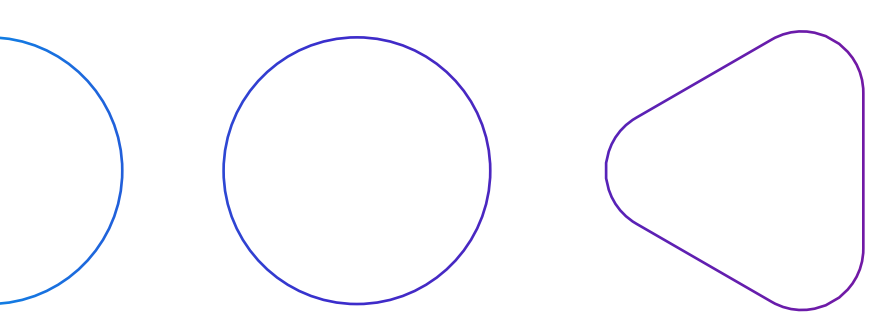
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01 **General information**

02 Environment

03 Society

04 Business Conduct

ESRS 2

General information

BP-1

General basis for preparation of the sustainability statement

The Statement has been prepared in accordance with the Accounting Act of 29 September 1994, Chapter 6c (Dz. U. 1994 No. 121, item 591, consolidated text: Dz. U. of 2024, items 619, 1685, 1863), implementing the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), as well as Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment (EU Taxonomy).

The information, data, metrics and statements contained in the sustainability reporting refer to the Benefit Systems Group, unless otherwise indicated. The sustainability report contains sustainability information for the Benefit Systems Group for the period from 1 January 2025 to

To ensure transparency and clarity in this Report, the following key terms and abbreviations used throughout the document are defined below:

31 December 2025. The consolidation scope is the same as in the case of the consolidated financial statements.

The Group does not disclose information on environmental (except for carbon footprint), social or governance matters for three associated companies, due to its minority interest and lack of operational control over them: Get-Fit Katowice II Sp. z o.o., Instytut Rozwoju Fitness Sp. z o.o., and Calypso Fitness S.A.

Entities over which operational control was obtained in the fourth quarter of 2025 have been excluded from the sustainability reporting. Accordingly, this Report does not include data relating to the following companies: Tone Zone Sp. z o.o., Endorfina Group Sp. z o.o., Endorfina FHU Sp. z o.o. and MB Classy s.r.o. However, these entities are included in the denominator of the taxonomy disclosure, as this disclosure is reconciled with the amounts presented in the Financial Statements. The data relating to these entities does not have a material impact on the Group's sustainability reporting.

▶ Benefit Systems Group

hereinafter referred to as the "Benefit Systems Group" or the "Group", comprising Benefit Systems S.A. and its subsidiaries.

▶ Benefit Systems S.A.

hereinafter referred to as the "Company", "Parent" "BSSA", acting as the parent company of the Benefit Systems Group.

▶ Benefit Systems Fitness Branch of Warsaw

hereinafter referred to as "Fitness Branch", a division of Benefit Systems S.A. responsible for managing operations related to the Group's owned sports and fitness facilities.

▶ Own workforce

persons supplying labour to the Group, namely:

▷ employees

all people who are in an employment relationship with the companies within the Group,

▷ non-employees

individuals who are not employees and who collaborate with the Group under other forms of engagement (civil law contracts, B2B arrangements).

▶ Clients

B2B clients, i.e., employers concluding agreements for the provision of non-pay benefit services for their employees.

While not meeting the definition of consumers or end-users under the ESRS, their role as intermediaries in the delivery of non-pay benefits to their employees and their influence over decisions regarding the use of the Group's services justify their inclusion in the contextual analysis of the Group's impacts.

▶ Users

consumers and end-users as part of:

▷ the B2B2C model

employees of B2B Clients and the accompanying persons designated by them, i.e., current and potential End Users who use the products and services offered by the Group companies;

▷ the B2C model

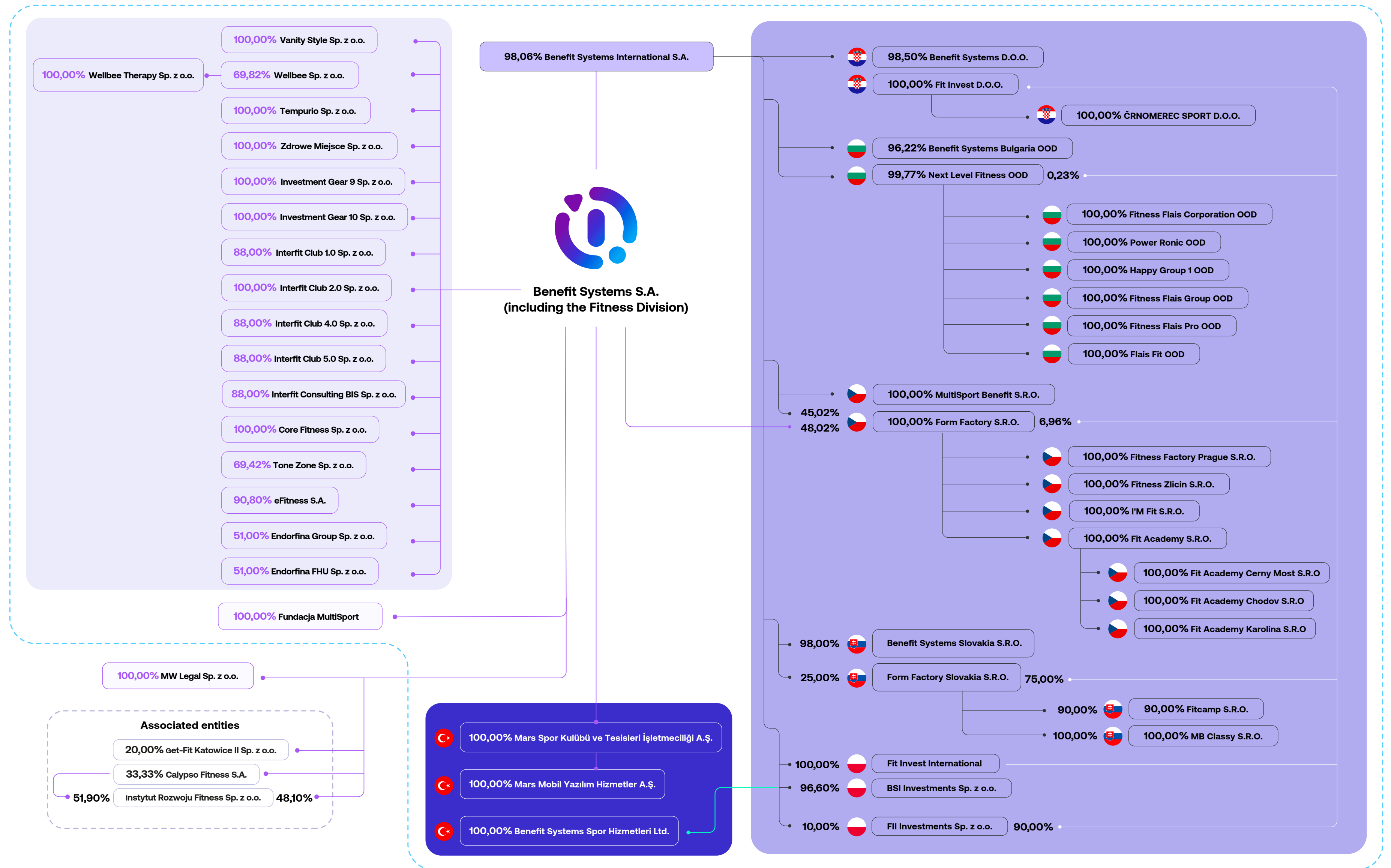
individuals who independently purchase the Group's products or services.

The Benefit Systems Group Structure

As at 31 December 2025, the structure of the Benefit Systems Group was as follows:

SEGMENTS

- Poland
- Foreign Markets EU
- Turkey
- Full Consolidation
- Consolidation using the equity method



For a description of changes in the Group's structure during the reporting period, see Section 2.2. of the Directors' Report.

Sustainability reporting applies to the entire value chain, comprising upstream and downstream activities as well as own operations. All these tiers, together with the identified resources, linkages and relationships, as well as related actions, have been taken into account in the process of assessing impacts, risks and opportunities. This scope also applies, as appropriate, to the policies, actions, targets and disclosed metrics, bearing in mind that not all of them cover the entire value chain to the same extent, due to the nature of the underlying business relationships.

The Group has used the option to omit specific information corresponding to intellectual property, know-how, or the results of innovation. The Group has applied the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in Articles 19a(3) and 29a(3) of Directive 2013/34/EU.

BP-2

Disclosures in relation to specific circumstances

The following time horizons have been adopted, consistent with the ESRS:

SHORT-TERM TIME HORIZON	1 year
MEDIUM-TERM TIME HORIZON	1-5 years
LONG-TERM TIME HORIZON	over 5 years

Greenhouse gas emissions reporting within the Group is carried out in accordance with the methodology of the GHG Protocol, to which both the CSRD and the ESRS standards directly refer.

Emissions are reported in tonnes (Mg) of carbon dioxide equivalent (CO₂e). Emission factors used in the calculations are derived from recognised databases, including DEFRA, KOBIZE, IEA, URE, AIB, EPA and ADEME. The input data for emission calculations consist of actual data extracted from the Group’s accounting and procurement systems, including fuel and energy consumption as well as the financial value of purchased goods and services. Estimates were applied where actual data for part of the reporting year was not yet available at the time of calculation, or in isolated cases where no utility consumption data was available for leased premises. For Scope 3 Category 1, emissions related to water purchases within the Group were estimated (accounting for only 0.22% of emissions in Category 1), while for Category 7, which covers emissions related to employee commuting, the input data is estimated on the basis of the results of a survey conducted among the Group’s employees. The source of measurement uncertainty in Scope 3 Category 7 was the fact that the estimation was based on survey responses from employees and non-employees representing 6.58% of the population. Based on these responses, emissions were extrapolated to the entire Group.

In 2025, as a result of a reassessment, the Scope 3 categories reported by the Benefit Systems Group changed. Categories 8, 9, 10, 13 and 14 continue not to occur in the Group’s operations. Categories 4, 5, 6,

11, 12 and 15 were identified as non-material in the reporting period, as their combined value does not exceed the 5% threshold (2.61%) in the calculation covering 2025.

In the reporting year, the approach to the calculation of Scope 3 Category 1 and Category 11 of carbon footprint changed, which affects data comparability with the previous period. In order to reflect actual changes between periods, it was necessary to recalculate emissions in these categories using the methodology applied in 2025. This is described in disclosure E1-6, subsection “Methodology” of Section E1 “Climate change”.

In 2025, an error was identified in the disclosed total consumption of renewable energy in the previous reporting period. Due to the inclusion of an additional Guarantee of Origin document relating to energy consumption in 2025, the total consumption was overstated. Following the correction, the value in the table on energy consumption was adjusted from 12,658 MWh to 5,000 MWh. The correction also affects the total consumption of energy from fossil sources, as well as total emissions and emissions intensity, due to changes in Scope 2 (market-based) emissions.

The approach to the calculation of operating expenditure related to the activities described in Section S3 “Affected communities” has also changed. In the 2025 reporting, the expenditure includes non-employees’ remuneration related to project implementation, while administrative and communication-related costs have been excluded. The recalculation of the amount disclosed for 2024 is not possible due to a change in the accounting system and the service provider at the MultiSport Foundation.



In 2025, it was assumed that corruption risk exposure is relevant for all positions within the Client Relations Department, the Partner Relations Department for the MultiSport, MyBenefit and Multi.Life products, and the Procurement Department.

Other estimated data identified by the Group as subject to uncertainty relate to ESRS S1-16 metrics: the gender pay gap and total annual remuneration. In calculating these metrics, estimates of variable components of remuneration, namely the annual company-wide bonus for 2025, were applied. In calculating total gross remuneration of people employed under employment contracts, provisions for bonuses not yet paid as at the date of this Report were included. These provisions were estimated based on internal bonus regulations and the best available information as at the date of this Report. The final amount of bonuses to be paid may differ from the estimated values, depending on the Group's financial performance.

Comparative data presented in the sustainability reporting has been derived from the report for the preceding financial year, except for data relating to the gender pay gap, the total remuneration ratio and diversity metrics, which were not disclosed in the previous period.

In 2025, the double materiality assessment was updated, among others in light of conclusions drawn from the previous reporting period and evolving market practice. As a result, topics E3, E5 and S2 were

no longer considered material. The detailed changes are described in IRO-1.

This sustainability statement has been reviewed under an external assurance engagement, concluded with limited assurance. The assurance engagement was conducted by the audit firm KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp. k.

The Group incorporates information by reference to other sections of the Directors' Report. The following information is incorporated by reference to the Directors' Report: Strategy and business model – ESRS 2 SBM-1, paragraph 40(b) (breakdown of total revenue by significant ESRS sectors) – Section 2.7. Information on operating segments.

For all of the above items, the relevant references have been indicated in the body of the report.

In the second year of preparing its sustainability statement, the Group has made use of the exemption from disclosing the information listed below, pursuant to Appendix C to the European Commission Regulation of 11 July 2025 (the so-called "Quick Fix"), as applicable to financial years beginning on or after 1 January 2025. These include:

- **E1-9** Anticipated financial effects from material physical and transition risks and potential climate-related opportunities,
- **SBM-3** paragraph 48(e) (anticipated financial effects).

GOV-1

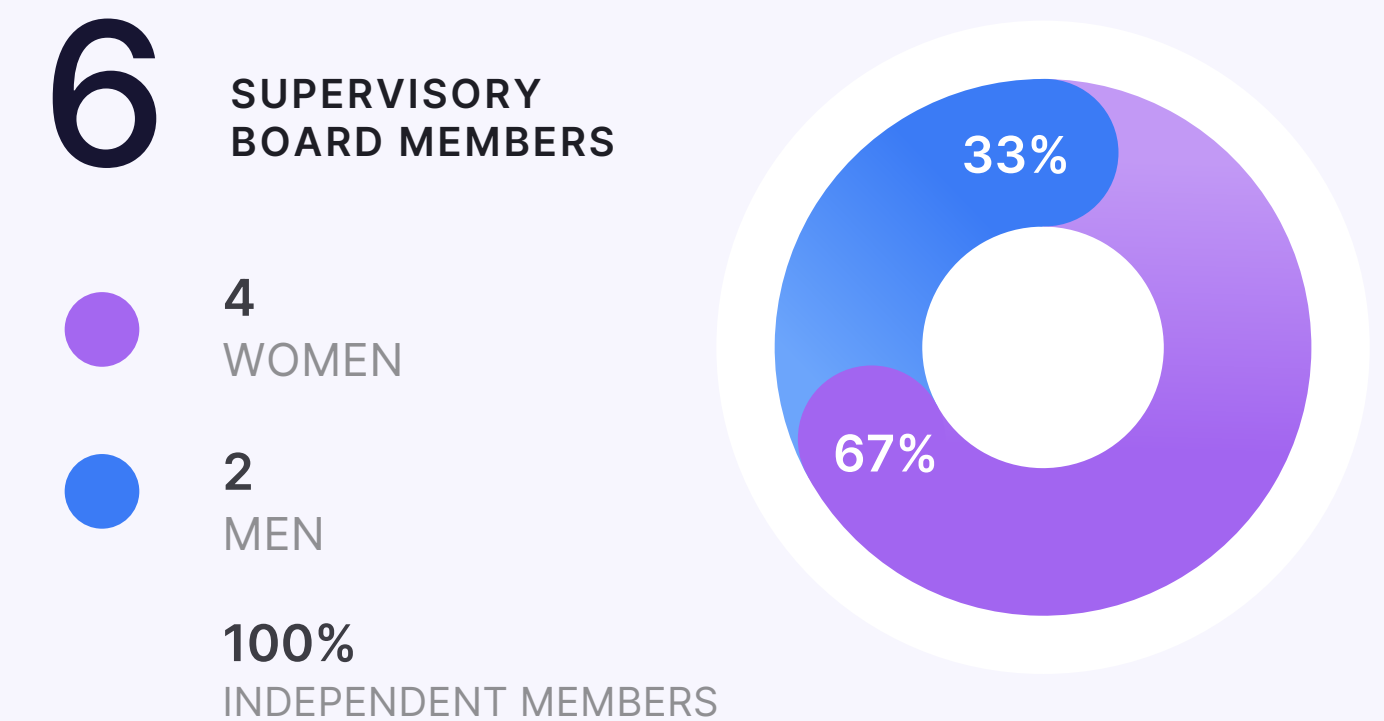
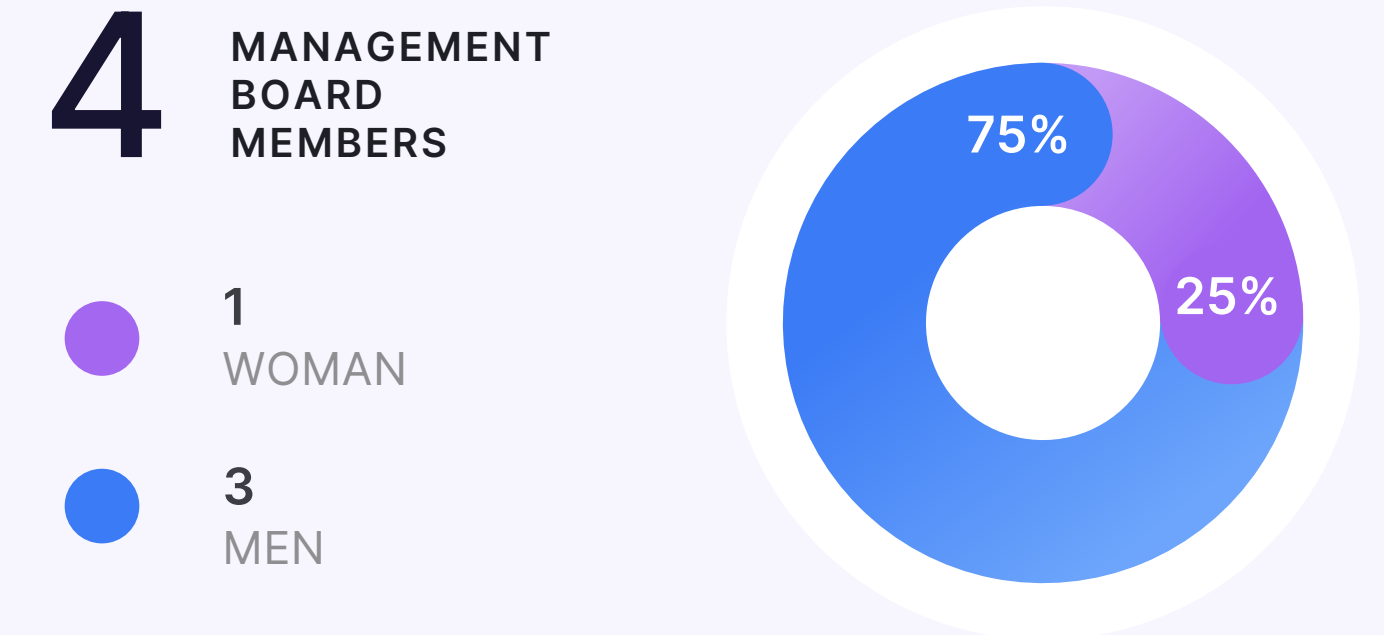
The role of the administrative, management and supervisory bodies

The Benefit Systems Group is managed and supervised by the governing bodies of the Parent. The Benefit Systems Group is governed by the Management Board (“Management Board”), which operates in accordance with applicable laws, including the Commercial Companies Code, the Company’s Articles of Association, resolutions of the General Meeting (“General Meeting”), resolutions of the Supervisory Board (“Supervisory Board”), and the Rules of Procedure for the Management Board. Under the Articles of Association, the Management Board is responsible for all matters related to the management of the Company, except for those reserved by law for the General Meeting or the Supervisory Board. The Management Board defines the Company’s strategy and key business objectives for the next financial year and presents them to the Supervisory Board. It is also responsible for

Composition of administrative, management, and supervisory bodies in the Parent as at 31 December 2025

the implementation and execution of the strategy and key business objectives of the Group. The Supervisory Board is a collegial body exercising permanent oversight over the Company’s activities in all areas of its operations. It acts in accordance with the applicable laws and regulations, including the Commercial Companies Code, the Company’s Articles of Association, resolutions of the General Meeting, and the Rules of Procedure of the Supervisory Board. The Company’s Audit Committee (the “Audit Committee”) monitors the sustainability reporting process, including the Company’s process for identifying information in accordance with the ESRS (double materiality assessment), and oversees the assurance process of the sustainability reporting.

A Nominating and Remuneration Committee of the Management Board was also established in 2025.



In 2025, neither the Management Board nor the Supervisory Board included representatives of workers or other people supplying labour. After the reporting period, the composition of the Supervisory Board changed as described in Section 2.4. of the Directors’ Report.

Supervisory Board

The Supervisory Board operates in accordance with the Rules of Procedure for the Supervisory Board, the Company's Articles of Association and generally applicable laws. The Rules of Procedure for the Supervisory Board are available on the Company's website: <https://www.benefitsystems.pl/dla-inwestora/lad-korporacyjny/dokumenty-korporacyjne/>.

Under the Company's Articles of Association, the Supervisory Board is responsible for exercising ongoing oversight over the Group's activities in all areas of its operations, in particular:

- **assessing the consolidated Directors Report** on the operations of the Group and **the consolidated financial statements** for each financial year,
- **approving the Rules of Procedure for the Management Board,**
- **appointing and removing Management Board members** and determining the terms of their service,
- **appointing an audit firm** to audit the financial statements and appointing an audit firm to provide assurance of the sustainability reporting,
- **providing opinions on proposals** submitted by the Management Board to the General Meeting.

As at 31 December 2025, the Supervisory Board comprised:

Krzysztof Kaczmarczyk	Chair of the Supervisory Board
Aniela Anna Hejnowska	Deputy Chair of the Supervisory Board
Katarzyna Kazior	Member of the Supervisory Board
Marzena Piszczek	Member of the Supervisory Board
Katarzyna Rozenfeld	Member of the Supervisory Board
Grzegorz Wachowicz	Member of the Supervisory Board

During the reporting period, the composition of the Supervisory Board changed as described in Section 6.11. of the Directors' Report. Changes in the composition of the Supervisory Board that occurred after the reporting date are described in Section 2.4. of the Directors' Report.

Members of the Supervisory Board have many years of experience related to the sector, products and geographical footprint of Benefit Systems S.A. and its subsidiaries. They possess expertise and skills in matters relating to sustainability, including the identified material impacts, risks and opportunities, and have access to such expertise and skills through the support of external advisers and dedicated ESG personnel within the organisation.



Management Board

The Management Board operates in accordance with the Rules of Procedure for the Management Board, the Company's Articles of Association and generally applicable laws. The Rules of Procedure for the Management Board are available on the Company's website: <https://www.benefitsystems.pl/dla-inwestora/lad-korporacyjny/dokumenty-korporacyjne/>.

The Management Board is responsible for all matters related to the management of the Company, except for those reserved by law or the Articles of Association for the General Meeting or the Supervisory Board. The Management Board defines, acting in the best interest of the Company, the strategy and key business objectives for the next financial year and presents them to the Supervisory Board. The Management Board is responsible for the implementation and execution of the Company's strategy and key business objectives.

Pursuant to the Company's Articles of Association, Members of the Management Board are required to perform their duties with due regard to the Company's long-term interests, the impact of the Company's activities on society, the environment and other stakeholders, as well as the building and maintaining of the Company's reputation as an entity that adheres to high standards of business conduct.

During the reporting period, the composition of the Management Board changed as described in Section 6.11. of the Directors' Report.

As at 31 December 2025, the Company's Management Board was composed of:

Marcin Fojudzki	Member of the Management Board
Adam Kędzierski	Member of the Management Board
Emilia Rogalewicz	Member of the Management Board
Marek Trepko	Member of the Management Board

Members of the Management Board have many years of experience related to the sector, products and geographical footprint of Benefit Systems S.A. and its subsidiaries. They possess expertise and skills in matters relating to sustainability, including the identified material impacts, risks and opportunities as well as sustainability reporting, and have access to such expertise and skills through the support of external advisers, the ESG Committee and dedicated ESG personnel within the Company. They participate in key sustainability processes.

Requirements related to reporting lines to the Management Board and the Supervisory Board are detailed in disclosure GOV-2, while the internal control system and the process for managing impacts, risks, and opportunities, including their integration with other internal functions, are outlined in disclosure GOV-5.



Marcin Fojudzki

Responsible for economic and financial matters of the company

OVERSEES:

- Internal Audit and Compliance Department,
- Risk Management and Business Continuity Team,
- ESG Department,
- Finance and Accounting Department, including the Shared Services Centre,
- Mergers and Acquisitions Department,
- Communications Department,
- Legal Department,
- Administration Department,
- Treasury Department,
- Investor Relations Department,
- IT Department.

S3

S4

G1



Adam Kędzierski

Responsible for Group's operations in foreign markets

OVERSEES:

- Operations of Benefit Systems International S.A.,
- Operations of sport card distribution companies in the following segments:
 - Foreign Markets EU,
 - Turkey,
- Operations of the MAC fitness network in Turkey,
- International Expansion Department,
- IT Department.

E1

S1

S4

G1



Emilia Rogalewicz

Responsible for sale and client service of sport cards in Poland

OVERSEES:

- HR Department,
- MyBenefit Cafeteria, New Products and Multi-Life,
- Marketing Department,
- Client Relations Department, including Pricing and MultiSport Product Development,
- The subsidiary Vanity Style Sp. z o.o.,
- IT Department.

S1

S4



Marek Trepko

Oversees the Fitness segment and the MultiSport Polska Partner network

OVERSEES:

- Analytics Department
- Operations of the fitness club network in the following segments:
 - Poland,
 - Foreign Markets EU,
- Partner Relations Department,
- Purchasing Department,
- IT Department.

E1

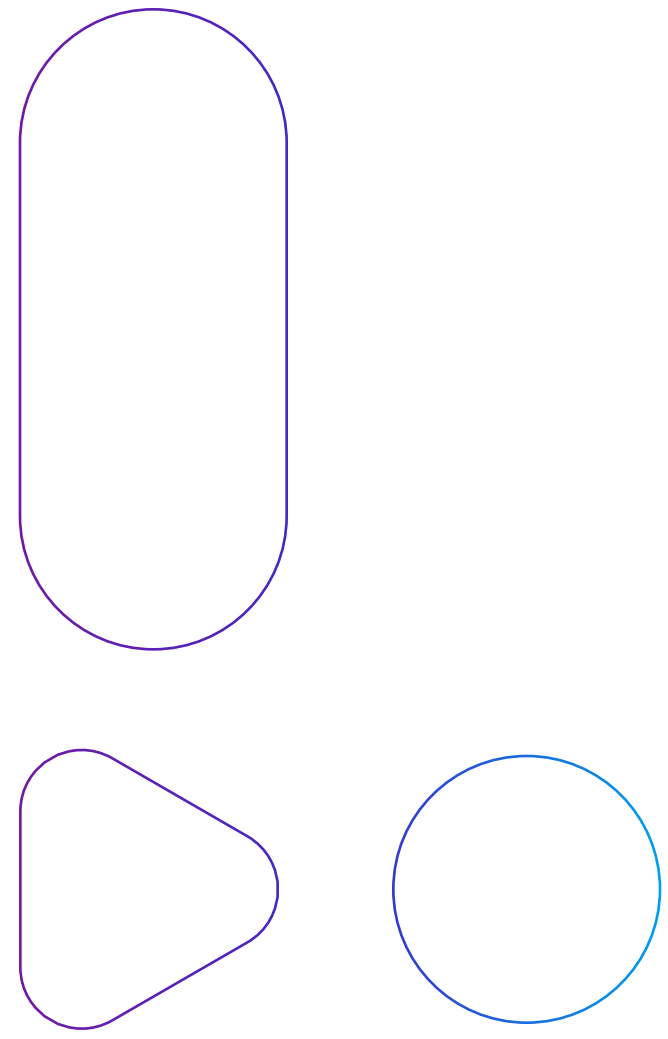
S1

S4

G1

GOV-2

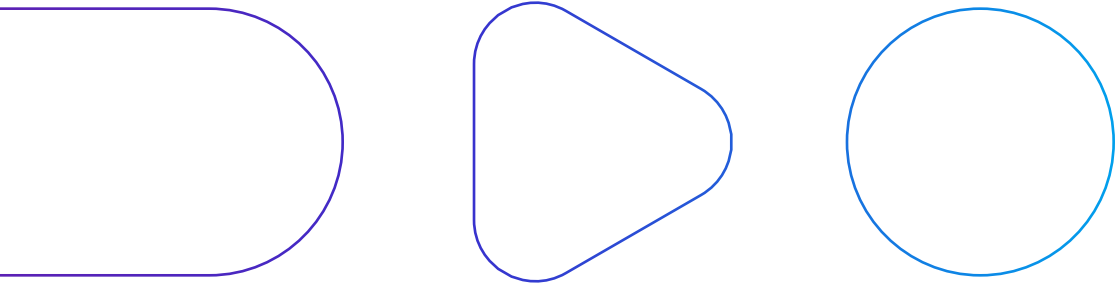
Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies



BODY	ROLE	SUSTAINABILITY-RELATED TASKS	FREQUENCY
Supervisory Board	Supervisory	○ Ongoing oversight of the Group’s activities in all areas, including ESG	Continuous
		○ Approval of sustainability reporting and validation of the double materiality assessment, including approval of its results (IRO)	Once a year
Audit Committee	Supervisory	○ Monitoring of the sustainability reporting process, including the double materiality assessment	At least twice a year
		○ Monitoring the audit firm’s assurance of sustainability reporting	At least twice a year
Nomination and Remuneration Committee	Supervisory	○ Assessing the remuneration of Members of the Management Board against market conditions and in relation to their scope of duties and performance	At least twice a year (established for the first time in 2025)
		○ Submitting recommendations to the Supervisory Board regarding the remuneration of Members of the Management Board, prior to its determination or amendment	
		○ Issuing recommendations on the remuneration system for the Company’s management staff, including variable remuneration components, with particular regard to the Company’s long-term interests and shareholders’ interests	
Management Board	Executive	○ Defining and implementing the strategy and main operational objectives; approving key policies, including ESG-related policies	Continuous
		○ Validation of the double materiality assessment and approval of its results (IRO)	At least once a year



BODY	ROLE	SUSTAINABILITY-RELATED TASKS	FREQUENCY
		<ul style="list-style-type: none"> ○ Approval of the Sustainability Report ○ Approval of ESG Committee summaries and making ESG-related decisions ○ Conducting the sustainability reporting process (Management Board Member responsible for ESG) ○ Risk management within the Group, including ESG risks and opportunities 	<p>Once a year</p> <p>At least three times a year</p> <p>Once a year</p> <p>Continuous</p>
Risk Committee	Consulting and advisory	<ul style="list-style-type: none"> ○ Developing solutions and issuing recommendations regarding the implementation, maintenance and updating of the risk management and business continuity system, including monitoring ESG risks and opportunities and issuing recommendations to mitigate risk 	At least three times a year
ESG Committee	Consulting and advisory	<ul style="list-style-type: none"> ○ Monitoring compliance with applicable local and EU legal requirements, ESG reporting standards and other relevant international ESG norms and guidelines within the Group ○ Monitoring the implementation of the Group's ESG strategy, with a focus on adopted metrics, established targets, and assigned responsibilities ○ Consulting on the scope of ESG-related legal and regulatory requirements and proposed implementation solutions ○ Developing recommendations for proposed actions and initiatives to enhance ESG management within the Group ○ Consulting on proposed initiatives to foster an ESG culture and awareness among employees 	At least three times a year



In line with its plan, in 2025 the Group continued its work on further defining and standardising ESG-related processes and sustainability reporting, including the manner in which the Management Board and the Supervisory Board take impacts, risks and opportunities into account when overseeing the ESG strategy, decisions on major transactions and the risk management process.

The due diligence process implemented in 2025 is responsible for managing negative impacts. The management of material impacts – both negative and positive – is carried out through the ESG strategy updated in 2025. Risks and opportunities have been incorporated into the Company’s existing risk management system and are reported as part of periodic management information submitted to the Risk Committee, the Management Board and the Supervisory Board’s Audit Committee, in order to ensure their consideration in decision-making and oversight processes relating to the Group’s business activities.

BODY	ROLE	SUSTAINABILITY-RELATED TASKS	FREQUENCY
		<ul style="list-style-type: none"> ○ Developing recommendations and guidelines for strategic ESG documents, including ESG policies ○ Developing recommendations for ESG-related educational initiatives across the Group ○ Overseeing and monitoring plans and actions related to the preparation of the Group’s annual sustainability report 	
ESG Department	Operational, coordinating, advisory	<p>Coordinating activities related to:</p> <ul style="list-style-type: none"> ○ implementation of the ESG strategy, ○ identification of impacts, risks and opportunities within the double materiality assessment (IRO), ○ the due diligence process, ○ preparation of sustainability reporting. ○ Reporting consolidated ESG information to the Management Board and the Supervisory Board’s Audit Committee, ensuring effective oversight and integration of ESG matters into the Group’s overall strategy (one a year) ○ Initiating sustainability-related projects 	<p>Reporting to the Management Board Member responsible for ESG every two weeks.</p> <p>Progress against strategic targets are assessed annually.</p>

GOV-3

Integration of sustainability-related performance in incentive schemes

The remuneration policy for members of the Management Board and Supervisory Board is set out in the Remuneration Policy for Members of the Management Board and Supervisory Board of Benefit Systems S.A., adopted by Resolution No. 24/10.06.2020 of the Annual General Meeting of 10 June 2020, and subsequently amended by Resolution No. 5/24.04.2024 of the Extraordinary General Meeting of 24 April 2024 (the "Remuneration Policy"). The Policy has been prepared in accordance with the principles set out in Directive (EU) 2017/828 of the European Parliament and of the Council of 17 May 2017 amending Directive 2007/36/EC as regards the encouragement of long-term shareholder engagement, as implemented into Polish law by the Act of 16 October 2019 amending the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies, and certain other acts. In particular, the Policy takes into account the provisions of Chapter 4a "Remuneration Policy and Remuneration Report" of the amended Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies. The Remuneration Policy is designed to attract, motivate, and retain qualified Management Board and Supervisory Board members, support the execution of the Company's business strategy and long-term objectives, and contribute to its stability, sustainable development, and continuous value growth.

The remuneration system for Management Board members comprises both fixed and variable components, including annual bonuses and remuneration in the form of financial instruments. Detailed rules governing the award of bonuses to Members of the Management Board and their amount in a given year are determined annually by the Supervisory Board. Variable remuneration is contingent upon the achievement of financial and non-financial criteria set for the respective Management Board Member. When defining non-financial criteria, consideration is given to social interests, the Company's contribution to environmental protection, sustainable development, and actions aimed at preventing and mitigating adverse social impacts arising from the Company's operations. Such criteria may include, among others, the results of employee, partner, user and client satisfaction surveys conducted in a given bonus year, as well as the implementation of initiatives related to corporate social responsibility, sustainable development and environmental stewardship. Financial and non-financial objectives are set with due regard to the Company's business strategy, long-term interests and stability, and are intended to support their achievement; however, no specific weightings are assigned to them. The proportion between the fixed and variable components of remuneration of Management Board Members paid in a given financial year (including bonuses and other benefits, excluding remuneration in the form of financial instru-

ments) may amount to up to 150%, with the maximum achievable bonus in a given year determined by the Supervisory Board. Each year, the Supervisory Board assesses the extent to which Management Board Members have achieved the objectives set for the preceding year and decides on the amount of the bonus payable for their performance. In 2025, a Nomination and Remuneration Committee was established. Among other responsibilities, it issues recommendations regarding the remuneration system for the Company's management staff, including variable remuneration components, and submits recommendations to the Supervisory Board concerning the remuneration of Management Board Members.

Members of the Supervisory Board receive fixed remuneration determined by a resolution of the General Meeting. They do not receive any variable remuneration and do not participate in any incentive schemes of the Company.

Beyond the indicators mentioned above, the Company does not apply additional specific sustainability performance metrics.

GOV-4

Statement on due diligence

At the Group level, the Benefit Systems Group Responsible Business Conduct Policy (RBC) was adopted in 2025.

CORE ELEMENTS OF DUE DILIGENCE

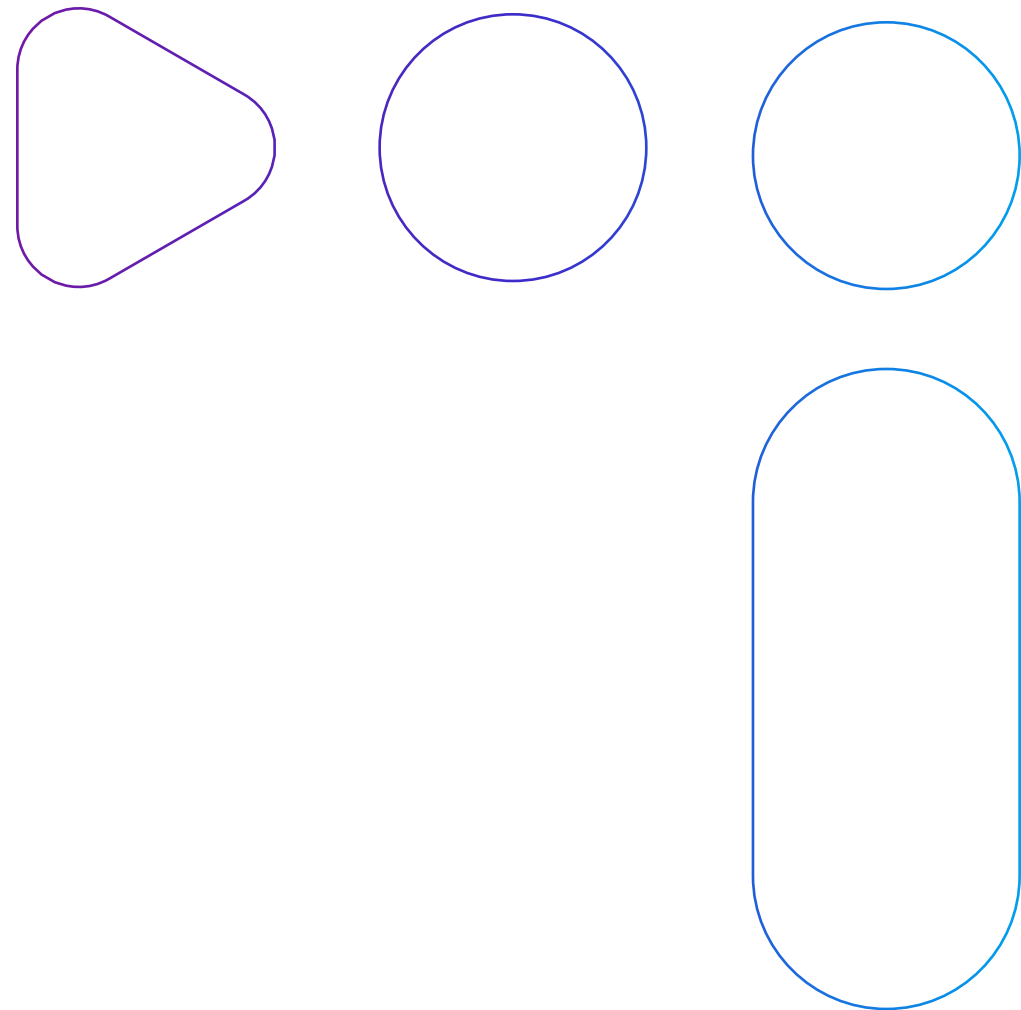
PARAGRAPHS IN THE SUSTAINABILITY STATEMENT

Embedding due diligence in governance, strategy and business model	GOV-2, GOV-3, SBM-3
Engaging with affected stakeholders in all key steps of the due diligence	GOV-2, SBM-2, S1.SBM-2, S3.SBM-2, S4.SBM-2, IRO-1, E1-2, S1-1, S1-2, S3-1, S3-2, S4-1, S4-2, G1-1
Identifying and assessing adverse impacts	SBM-3, E1.SBM-3, S1.SBM-3, S3.SBM-3, S4.SBM-3, IRO-1, E1.IRO-1, G1.IRO-1
Taking actions to address those adverse impacts	E1-1, E1-3, S1-3, S1-4, S3-3, S3-4, S4-3, S4-4, G1-1
Tracking the effectiveness of these efforts and communicating	E1-4, E1-5, E1-6, S1-5, S1-6, S1-7, S1-9, S1-13, S1-16, S3-5, S4-5, G1.IRO-1



GOV-5

Risk management and internal controls over sustainability reporting



The Group has implemented a risk management system based on recognised international standards and best market practices, including **ISO 31000:2018** Risk management – Guidelines. The Group Risk Management Policy serves as the primary document outlining the core principles and framework for risk management. In 2025, the integration of the ESG risk identification and assessment process with the Group-wide risk management methodology was successfully completed, incorporating the material risks and opportunities identified through the double materiality assessment into a unified risk management system.

Risk management is a continuous process comprising the following key elements: risk identification, analysis, and evaluation, risk response, monitoring, review, and communication, including developing a risk-aware organisational culture, documentation, and reporting.

The risk assessment process consists of multiple stages, guiding the organisation from identifying potential threats to determining appropriate risk response strategies. The key stages of risk assessment include:

- **risk identification** – identifying, discussing, and documenting internal and external events that, if materialised, could impact the achievement of business objectives,

- **risk analysis** – assessing the nature, level, and potential impact of risks, including its magnitude and scope. The outcome of the risk analysis is the determination of the risk level, which provides the basis for decisions on further risk treatment, taking into account the adopted level of risk appetite. risk evaluation – aiming to assess the materiality of the risk, establish priorities and determine the appropriate risk response.

A **Risk Committee** operates within the Group, whose role is to support the Management Board and oversee the implementation of risk management and business continuity processes defined and executed within the Company.

The Company systematically documents the risk management process, particularly the outcomes of each stage, including risk analyses, the risk register, and risk response plans. The risk register is updated at least once per year, with more frequent updates as needed. A description of the material risks and threats identified for the Group is provided in Section 4 of the Directors' Report.

The identified risk in the context of sustainability reporting relates to ensuring compliance with ESG requirements, including reporting regulations, external auditor assurance, and the integration of financial



and non-financial reporting. The risk has been assessed as below the materiality threshold. Mitigation plans have been developed for this risk, including ongoing monitoring of regulatory changes, the establishment of an ESG Committee, employee training, support from an external advisory firm, integration with business processes, and the development and regular update of ESG reporting procedures, including defined responsibilities and controls to ensure the accuracy of disclosures.

The internal control system of the Parent is an integral part of the risk management framework, supporting the achievement of the Group's objectives and tasks while ensuring the accuracy and reliability of financial and sustainability reporting. The internal control system involves all business units and supporting functions. As part of the second line of defence, the internal control team supports first-line business functions and is responsible for structuring key control mechanisms and internal procedures. Independent assessments of these activities are conducted by the internal audit function (third line of defence).

An **ESG Department** operates within the Group, headed by the ESG Team Manager, who reports to the Management Board Member responsible for Finance. On behalf of the Management Board, this Board Member is responsible for coordinating the sustainability reporting

process and reports periodically to the Management Board and the Audit Committee. Since 2024, an **ESG Committee** has also been established, performing an advisory and consultative role for the Management Board in the management of sustainability matters, including the implementation of applicable ESG regulations, in particular those relating to sustainability reporting.

Since 2024, the sustainability reporting process has been formally structured under the ESG Report Preparation Procedure, adopted by the Management Board. The Procedure defines the responsibilities and the framework for preparing the sustainability report, including defining the reporting scope, data collection, analysis, and interpretation, preparation of qualitative and quantitative disclosures, review, approval, and publication of the ESG report, roles, responsibilities, and accountability of individuals involved in the process. The purpose of the procedure is to ensure the timely delivery of a comprehensive, accurate, and reliable sustainability report, fully compliant with regulatory requirements. Following the completion of each reporting cycle, a gap analysis is carried out, forming the basis for implementing improvements to subsequent sustainability reporting processes.

The sustainability reporting process is monitored by the **Audit Committee**.

SBM-1

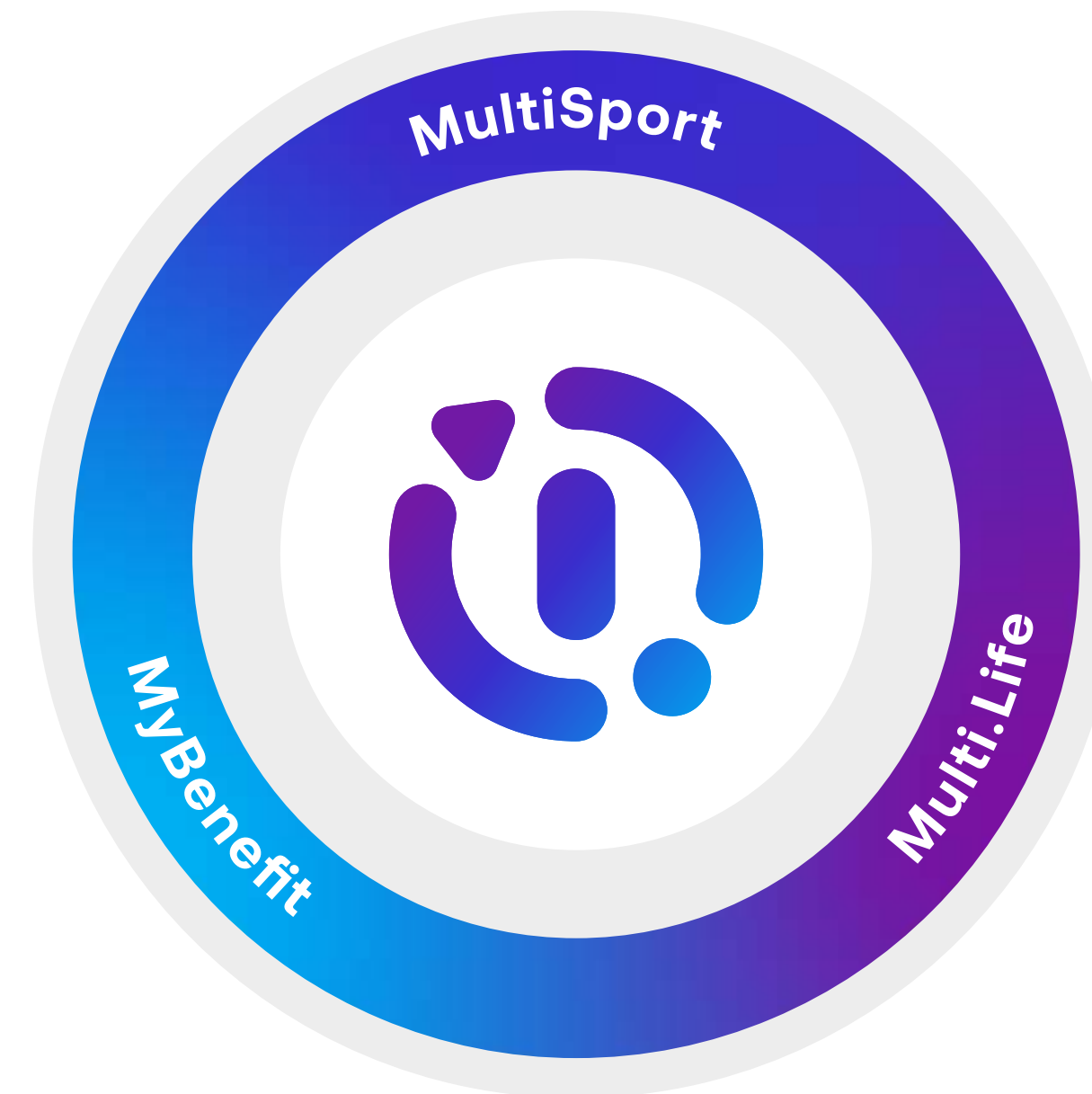
Strategy, business model and value chain

The Benefit Systems Group specialises in providing non-pay benefit solutions spanning fitness, recreation, and employee wellbeing.

The Parent's core offering is the MultiSport card, whose users enjoy access to a wide range of fitness and sports facilities (including fitness clubs of the Group's entities).

The fitness club networks owned by the Group provide support and a competitive edge in the area of sport cards. The Group's business relies on synergies between the sale of sport cards and its fitness club infrastructure. As of 2025, the Group operates in three operating segments: Poland, Foreign Markets EU (Czech Republic, Bulgaria, Slovakia, Croatia), and Turkey.

The Group's products support employers in promoting the health and well-being of their employees. The Group's flagship product, the **MultiSport membership card**, provides access to professional sports services and infrastructure, promoting a healthy and active lifestyle. Additionally, it may contribute to fostering and strengthening local communities. In addition to corporate employees, who represent the primary user group of the MultiSport card (B2B2C), the Group's fitness



clubs are also used by B2C users – individual customers who purchase passes or pay for single-entry access.

In the Poland Segment, the Company also offers MyBenefit and Multi.Life products. The **MyBenefit platform**, which also serves as a key distribution channel for the Group's MultiSport membership cards, supports employers' HR processes by enabling access to employee benefits through a single interface, while also providing products

within HR Tools platform. It offers a wide range of benefits and a flexible financing model, including funding from the Company Social Benefits Fund (ZFŚS). Users select preferred benefits from a portfolio of proven and pre-defined options, including food, health, travel and active leisure, education and personal development, culture, and entertainment. Most benefits are provided in the form of electronic codes, allowing for fast and convenient product redemption.

Multi.Life promotes employee well-being within such key areas as mental health, personal and professional development, healthy nutrition, and physical activity. Multi.Life offers solutions such as consultations with experts (including psychologists, personal trainers, dietitians, language tutors and lawyers), educational courses and materials, an AI Wellbeing Assistant, a basic preventive health screening package provided in cooperation with Diagnostyka, Telemedi medical consultations, as well as tools supporting language learning, such as Lerni and Berlitz.

The revenues generated by the Group, broken down by operating segments, are presented in Section 2.7. of the Directors' Report.

The Group does not offer products or services that are prohibited in certain markets. The Group is not active in the fossil fuel sector, chemicals production, controversial weapons production, or tobacco cultivation and production.

The products offered by the companies forming part of the Benefit Systems Group create value for clients (employers), their employees

Headcount of employees as at 31 December 2025 by geographical areas

	Poland	1 344	
	Czech Republic	797	
	Slovakia	197	
	Bulgaria	348	
	Croatia	179	
	Turkey	1 331	4 196

(B2B2C), individual users of sports and fitness facilities (B2C), business partners, and local communities. The Group’s offering enables employers to implement and manage non-pay benefits for employees, fostering increased employee engagement, satisfaction, and loyalty. The image of an organisation that actively supports the health and well-being of its workforce may have a positive impact on employee retention and team effectiveness.

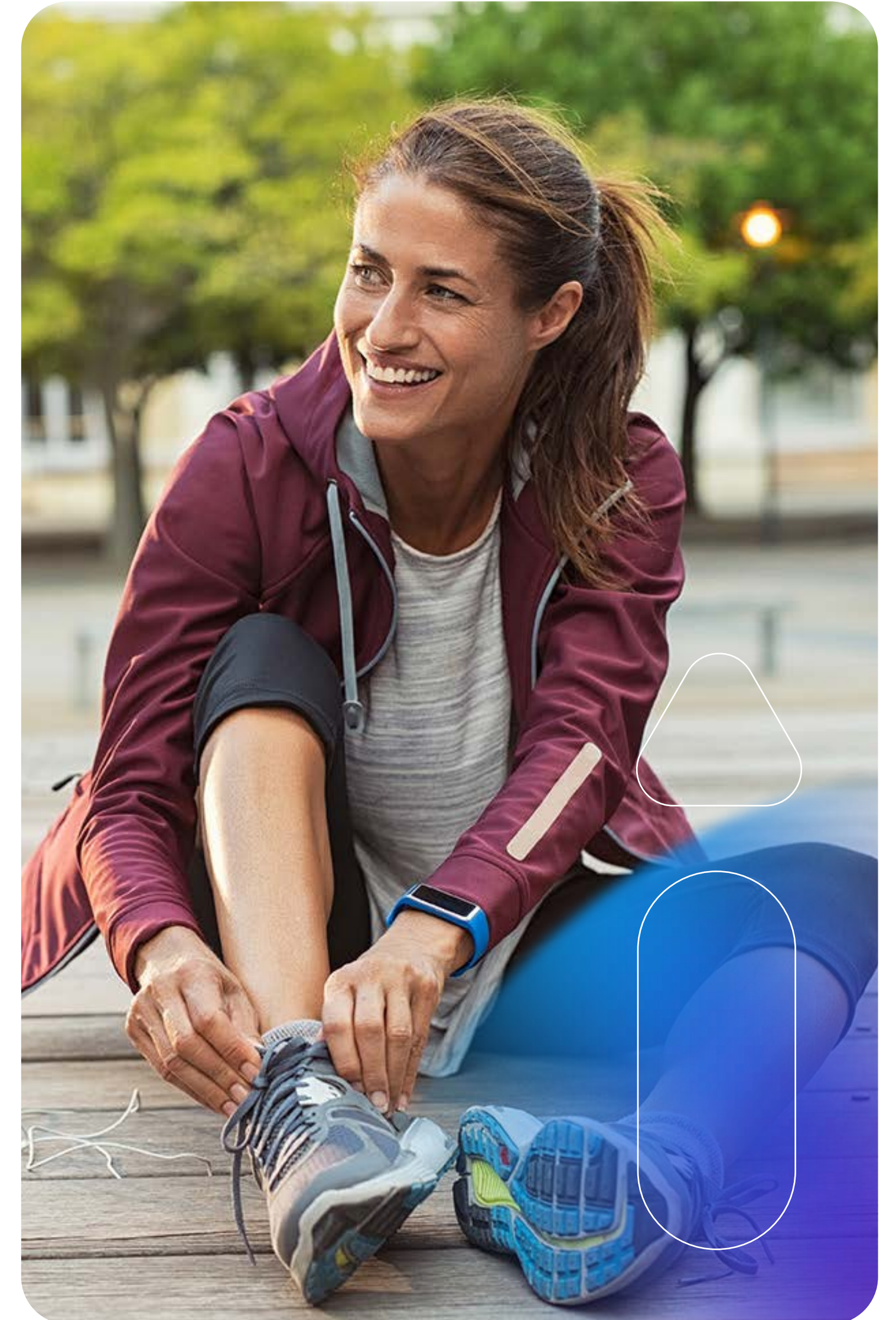
The Group’s products support users in engaging in regular physical activity and caring for their overall well-being, which may directly contribute to their health, physical condition, mental well-being and overall quality of life.

The partnership network established under the MultiSport programme contributes to the development of sports and recreational infrastructure, enabling partner facilities to reach a wider audience and secure stable revenue streams. The Group’s activities support the creation of new jobs in local sports and fitness facilities, foster the development of local enterprises within the fitness sector, and help build communities based on sporting and health-oriented values.

The services provided by the Benefit Systems Group also generate broader social impact by supporting the promotion of a healthy lifestyle. Moreover, primarily through the MultiSport Foundation, the Group makes its offering available free of charge to various social groups as part of its mission to promote health and broaden access to professional physical activity programmes.

Strategic development directions of the Benefit Systems Group:

- focus on business growth based on the potential of the **sport card and fitness markets** in Poland and abroad,
- **deeper penetration of the Polish market**, expansion within existing international markets, and identification of new opportunities,
- **continued expansion of the benefits** offering to include well-being, nutrition, and physical health promotion,
- **consolidation of the Group’s product offering within a single platform** to enhance employee experience and automate HR processes.



Vision and strategy for the development of the Benefit Systems Group by 2027

The Benefit Systems Group aims to be the market leader in employee benefits in the categories of sport cards and well-being, as well as the leading fitness club operator in all markets in which it operates.

Objectives



01 Sport cards

To reinforce our position as the undisputed leader in the sport card market. We aim to remain the product of first choice in Poland by strengthening our market advantage through expanded access to sports and fitness facilities, enhanced service offerings, and educational efforts to activate new users. Outside Poland, we will focus on consolidating our leadership in the CEE fitness card market and increasing market penetration in Turkey.



02 Fitness

To ensure the growth rate of fitness clubs is at least equal to the growth rate of sport card sales. We will continue to expand our own network of clubs to improve service accessibility and offer formats tailored to the needs of different user groups. The broadest access to sports infrastructure, including the largest network of owned clubs, will be the Group's key competitive advantage.



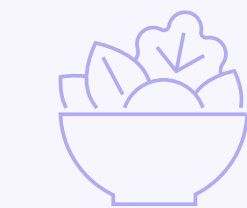
03 Cafeterias and HR tools

To strengthen our leading position in the employee benefits cafeteria market. We will deliver a modern digital employee experience platform offering the broadest cafeteria benefit portfolio and state-of-the-art HR tools.



04 Corporate wellbeing

To deliver a holistic benefit addressing corporate well-being and establish a leadership position in this segment. Through the development of the innovative Multi.Life platform, we aim to be the partner of choice for companies by providing comprehensive support in promoting employee well-being.



05 Nutrition benefits

To develop the nutrition benefit based on the SmartLunch product and maintain our number one market position. In the food segment, we will continue our expansion in the Polish market and pilot our presence in neighbouring international markets.

Sustainability strategy

In 2025, the Group updated its ESG strategy, designating 2025 as the base year and setting the outlook for 2026–2027, aligning it with the business strategy adopted in November 2024. The updated ESG strategy complements the business strategy and takes into account the impacts identified in the course of the double materiality assessment conducted in 2025. For risks and opportunities, no separate strategic objectives have been defined; however, they have been incorporated into the risk management framework within the Benefit Systems Group.

The objective of the Benefit Systems Group ESG Strategy 2026–2027 is to contribute to a better quality of life for current and future generations. This will be achieved by fostering active communities and setting trends in sustainable development and in generating a positive impact on the surrounding environment.

As part of this strategy, the Group focuses on key areas related to the environment, social responsibility, and business conduct, all of which are aligned with the organisation’s mission, values, and business objectives. The strategic activities are carried out both in Poland and in the foreign markets where the Benefit Systems Group operates.

The specific operational objectives of the ESG strategy related to the

material topics are described in detail in the sections referring to the ESG strategy. Section 2.5. of the Directors’ Report provides a reference to the ESG strategy.

The Group has developed its ESG strategic objectives based on a gap analysis prepared following the publication of the 2024 Sustainability Report, as well as the results of the update to the double materiality assessment conducted in 2025. This process enabled the identification of key ESG topics and the assessment of compliance with regulatory frameworks and market practices. It included an impact assessment of the organisation’s operations and an analysis of key indicators for the industry where the Group operates. In the next step, strategic ESG objectives were developed through workshops with area owners and approved by the Management Board in the fourth quarter of 2025.

Baseline values were set using 2025 data. Monitoring and control of ESG Strategy implementation are coordinated by the ESG Department, which is responsible for preparing materials for ESG Committee meetings. Following a positive recommendation from the ESG Committee, the minutes and performance results are submitted for approval to the Management Board.

The ESG Strategy encompasses a wide range of activities aimed at enhancing the organisation’s positive impact on society and the environment, while being fully embedded in its business operations. In the area of sport cards and fitness clubs, there is a strong alignment between business goals and ESG objectives (ESRS S4). The expansion of the

#better_life

E1

We reduce our impact on the climate

We strive to minimise our negative impact on the environment and climate.

S1

We share knowledge

We educate and create space for employees and associates to develop individually, professionally and personally.

S1

We respect diversity

We respect diversity and ensure equality in the workplace.

S3, S4

We activate and engage

We promote physical activity and a healthy lifestyle among various social groups.

G1

We conduct business ethically and responsibly

We promote a cohesive corporate culture within the Benefit Systems Capital Group.

fitness club network ensures users access to high-quality sports facilities and professional trainer support, fostering regular physical activity and the development of local sports communities. This positive impact is further enhanced by digital platforms. Multi.Life is a product responding to the growing needs of employers in the area of employee well-being and healthy lifestyles. In the area of benefit cafeterias and HR tools, the development of a modern digital employee experience platform supports ESG objectives by offering users a flexible selection of personalised non-pay benefits (ESRS S4).

At the same time, it should be emphasised that the expansion of fitness club infrastructure and the development of digital products contribute to the generation of a carbon footprint (ESRS E1). Expansion into new markets and increased accessibility of the offering require the development of a coherent corporate culture (ESRS G1).

Value chain

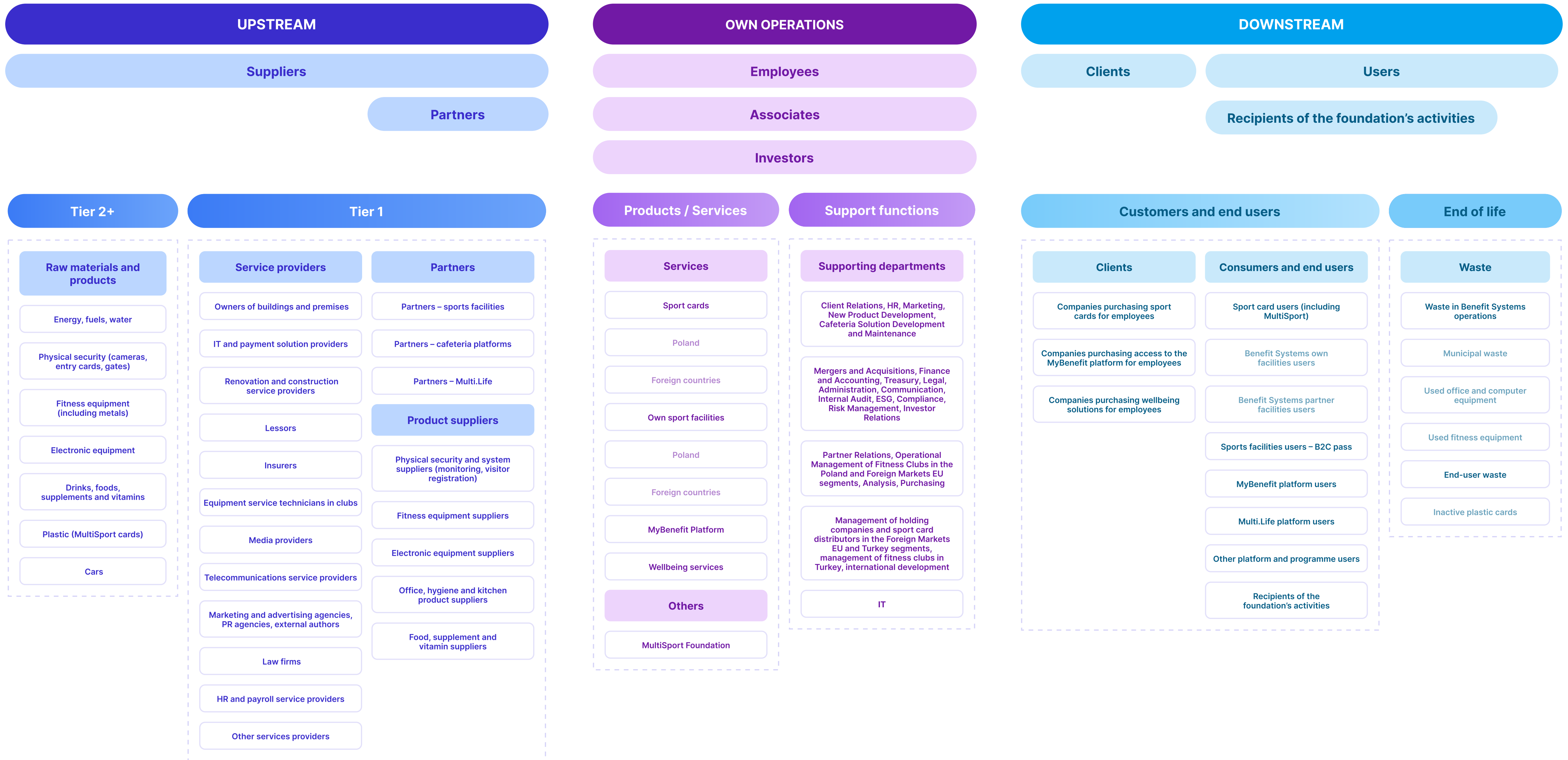
Upstream in the value chain are **suppliers of key resources** (products and services) and partners, among whom a significant group consists of MultiSport partners providing end users with access to sports and recreation infrastructure. Collaboration with partners providing well-being services, mental health, nutrition, and personal development services enables the expansion of the Multi.Life offering. IT service providers also play an important role, as they are essential for the development of digital tools, such as applications and online platforms that enable remote access to training programmes and consultations.

The **Group's own operations** include activities related to the offering of such services as sport cards, Multi.Life and MyBenefit, as well as the management of sports infrastructure (fitness clubs). These form the foundation of the Group's business model. The sport card provides users with access to a broad network of sports and recreation faci-

lities. The Multi.Life programme focuses on supporting mental health, healthy nutrition as well as personal and professional development, and the MyBenefit cafeteria platform enables the flexible selection of non-pay benefits and HR Tools functionalities. Own operations also include support functions responsible for the Group's day-to-day activities, such as IT, finance, client and partner relations, and human resources management. The Group is actively engaged in education and the promotion of physical activity and well-being. These activities are carried out primarily through the MultiSport Foundation, whose programmes are addressed to a wide range of social groups.

Downstream in the value chain are **B2B clients and end users** (B2B2C or B2C), i.e. individuals using the Group's products, as well as beneficiaries of the MultiSport Foundation's initiatives.





SBM-2

Interests and views of stakeholders

The Group identified key stakeholders and engaged their representatives in the double materiality assessment process. The identification began with a review of the value chain and an update of the list of stakeholders presented in the Group's 2024 report. At the outset of the analysis, the Group ensured the inclusion in the dialogue of representatives of the key stakeholders on whom its activities have, or may have, a material impact.

By engaging with key stakeholders, the Benefit Systems Group seeks to build long-term relationships founded on trust and mutual understanding.

Stakeholder engagement enables the Group to better understand stakeholder needs, expectations and constraints, thereby allowing it to adjust its offering to the evolving demands of the market. The insights gained support continuous improvement of the Group's offering, contributing to enhanced comfort, safety and satisfaction for clients, partners and suppliers, while also promoting a healthy and active lifestyle.

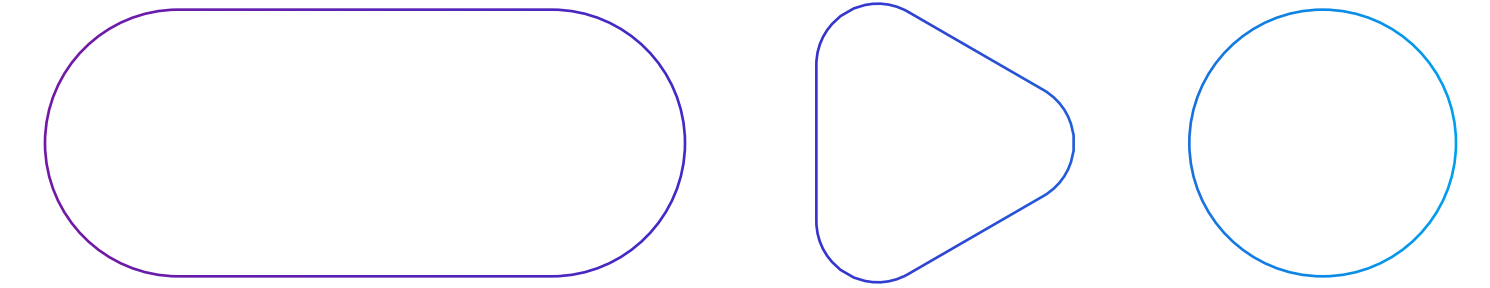
The Group also places strong emphasis on engaging employees and non-employees, with the aim of fostering an organisational culture built on collaboration, engagement and a shared sense of influence on the Group's development.

In its stakeholder relations, the Benefit Systems Group adapts communication channels to reflect the mutual needs of both parties. The organisation communicates transparently about both its successes and challenges and, wherever possible, prioritises direct dialogue over formal announcements and statements. As a company listed on the Warsaw Stock Exchange, the Group is required to communicate in accordance with all applicable regulations and best practices governing publicly listed companies. Within the Supervisory Board, all members meet the independence criteria and actively participate in Board meetings, which means they have access to key information regarding the Group and its strategic direction.

Stakeholder feedback plays a significant role in shaping the Group's strategy and activities. The results of these analyses support the identification of areas requiring improvement and key trends. They are subsequently communicated to decision-makers and used to establish operational and project-related priorities.

The Management Board is informed of stakeholder feedback related to the Group's ESG impacts. Beginning in December 2024, meetings of the ESG Committee – a consultation and advisory body to the Management Board – are held at least three times a year.

The Group's regular and progressively intensified engagement in ESG



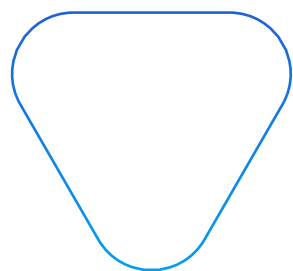
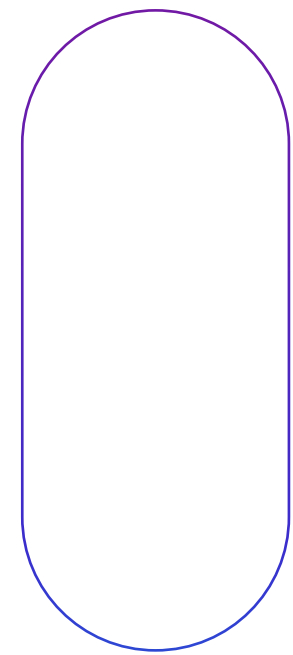
matters results from evolving sustainability regulations, ongoing monitoring and analysis of market practices, as well as consideration of the growing and changing expectations of the Group's stakeholders. In 2025, the ESG strategy was updated to incorporate management conclusions from the previous reporting cycle and the results of the updated double materiality assessment. The new strategic objectives are based on material impacts, taking into account the outcomes of dialogue with key stakeholders. The newly adopted ESG strategy complies with the requirements of the ESRS reporting standards, covers the entire Benefit Systems Group, and is appropriately aligned with the business strategy. This alignment is reflected, among others, in a common time horizon extending to the end of 2027 and in the linkage between material sustainability matters and the delivery of the Group's operational objectives. Furthermore, in response to stakeholder expectations and needs, measurable targets (or measurement methodologies) have been established to contribute to the aim of ESG strategy – creating better living conditions for present and future generations. As the reporting year covered by this Report constitutes the baseline year for the newly adopted targets, in 2026 and 2027 the Group will conduct regular assessments of progress against the defined objectives and, within the annual materiality assessment process, update the list of topics deemed material to its stakeholders. ESG Strategy 2.0 fully replaces the previous strategy for 2024–2026.

Key stakeholders and channels of engagement:



STAKEHOLDERS	DESCRIPTION	CHANNELS OF ENGAGEMENT	
<p>Investors</p>	<p>The Group ensures high-quality communication with capital market participants, including investors and shareholders, analysts and rating agencies, based on best practices.</p>	<ul style="list-style-type: none"> ○ Individual and group meetings ○ Conference calls, roadshows, conferences ○ Retail investor conferences ○ Current reports, periodic reports ○ Investor presentations 	<ul style="list-style-type: none"> ○ Online chats with retail investors ○ General Meetings ○ Press and media ○ Dedicated subpage on the corporate website
<p>Clients and end-users</p>	<p>Clients – B2B clients, i.e., employers concluding agreements for the provision of non-pay benefit services for their employees. Users – consumers and End Users as part of: the B2B2C model – employees of B2B Clients, i.e. current and potential End Users who use the products and services offered by the Group companies; the B2C model – individuals who independently purchase the Group’s products or services.</p>	<ul style="list-style-type: none"> ○ Individual and group meetings ○ User focus studies (including surveys regarding interest in our services) ○ Individual interviews ○ Usability testing (UX research) ○ Recommendation surveys (Net Promoter Score) ○ Satisfaction surveys (satisfaction index) ○ Market research ○ Helpline, Data Protection Officer, Compliance Officer ○ Contact form, email communication ○ MultiSport Online User Zone ○ Apps and online platforms ○ Websites, ESG reports 	<ul style="list-style-type: none"> ○ Conferences, events, client open days ○ Projects dedicated to clients and users ○ Social media: Facebook, Instagram, LinkedIn, YouTube, Spotify, Apple Podcasts, TikTok, Threads ○ Chat on Multi.Life, MultiSport platform, MultiSport mobile application, User Zone at www.kartamultisport.pl ○ Newsletters and direct mail campaigns ○ OOH advertising and advertising in fitness clubs (on-site media, posters, leaflets, stickers, stands, welcome packs) ○ Reporting irregularities to the Compliance Officer

STAKEHOLDERS	DESCRIPTION	CHANNELS OF ENGAGEMENT	
<p>Partners and suppliers</p>	<p>Suppliers – the group consists of suppliers of utilities (natural resources), materials, products and services at earlier stages of the value chain that are necessary for the day-to-day functioning of the business.</p> <p>Business Partners – the group consists of entities offering products and services to B2B clients and their employees (end users) under the B2B2C model. This group may include: MultiSport Partners, MyBenefit Partners, Multi.Life Partners.</p>	<ul style="list-style-type: none"> ○ Business meetings ○ Annual conference for MultiSport Partners ○ Email communication to Partners (mailings) ○ Telephone contact ○ Online platform: Partner Zone, including the Benefit Club programme ○ Partner satisfaction survey 	<ul style="list-style-type: none"> ○ Industry conferences ○ Dedicated subpages on the websites of individual Group companies ○ Publications on industry portals and in social media, ESG reports ○ Whistleblowing to the Compliance Officer ○ CSR questionnaire for potential suppliers
<p>Employees and non-employees</p>	<p>Own workforce comprises individuals performing work for the Group, i.e., employees – all people who are in an employment relationship with the companies within the Group,</p> <p>non-employees – individuals who are not employees and who collaborate with the Group under other forms of engagement (civil law contracts, B2B arrangements).</p>	<ul style="list-style-type: none"> ○ Intranet ○ Works Council ○ Newsletter ○ Regular feedback, semi-annual performance reviews and evaluations ○ Satisfaction and engagement surveys, and thematic questionnaires ○ Company-wide events and meetings, including with the Management Board 	<ul style="list-style-type: none"> ○ Social programmes and projects involving employees ○ Internship programmes ○ Training sessions and webinars ○ Online meeting applications ○ ESG reports, participation in materiality assessments ○ Whistleblowing mechanisms via the Compliance Officer and Ethics Committee members or Management Board members
<p>Beneficiaries of the MultiSport Foundation’s activities</p>	<p>Beneficiaries of programmes and initiatives, including children and youth, seniors, persons with disabilities, parents and teachers.</p>	<ul style="list-style-type: none"> ○ Individual and group meetings ○ Evaluation studies ○ Conferences, events 	<ul style="list-style-type: none"> ○ Website and social media ○ Publications on online portals ○ Information and public awareness campaigns



SBM-3



Material impacts, risks and opportunities and their interaction with strategy and business model

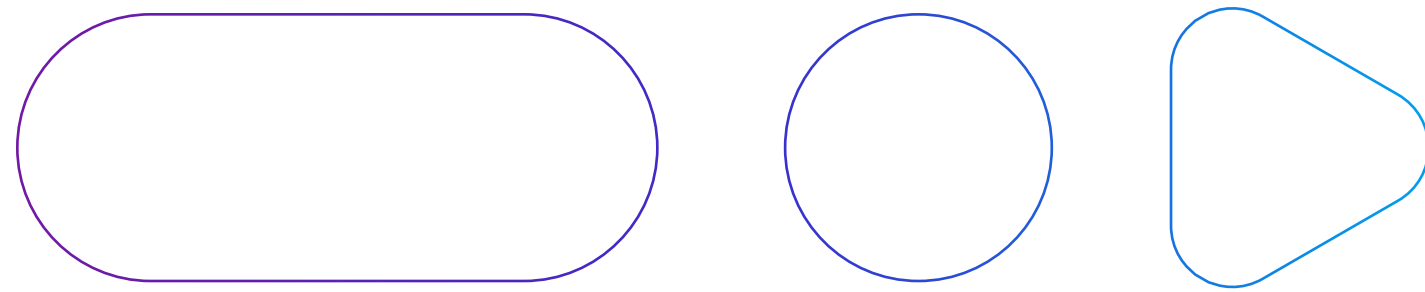
As a result of the updated double materiality assessment conducted in 2025, the Group identified material impacts, risks and opportunities, as presented in the tables below. All impacts were identified as occurring across three time horizons – short-, medium- and long-term.

Key impacts:

ESRS TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	IMPACT	DESCRIPTION OF IMPACT	IMPACT: POSITIVE OR NEGATIVE	IMPACT: ACTUAL OR POTENTIAL	LOCATION IN THE VALUE CHAIN
E.1. Climate change	Climate change mitigation		Impact on climate change through greenhouse gas emissions	The impact of the Benefit Systems Group on climate change arises from energy consumption and greenhouse gas emissions associated with its operational activities. This includes the heating of offices and fitness facilities, the use of data centres, as well as the intensive operation of air-conditioning systems – particularly in sports facilities, where cooling demand is high.	Negative ▾	Actual	Entire value chain
S.1. Own workforce	Working conditions	Secure employment	Impact on employment security of own workforce	The Benefit Systems Group has an impact on the employment security of its own workforce, which may manifest in reduced employment stability resulting from the use of civil-law or B2B contracts to engage associates at sports and fitness facilities. The engagement of personnel under contracts other than standard employment contracts is common practice in the global fitness industry.	Negative ▾	Actual	Own operations, Fitness Area

ESRS TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	IMPACT	DESCRIPTION OF IMPACT	IMPACT: POSITIVE OR NEGATIVE	IMPACT: ACTUAL OR POTENTIAL	LOCATION IN THE VALUE CHAIN
	Equal treatment and opportunities for all	Training and skills development	Impact on training, development and integration of employees and associates	The Group has an impact on the development of employees and associates through support in enhancing their knowledge and competencies necessary for the performance of their roles. The Group impacts the integration, autonomy and well-being of employees in the workplace through the enhancement of training and development programmes. Investing in training and development leads to increased operational efficiency and service quality, thereby strengthening the Group's competitiveness.	Positive ▲	Actual	Own operations
		Gender equality and equal pay for work of equal value	Impact on the occurrence of the gender pay gap among employees	In the Group, the adjusted gender pay gap between women and men remains below 5%, which indicates a relatively low level of risk of pay discrimination. The unadjusted gender pay gap was disclosed for the first time for 2025. The lack of data in this respect would constitute a potentially negative impact, which might result in an unmanaged pay disparity between women and men.	Negative ▼	Potential	Own operations
S.3. Affected communities	Specific sub-topic		Impact on local communities through the organisation of sports programmes and events	The Group, through its engagement in social initiatives, impacts the local community through the organisation of sports programmes and events that enhance access to physical activity and foster social integration, particularly among children and youth.	Positive ▲	Actual	Downstream Poland Segment

ESRS TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	IMPACT	DESCRIPTION OF IMPACT	IMPACT: POSITIVE OR NEGATIVE	IMPACT: ACTUAL OR POTENTIAL	LOCATION IN THE VALUE CHAIN
S.4. Consumers and end-users	Specific sub-topic		Impact on physical and mental health through increased physical activity and improved well-being enabled by the Group's products: <ul style="list-style-type: none"> ○ Sport cards ○ Fitness clubs ○ Wellbeing offering 	The Group contributes to the enhancement of quality of life, physical health and mental well-being by offering solutions that foster active lifestyles and overall well-being. Sport cards provide a broad base of users with access to sports and recreation facilities, encourage sustained engagement in regular physical activity and promote awareness of healthy lifestyle choices. The expansion of the fitness club network ensures users access to high-quality sports facilities and professional trainer support, fostering regular physical activity and the development of local sports communities. The well-being offering, comprising platforms, solutions and consultations with specialists, supports the personal well-being of users, for whom personalised goal pathways are also available.	Positive 	Actual	Downstream
G.1. Business conduct	Corporate culture		Impact related to building a corporate culture	The Benefit Systems Group, in the Poland, Foreign Markets EU and Turkey Segments, seeks to ensure a consistent level of policies and procedures related to corporate culture, including those concerning the reporting of violations. In newly acquired companies, where policies and procedures have not yet been aligned with the standards of the Group, potential inconsistencies in policies and procedures may occur, which may result in violations.	Negative 	Potential	Own operations



The double materiality assessment conducted identified topics that are consistent with the Group’s existing business strategy focused on providing non-pay employee benefit solutions in the areas of sports, recreation and well-being, as well as a flexible benefits programme.

In the double materiality assessment process, the Group identified material risks and opportunities set out below.

Key risks:

ESRS TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	RISK	DESCRIPTION OF RISK AND ACTIONS TAKEN
E.1. Climate change	Climate change adaptation		Risk related to the consequences of failure to adapt to climate change	Extreme weather events may damage clubs or disrupt energy supply, leading to operational downtime, potential revenue losses and client dissatisfaction. Operational disruptions at facilities due to adverse weather events, such as heatwaves necessitating temporary closures and preventing employees from attending work.
S.4. Consumers and end-users	Personal safety of consumers and/or end-users	Occupational health and safety	Risk of a pandemic of infectious diseases and the introduction of restrictions	Risks associated with potential restrictions on the operation of sports and fitness facilities during a future pandemic. These include the consequences of complying with stringent sanitary requirements, maintaining social distancing, or suspending operations. Such disruptions could lead to reduced service availability, a decline in user numbers, and increased operating costs associated with the implementation of necessary health and safety measures. Additionally, there is a risk of revenue loss due to suspended operations, as well as potential challenges in returning to business as usual following the lifting of restrictions.
	Information-related impacts for consumers and/or end-users	Privacy	Risk related to cybersecurity and the protection of end-user personal data	The Group is exposed to risks related to cybersecurity and the protection of end-user personal data, particularly in the context of breaches of privacy and the security of personal data. Data breaches may lead to unauthorised access to sensitive information and may result in severe legal, financial and reputational consequences.

ESRS TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	RISK	DESCRIPTION OF RISK AND ACTIONS TAKEN
			Risk of negative consequences of using artificial intelligence	The implementation and use of AI tools without appropriate oversight and safeguards may lead to unintended adverse effects for the Company, employees, users, clients and business partners, related to breaches of privacy, cybersecurity incidents, loss of compliance with regulations (e.g. the GDPR, the AI Act, etc.) and unethical operation of the algorithms used.
	Information-related impacts for consumers and/or end-users	Access to (quality) information	Risk of misleading consumers	The provision of incomplete, untrue or misleading information regarding activities, including those related to products, ethics or social projects, may mislead consumers. This risk may be associated with non-compliance with regulations governing communication on the Group's products and activities (Directive (EU) 2024/825 on empowering consumers for the green transition).

Key opportunities:

ESRS TOPIC	SUB-TOPIC	OPPORTUNITY	OPPORTUNITY DESCRIPTION
S.4. Consumers and end-users	Specific sub-topic	Use of digital technologies in building client and user engagement	The use of digital platforms, such as applications, to offer personalised training programmes, information on health, well-being and the safe use of equipment, as well as applications for HR departments supporting the management of employee well-being. This may improve user satisfaction and the operational efficiency of clients and thereby contribute to the business development of the Benefit Systems Group. At the same time, the digitalisation and integration of HR and benefit processes ensure equal access to benefits and support their transparent and responsible management.
		Building awareness of the role of well-being and a healthy lifestyle, which translates into business growth	The business model of the Group supports care for the health and well-being of employees employed by the Group's clients, aligning with their sustainability strategies. Following the pandemic, the market is increasingly seeking partners offering comprehensive well-being solutions. For the Group, this means growing demand for professional and measurable programmes – in the area of both physical and mental health.

GENERAL INFORMATION

The material impacts, risks and opportunities of the Group identified in the double materiality assessment process are linked to the organisation's strategy and business model. Currently, the effects of these impacts, risks and opportunities do not require fundamental changes to the business model, but they highlight the need to further strengthen the management of selected sustainability areas. The Group has not conducted a full analysis of the resilience of its strategy and business model with regard to climate change; however, as part of the double materiality assessment, workshops, interviews and surveys were carried out concerning the potential effects of climate change on its operations. Climate-related risk has not been subject to scenario analysis for the purpose of classification as a physical or transition risk. The Group has implemented numerous policies and actions to mitigate the identified negative impacts. Due to business constraints, such as leasing rather than purchasing real estate, the Group does not have a direct impact on environmental aspects, other than its impact on climate change through greenhouse gas emissions.

Following the completion of a given reporting cycle, the Group conducts an analysis of identified gaps, including in policies, procedures and the management of individual material sustainability matters. The results of this analysis inform the necessary actions and any potential directions for change. It is an ongoing process. The ESG Department is responsible for monitoring the implementation of these activities, and the results are reported to the Management Board. The ESG Committee provides advisory support for the implementation of the recommended changes.

In the 2025 sustainability reporting cycle, the Group makes use of the option to omit the disclosure of data on anticipated financial effects, in

accordance with the list of phased-in disclosure requirements and the exemption set out in Appendix C to the Commission Delegated Regulation of 11 July 2025, referred to as the "Quick Fix". Section 4 of the Directors' Report provides a reference to material ESG risks.

In 2025, the Group updated the materiality assessment on the basis of an analysis of management conclusions and evolving market practice. As a result of the updated assessment, the impacts, risks and opportunities associated with the following areas have changed:

E1 – Climate change – risks related to the lack of climate change adaptation and impacts associated with greenhouse gas emissions were consolidated. The opportunity was not identified as material.

E3 – Water and marine resources – water consumption is primarily for sanitary purposes and, in own operations, does not constitute a key category. Accordingly, the impact is not identified as material. Restrictions on water abstraction do not represent a material risk to the continuity of service provision and will not have a material impact on financial performance.

E5 – Resource use and circular economy – the Group does not conduct manufacturing activities. Impacts and opportunities were not identified as material due to the limited scale of resources used and introduced, as well as waste generated.

S1 – Own Workforce – in the reassessment of impacts, risks and opportunities related to safety, work-life balance and privacy were not identified as material. The impact and opportunity related to training were consolidated. The potential negative impact associated with the pay gap has been included.

S2 – Workers in the value chain – indirect impacts related to working conditions were consolidated and assessed as below the materiality threshold due to specific nature of the business model.

S4 – Consumers and end-users – negative impacts and risks were re-identified and re-classified what resulted in reduction of the identified material topics. and opportunities in this area were identified.

G1 – Business conduct – the Group is rapidly developing, primarily through inorganic growth in both the Polish and international markets; therefore, the positive impact in the Poland segment has been modified and identified as a potential negative impact in the Group.

As a result of the update of the double materiality assessment, all impacts, risks and opportunities related to the E3, E5 and S2 areas were assessed as below the materiality threshold; accordingly, these topics are not disclosed in this report.

In the 2025 Sustainability Report, the Group presents disclosures that go beyond the topics covered in AR 16 of ESRS 1:

S3 – Affected communities:

- positive impact on local communities through the organisation of sports programmes and events, related to the activities of the MultiSport Foundation,

S4 – Consumers and end-users:

- positive impact on physical and mental health through increased physical activity and improved fitness enabled by the Group's products,
- (opportunity) use of digital technologies in building client and user engagement,
- (opportunity) building awareness of the role of well-being and a healthy lifestyle, which translates into business growth.



IRO-1

Description of the process to identify and assess material impacts, risks and opportunities

In 2024, the Benefit Systems Group conducted its first double materiality assessment, which was subsequently updated in 2025 based on management conclusions drawn from the previous year's reporting process and an analysis of evolving market practice. The update was carried out in cooperation with a consulting firm.

The materiality assessment was performed using the MAX 5 – MATERIALITY ASSESSMENT MATRIX methodology, developed by MATERIALITY Sp. z o.o. The methodology is aligned with the materiality assessment requirements set out in the ESRS, introduced by Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023. In particular, it reflects the requirements specified in chapter 3 of ESRS 1. Furthermore, the methodology incorporates the guidance contained in the EFRAG Implementation Guidance (EFRAG IG1 Materiality Assessment) issued in May 2024. It is based on a matrix analysis of the results of assessment of individual impacts, risks and opportunities from the impact materiality and financial materiality perspectives. The scope of the assessment covered impacts, risks and opportunities relating to all 90 sustainability matters included in the table set out in AR 16 of ESRS 1.

For the purposes of the process, the Group developed its value chain, which constituted the basis for identifying material areas of impacts, risks and opportunities. The value chain was developed through working sessions with experts within the organisation, who mapped:

- **Own operations** in the context of the products and services provided and key support functions,
- **Upstream activities**, where key suppliers, business partners, as well as products, materials and raw materials are identified,
- **Downstream activities**, where key groups of clients, consumers and end-users are identified, as well as the end-of-life stage of a product or service.

An integral element of the value chain modelling process was also the mapping of key stakeholder groups within it, who were actively involved in the double materiality assessment process. Stakeholder engagement, understood as dialogue with stakeholders, was conducted through surveys and structured interviews. Contact with representatives of key stakeholder groups was initiated by representatives of the Group. The interviews were conducted by external experts without the participation of the Group's representatives, ensuring the anonymity of individual responses provided by respondents.

The double materiality assessment was based on the use of several sources of information:

- **A benchmarking analysis** of entities from sectors representative of the Group's operating segments in Poland and internationally, with a view to mapping the value chain, key stakeholders and the material impacts, risks and opportunities identified by those entities in their sustainability reports.
- **An analysis of the business model** based on the scope of disclosures set out in the ESRS (European Sustainability Reporting Standards).
- **An analysis of the impacts**, risks and opportunities identified for the purposes of the 2024 report, as well as the Group's risk management system.
- **Thematic workshops** with individuals possessing the best available knowledge of various aspects of the organisation's operational activities. During the workshops, members of the working teams assessed impacts, risks and opportunities using the parameters of the assessment.
- **A questionnaire survey** (11 questionnaires) **and structured interviews** (10 interviews) with representatives of the Group's key external stakeholder groups.
- **A sense-check** of impact materiality and financial materiality resulting from the working teams' assessments, based on stakeholder feedback and peer group conclusions.

The identification and assessment of impacts were based on the results of the 2024 materiality assessment and were closely linked to the identified activities and business relationships of the Group across the entire value chain, the model of which was developed by a dedicated working group. The value chain constituted the basis for the analysis of actual and potential impacts exerted by the Group, including through the analysis of the Group's suppliers, the products and services offered, the organisational structure, clients and end-users of the products and services offered by the Group, as well as the end-of-life of products and waste management.

Activities, business relationships, geographical areas and other factors giving rise to an increased likelihood of impacts were determined on the basis of the Group's management structure, reflected in the main operating segments of the Group: Poland, Foreign Markets EU, and Turkey. These segments also reflect a division based on different revenue and performance generation models, distinct business models, as well as different factors, opportunities and risks which affect the respective areas and which are more similar within a given segment.

Four parameters of impact materiality were assessed, namely the scale of impact, the scope of impact and the irremediable character of impact (together determining the severity of impact), as well as the likelihood of occurrence. The individual parameters were assessed on a scale of 1–5, in accordance with the scoring system adopted in the due diligence process implemented within the Group pursuant to

the Responsible Business Conduct Policy adopted in 2025. For impact materiality, a materiality threshold of 2.5 was adopted (scale 0.33–5). The assessment of individual impact parameters was carried out by experts from the Group's internal working team during workshops moderated by external experts. Impact materiality consists of severity of impact and likelihood of impact. Severity of impact is calculated as the average of the scale, scope and irremediability of impact. The severity of impact was multiplied by the likelihood, then the severity was added (due to the linkage of ESG matters with human rights), and the result was divided by 6. Positive impacts were assessed without taking into account the parameter of irremediability. Actual impacts were characterised by a likelihood parameter of 5. In the case of the Group's external stakeholders, their assessment of the severity and likelihood of the Group's positive and negative impacts on a given matter, as provided in the questionnaire survey on a 1–5 scale (with the option of a non-scored "I do not know" response), was taken into account.

With regard to financial materiality, two parameters of risks or opportunities which may be associated with a given sustainability matter were assessed. The parameters for risks were applied in accordance with the Group's risk management system, and the materiality threshold was set at 10 (scale 1–20). The assessment of individual risk/opportunity parameters was carried out by the Group's internal working team during workshops moderated by external experts and was subsequently validated against the assessment resulting from the risk management system, with the involvement of representatives of the risk management function.



As part of the benchmarking analysis, consideration was given to the percentage of peer group companies that disclosed in publicly available materials that they identify material impacts, risks or opportunities related to a given matter.

The list of recommended impacts, risks and opportunities was subject to consultation by representatives of the Works Council and the ESG Committee, and subsequently to the judgement of the Management Board during a validation workshop.

The double materiality assessment process changed compared with the previous reporting period in the following areas::

- **Value chain mapping** – in 2025, the ESG Department was substantively involved in the update workshops, which were subsequently reviewed by a selected group of key internal stakeholders with extensive knowledge of the Group's business model. In 2024, when the assessment was conducted for the first time, the workshops involved a broad group of internal

stakeholders from the project team, who had been trained in ESRS requirements;

- **Stakeholder engagement in the identification and assessment of impacts, risks and opportunities** – in 2025, the focus was placed on conducting in-depth interviews preceded by a questionnaire addressed to representatives of all key internal and external stakeholder groups who possessed substantive knowledge both in their respective areas of expertise and in ESG matters. In 2024, when the assessment was conducted for the first time, a survey was carried out among the Group's external stakeholders and a limited number of in-depth interviews were conducted with internal stakeholders;
- **Human rights** – in 2025, a structured due diligence process was implemented, which resulted in the identification of impacts subject to materiality assessment, all of which were assessed as linked to human rights. In 2024, a due diligence process was in place, based, among other things, on the Code of Ethics and

other internal regulations. However, the assessment of the linkage between ESG topics, in accordance with ESRS 1 AR16, and human rights was the result of dedicated internal workshops;

- **Materiality thresholds** – in 2025, materiality parameters and threshold were standardised by integrating the assessment of impacts, risks and opportunities with the due diligence process in respect of negative impacts and with the risk management system in respect of risks and opportunities. In 2024, parameters were determined individually for each topic, based on the assessment criteria defined in ESRS 1, and materiality thresholds were established using either the median or a materiality matrix.

The decision to conduct a full double materiality assessment is taken by the ESG Department, depending on the assessment of the situation, including in the event of changes in the market environment, organisation or scale of operations that have a material impact on the business model, but not less frequently than every three years. A partial update of the assessment is carried out annually, to the extent recommended by the ESG Department.

IRO-2

Disclosure requirements in ESRS covered by the undertaking's sustainability statement

ESRS compliance tables

Disclosures required in relation to impacts, risks and opportunities that the undertaking has identified as material were determined by mapping the impacts, risks and opportunities to topical standards during the double materiality assessment process and applying materiality thresholds, described in IRO-1.

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
ESRS 2 General disclosures		
BP-1	General basis for preparation of sustainability statements	General information
BP-2	Disclosures in relation to specific circumstances	General information
GOV-1	The role of the administrative, management and supervisory bodies	General information
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	General information

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
GOV-3	Integration of sustainability-related performance in incentive schemes	General information
GOV-4	Statement on due diligence	General information
GOV-5	Risk management and internal controls over sustainability reporting	General information
SBM-1	Strategy, business model and value chain	General information
SBM-2	Interests and views of stakeholders	General information
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General information
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General information
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	General information
ESRS E1 Climate change		
GOV-3	Integration of sustainability-related performance in incentive schemes	Environment
E1-1	Transition plan for climate change mitigation	Environment
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Environment

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Environment
E1-2	Policies related to climate change mitigation and adaptation	Environment
E1-3	Actions and resources in relation to climate change policies	Environment
E1-4	Targets related to climate change mitigation and adaptation	Environment
E1-5	Energy consumption and mix	Environment
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Environment
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Not material
E1-8	Internal carbon pricing	Not material
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Exemption under Appendix C of ESRS 1
ESRS S1 Own workforce		
SBM-2	Interests and views of stakeholders	Society
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Society
S1-1	Policies related to own workforce	Society

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Society
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Society
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Society
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Society
S1-6	Characteristics of the undertaking's employees	Society
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Society
S1-8	Collective bargaining coverage and social dialogue	Not material
S1-9	Diversity metrics	Society
S1-10	Adequate wages	Not material
S1-11	Social protection	Not material
S1-12	Persons with disabilities	Not material

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
S1-13	Training and skills development metrics	Society
S1-14	Health and safety metrics	Not material
S1-15	Work-life balance metrics	Not material
S1-16	Remuneration metrics (pay gap and total remuneration)	Society
S1-17	Incidents, complaints and severe human rights impacts	Not material
ESRS S3 Affected communities		
SBM-2	Interests and views of stakeholders	Society
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Society
S3-1	Policies related to affected communities	Society
S3-2	Processes for engaging with affected communities about impacts	Society
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Society
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Society

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Society
ESRS S4 Consumers and end-users		
SBM-2	Interests and views of stakeholders	Society
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Society
S4-1	Policies related to consumers and end-users	Society
S4-2	Processes for engaging with consumers and end-users about impacts	Society
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Society
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Society
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Society

DISCLOSURE NUMBER	DISCLOSURE TITLE	SECTION
ESRS G1 Business conduct		
GOV-1	The role of the administrative, management and supervisory bodies	Business conduct
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Business conduct
G1-1	Business conduct policies and corporate culture	Business conduct
G1-2	Management of relationships with suppliers	Business conduct
G1-3	Prevention and detection of corruption and bribery	Business conduct
G1-4	Incidents of corruption or bribery	Not material
G1-5	Political influence and lobbying activities	Not material
G1-6	Payment practices	Not material



List of datapoints in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS 2 GOV-1 Board's gender diversity paragraph 21(d)	Indicator number 13 of Table #1 of Annex 1		Annex II to Commission Delegated Regulation (EU) 2020/1816		GOV-1
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Annex II to Delegated Regulation (EU) 2020/1816		GOV-1
ESRS 2 GOV-4 Statement on paragraph 30 due diligence	Indicator number 10 Table #3 of Annex 1				GOV-4
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6), Table 1: Qualitative information on environmental risks and Table 2: Qualitative information on Social risk	Annex II to Delegated Regulation (EU) 2020/1816		SBM-1
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40(d)(ii)	Indicator number 9 Table #2 of Annex 1		Annex II to Delegated Regulation (EU) 2020/1816		SBM-1
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40(d)(iii)	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7), Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II		SBM-1
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40(d)(iv)			Delegated Regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II		SBM-1

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	E1-1
ESRS E1-1 Undertakings excluded from Paris-aligned benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		E1-1
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		E1-4
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				E1-5
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				E1-5
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors	Indicator number 6 Table #1 of Annex 1				E1-5

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		E1-6
ESRS E1-6 Gross GHG emissions intensity paragraphs 53-55	Indicator number 3 Table	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		E1-6
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Exemption under Appendix C of ESRS 1
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Exemption under Appendix C of ESRS 1
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)					
ESRS E1-9 Breakdown of the carrying value of real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; point 34 of Commission Implementing Regulation (EU) 2022/2453; Template 2: Loans collateralised by immovable property - Energy efficiency of the collateral			Exemption under Appendix C of ESRS 1

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Exemption under Appendix C of ESRS 1
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material
ESRS 2 SBM-3 E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material
ESRS 2 SBM-3 E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material
ESRS 2 SBM-3 E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material

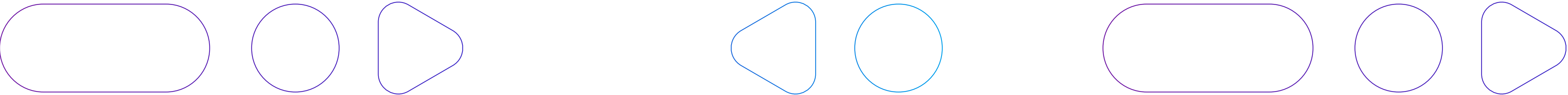
DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				Not material
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				Not material
ESRS 2 SBM-3 S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				S1.SBM-3
ESRS 2 SBM-3-S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				S1.SBM-3
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				S1-1

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Annex II to Delegated Regulation (EU) 2020/1816		S1-1
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				S1-1
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				S1-1
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				S1-3
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Annex II to Delegated Regulation (EU) 2020/1816		Not material
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Not material
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Annex II to Delegated Regulation (EU) 2020/1816		S1-16
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				S1-16

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Not material
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS 2 SBM-3 S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex II				Not material
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Not material
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Annex II to Delegated Regulation (EU) 2020/1816		Not material

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				S3-1
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		S3-1
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				S3-4
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				S4-1
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		S4-1
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				S4-4
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				G1-1

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				G1-1
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Annex II to Delegated Regulation (EU) 2020/1816		Not material
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				Not material





01 General information

02 Environment

03 Society

04 Business Conduct

EU Taxonomy

Regulation (EU) 2020/852 (Taxonomy Regulation) of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment is a classification tool that helps investors identify which economic activities can be considered environmentally sustainable. Detailed requirements regarding the calculation and disclosure of indicators are set out in Commission Delegated Regulation (EU) 2021/2178 (“Article 8 delegated act”). It is commonly referred to as the EU Taxonomy.

In accordance with the EU Taxonomy, the Benefit Systems Group is required to disclose the percentage share of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) derived from activities eligible under, or aligned with, the EU Taxonomy.

In accordance with the EU Taxonomy, for an economic activity to be considered environmentally sustainable, it must meet all four of the following criteria:

- **it contributes substantially to the achievement of at least one environmental objective**
 - climate change mitigation,
 - climate change adaptation,

- sustainable use and protection of water and marine resources,
- transition to a circular economy,
- pollution prevention and control,
- protection and restoration of biodiversity and ecosystems,
- **it does no significant harm to any of the other environmental objectives,**
- **it complies with Minimum Safeguards defined in Article 18 of Regulation 2020/852,**
- **it meets the technical screening criteria set out in Commission Delegated Regulations (EU) 2021/2139 (Climate Delegated Act) and 2023/2486 (Environmental Delegated Act).**

On 8 January 2026, Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, introducing simplifications to the EU Taxonomy, was published in the Official Journal of the European Union. The Regulation applies from 1 January 2026. However, undertakings are given the option to decide whether, for the first reporting period following the introduction of the changes (i.e., for a financial year beginning between 1 January and 31 December 2025), they will apply the simplifications

or continue reporting under the previous rules. As a result, compared to the previous year, the format of the taxonomy tables has changed, and it has become possible to exclude from the reporting process activities that are not material from the perspective of the Benefit Systems Group. The Group has applied the exemption allowing the exclusion of activities that, in aggregate, account for less than 10% of the total values of the turnover and CapEx indicators.

Commission Delegated Regulation (EU) 2021/2178 provides that where operating expenditure (OpEx) is not material to the reporting undertaking’s business model and its amount is not significant, it is permissible to disclose only the total OpEx amount and omit the taxonomy table. Based on the analysis carried out within the Group, it was determined that total OpEx accounts for less than 2.5% of the Group’s turnover and is not material to its business model. Accordingly, a decision was taken to apply the exemption from assessing the eligibility and alignment of OpEx with the EU Taxonomy, as well as to omit the disclosure of the OpEx taxonomy table.

Taxonomy eligibility and alignment assessment process

Process organisation: the reporting process within the Benefit Systems Group is overseen and coordinated by the ESG Department. Acting on behalf of the Management Board of Benefit Systems S.A., the Head of the ESG Team is responsible for the process. The responsibility for allocating financial data to individual Taxonomy-related activities and for the preparation of the final Directors' Report on the operations of the Benefit Systems Group lies with the Controlling Team within the Finance Department. Representatives of all companies within the Benefit Systems Group are involved in various stages of the reporting process. The Group was supported by an external advisor throughout the process of preparation of the EU Taxonomy report.

The analysis and assessment of the eligibility and alignment of the Group's activities are carried out in four stages:

1. Identification of activities conducted by the Benefit Systems Group as taxonomy-eligible activities in accordance with the EU Taxonomy. At this stage, reference was made to the descriptions set out in the annexes to Commission Delegated Regulation (EU) 2021/2139, as well as to the types of economic activities linked to NACE codes referenced in those annexes.

2. Allocation involves assigning turnover, capital expenditure and operating expenditure to individual activities. At this stage, acti-

vities not eligible under the taxonomy were identified and materiality thresholds were determined for activities subject to detailed alignment assessment. This formed the basis for the preparation of the Taxonomy reporting tables.

3. Verification includes the assessment of compliance with the Technical Screening Criteria (TSC), i.e., the conditions required for taxonomy-eligible activities to be considered aligned with the EU Taxonomy:

- a. verification of the Substantial Contribution (SC) criteria for each taxonomy-eligible activity,
- b. verification of the Do No Significant Harm (DNSH) criteria for each taxonomy-eligible activity,
- c. verification of compliance with Minimum Safeguards (MS).

4. Calculation of capital expenditure (turnover and operating expenditure were not analysed, as they were considered non-material) meeting the above criteria. This includes determining the value of taxonomy-eligible activities and assessing what portion of that value meets the alignment criteria, followed by the preparation of disclosures in the form of taxonomy tables. Based on the results of the analysis, the Group prepared the disclosure below, together with a description of the process, in order to facilitate users' understanding of the Benefit Systems Group's approach to the EU Taxonomy.

Minimum safeguards

The Group assessed whether its economic activities meet the requirements laid down in Article 18 of Regulation (EU) 2020/852 in order to confirm compliance with the Minimum Safeguards.

Non-compliance with the Minimum Safeguards occurs where at least one of the conditions described in the Platform on Sustainable Finance: Final Report on Minimum Safeguards is met.

The verification of compliance with respect to the first condition, i.e. the completeness of due diligence processes, was carried out on the basis of an internal assessment of the existence and functioning of elements of the due diligence process, as defined in the frameworks set out in the documents referenced in the definition of Minimum Safeguards, in particular the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

With regard to the second condition, a review was conducted of databases of specific instances submitted to the OECD National Contact Point (NCP) and the Business and Human Rights Resource Centre, as well as a verification of whether any final court judgments had been issued against Benefit Systems in the area specified under this condition. An analysis of identified breaches was also carried out against the criterion of a serious violation as defined in the Final Report on Su-

stainable Finance. It was identified that, on 27 August 2025, a judgment became final in antitrust proceedings against Benefit Systems S.A. concerning practices restricting competition in the domestic market for the provision of fitness club services in the period 2012–2017 (Section 19 of the consolidated financial statements of the Group for 2025). In September 2025, the Parent paid a fine of PLN 26.9 million imposed by a decision of the President of the Office of Competition and Consumer Protection (UOKiK). However, a comprehensive due diligence process is in place and operational within the organisation, aligned with the relevant guidelines and based on the Benefit Systems Group Responsible Business Conduct (RBC) Policy and Procedure, which covers the area affected by the breach, as indicated in the second condition.

In order to prevent similar breaches in the future, the Group has implemented a publicly available Responsible Business Conduct Policy, which outlines actions undertaken to fulfil its commitments across key RBC areas, including: protection of human and labour rights; environmental protection; anti-corruption: protection of competition and consumer rights; impact on science, technology and innovation; taxation; disclosure of information.

In the Policy, the Group commits to preventing and, where possible, eliminating and mitigating its material negative impacts in RBC-related areas within its own operations, as well as to promoting relevant actions across its supply chain and in other business relationships. The Group also expects its suppliers and business partners to demonstrate appropriate RBC practices, as reflected in the execution of relevant contractual clauses for business partners and supplier declarations,

aligned with the procedures adopted by Benefit Systems. As part of the due diligence process, assessments of priority operations, suppliers and other business relationships were also carried out in order to identify and evaluate specific actual and potential adverse impacts in the RBC areas. In 2025, no material risk factors relating to the occurrence of adverse impacts in the RBC areas referred to under the second condition were identified.

The President of UOKiK also obliged the Company to take certain preventive measures described in Section 34.1. of the consolidated financial statements of the Group for 2022, which were fully implemented by the Parent by the prescribed deadline.

Following a verification process, it was concluded that the activities of the Benefit Systems Group are carried out in compliance with the Minimum Safeguards.

Technical Screening Criteria (TSC)

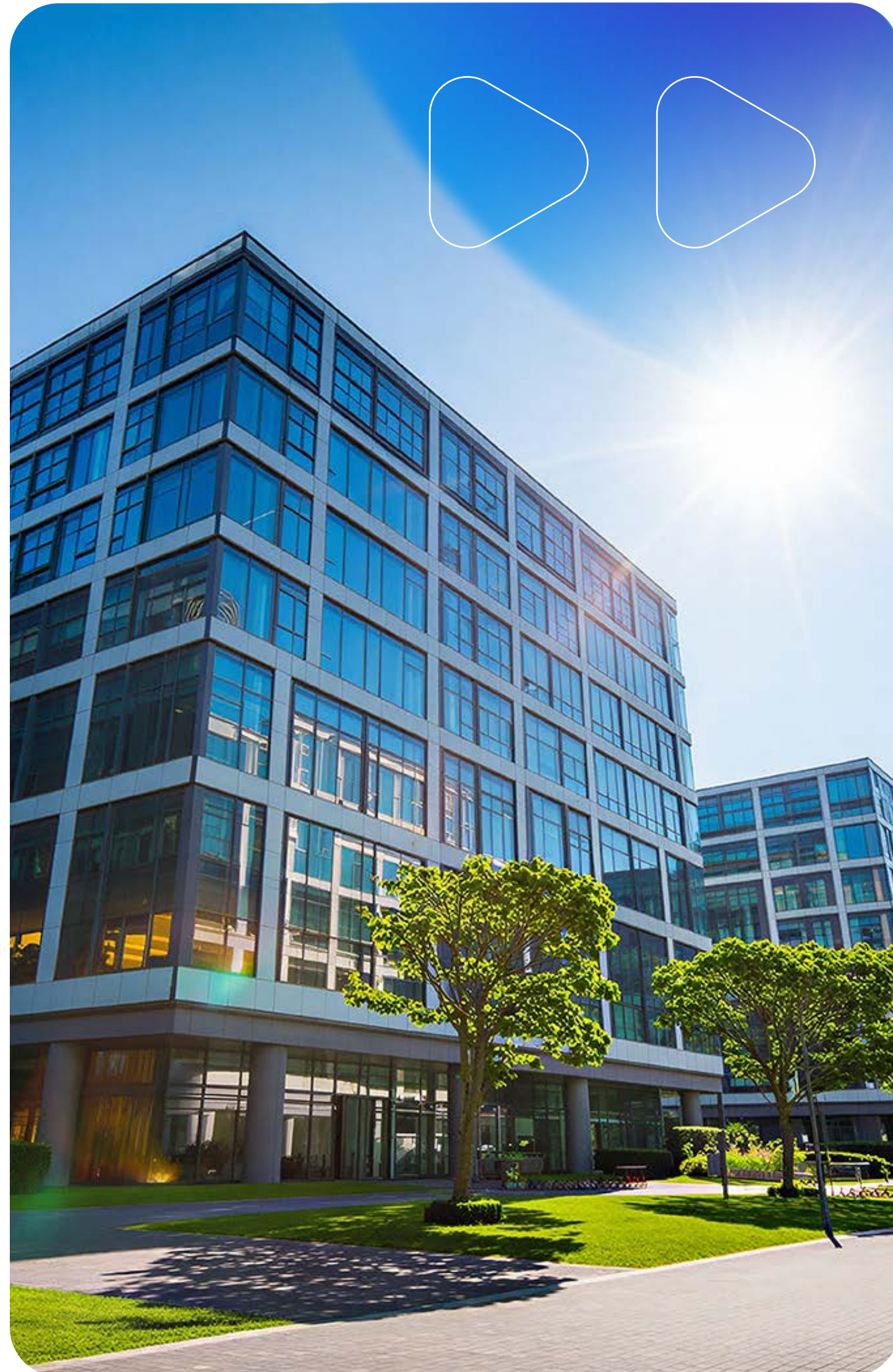
The Benefit Systems Group has assessed selected Taxonomy-eligible economic activities for compliance with the Technical Screening Criteria. The verification of the Technical Screening Criteria (TSC) involved Business Owners within the Benefit Systems Group whose activities were identified as material in the given year. The individual criteria for substantial contribution and do no significant harm were analysed, and the extent to which each type of activity complies with the Technical Screening Criteria (TSC) set out in Commission Delegated Regulation (EU) 2021/2139 was assessed.

Accounting policies

The calculation of the turnover, capital expenditure (CapEx) and operating expenditure (OpEx) indicators was based on the definitions set out in Annex I of Commission Delegated Regulation (EU) 2021/2178. In order to present the proportion of indicators that are taxonomy-eligible, the Benefit Systems Group applied the methodology used in the preparation of its financial statements. The only difference is the adoption of a definition of operating expenditure (OpEx) consistent with the principles set out in the EU Taxonomy for reporting purposes. The analysis and disclosure of this information were carried out using the same currency as in the financial statements.

To ensure that the amounts included in the EU Taxonomy disclosures are reported only once, the Group applied the following principles:

- taxonomy disclosures were prepared in accordance with the principle of avoiding double counting, by applying appropriate consolidation eliminations in line with applicable accounting regulations,
- individual business areas were assigned to only one Taxonomy-eligible economic activity, and each portion of revenue, CapEx, and OpEx was recognised only once.



Performance

Turnover

For the turnover KPI, the denominator comprises the Group's total consolidated revenue for 2025, as presented in the consolidated financial statements under revenue. The numerator includes the portion of the Group's net revenue that was identified as associated with Taxonomy-eligible and Taxonomy-aligned economic activities.

The Benefit Systems Group generated revenue of PLN 4,522,683 thousand in 2025 (Section 5 of the consolidated financial statements of the Group for 2025), primarily from the sale of non-pay employee benefits in the areas of sport, healthy lifestyle, physical recreation, well-being, culture and entertainment, as well as cafeteria programmes. As no Technical Screening Criteria have been established for these activities, they are not considered Taxonomy-eligible. Nonetheless, the activities of the Group are conducted with consideration for the advancement of sustainability objectives.

The Group identified taxonomy-eligible revenue within activity 7.7. Its share in total revenue amounted to 0.19%. Accordingly, the Group assessed it as non-material and, on this basis, decided not to disclose the table on the percentage share of turnover derived from products or services associated with taxonomy-eligible or taxonomy-aligned economic activities.

CapEx

As part of the EU Taxonomy alignment assessment, the Group reviewed its investment projects carried out in 2025. For the purposes of calculating the CapEx KPI, the denominator includes additions to intangible assets, property, plant and equipment, and right-of-use assets, acquired, internally generated or resulting from the acquisition of control over other entities acquired by the Group during the reporting period. Furthermore, additions include a portion of changes in the value of leases resulting from changes to the scope of contracts (modifications). The above items are disclosed in Sections 7, 8 and 9 of the consolidated financial statements of the Benefit Systems Group for 2025.

The numerator includes the portion of Taxonomy-aligned capital expenditure.

In 2025, the Group's capital expenditure amounted to PLN 2,269,141 thousand. The following activities conducted within the Group's CapEx processes were identified as EU Taxonomy-eligible:

- 7.2 CCM and 3.2 CE Renovation of existing buildings – expenditure related to building refurbishment amounted to PLN 295,409 thousand, (13.0%),
- 7.7 CCM Acquisition and ownership of buildings – expenditure related to owned or leased buildings and premises amounted to PLN 889,590 thousand, (39.2%).

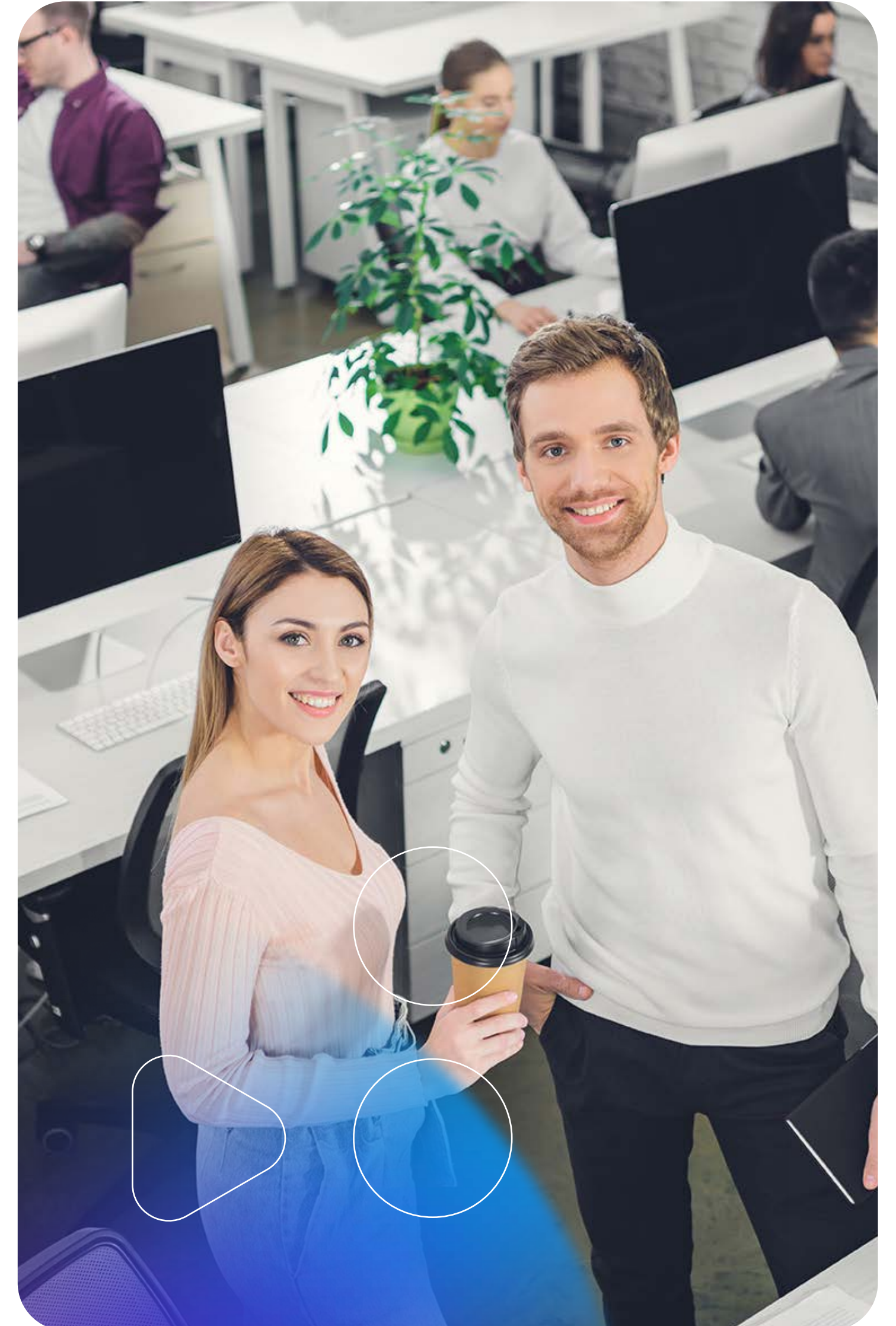
Capital expenditure related to the above-mentioned activities was considered taxonomy-eligible but not taxonomy-aligned. The share of capital expenditure associated with taxonomy-eligible but not taxonomy-aligned activities amounted to 56.0% in 2025, including 3.8% of capital expenditure for which the assessment of alignment was omitted due to the materiality thresholds applied. The remaining 44.0% of capital expenditure was related to taxonomy non-eligible activities, i.e., activities for which the regulator has not established Technical Screening Criteria in the annexes to the delegated act.

OpEx

The Group recorded operating expenditure (OpEx) of PLN 101,980 thousand in 2025. Based on the data for 2025, the Benefit Systems Group assessed that OpEx accounted for less than 2.5% of turnover (2.25%). Operating expenditure constitutes an inherent component of any entity's operations and primarily comprises rent and other costs associated with maintaining offices and facilities. Given the low share of OpEx and the service-based nature of its operations, the Benefit Systems Group considers OpEx to be non-material to its business model and therefore applies the option to omit this indicator from disclosure in a separate table.

Nuclear and fossil gas related activities

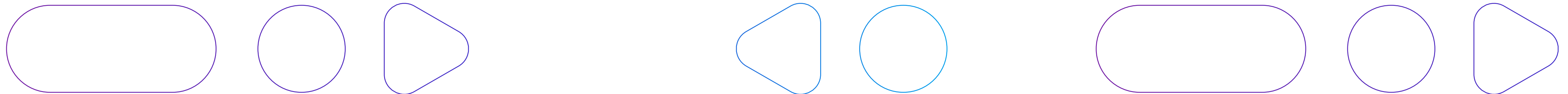
The Group is not active in and does not finance or have exposure to the activities referred to in Sections 4.26–4.31 of Annexes I and II to Commission Delegated Regulation (EU) 2021/2139, that is activities related to energy generation from nuclear processes and from gaseous fossil fuels.



Summary KPIs

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities in 2025.

KPI (1)	TOTAL (2)	PROPORTION OF TAXONOMY-ELIGIBLE ACTIVITIES (3)	TAXONOMY-ALIGNED ACTIVITIES (4)	PROPORTION OF TAXONOMY-ALIGNED ACTIVITIES (5)	BREAKDOWN BY ENVIRONMENTAL OBJECTIVES OF TAXONOMY-ALIGNED ACTIVITIES						PROPORTION OF ENABLING ACTIVITIES (12)	PROPORTION OF TRANSITIONAL ACTIVITIES (13)	NOT ASSESSED ACTIVITIES CONSIDERED NON-MATERIAL (14)	TAXONOMY-ALIGNED ACTIVITIES IN PREVIOUS FINANCIAL YEAR (2024) (15)	PROPORTION OF TAXONOMY-ALIGNED ACTIVITIES IN PREVIOUS FINANCIAL YEAR (2024) (16)
					CLIMATE CHANGE MITIGATION (6)	CLIMATE CHANGE ADAPTATION (7)	WATER (8)	CIRCULAR ECONOMY (9)	POLLUTION (10)	BIODIVERSITY (11)					
text	PLN million	%	PLN million	%	%	%	%	%	%	%	%	%	%	PLN million	%
Turnover	4,522.7	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.2%	0	0%
CapEx	2,269.1	52.2%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	3.8%	0	0%
OpEx	102.0	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	n/d	0	0%



Capital expenditure (CapEx)

Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities in 2025 (activity breakdown).

ECONOMIC ACTIVITIES (1)	CODE (2)	TAXONOMY-ELIGIBLE KPI (PROPORTION OF TAXONOMY-ELIGIBLE CAPEX) (3)	TAXONOMY-ALIGNED KPI (MONETARY VALUE OF CAPEX) (4)	TAXONOMY-ALIGNED KPI (PROPORTION OF TAXONOMY-ALIGNED CAPEX) (5)	ENVIRONMENTAL OBJECTIVE OF TAXONOMY-ALIGNED ACTIVITIES						ENABLING ACTIVITY (12)	TRANSITIONAL ACTIVITY (13)	PROPORTION OF TAXONOMY-ALIGNED IN TAXONOMY-ELIGIBLE (14)
					CLIMATE CHANGE MITIGATION (6)	CLIMATE CHANGE ADAPTATION (7)	WATER (8)	CIRCULAR ECONOMY (9)	POLLUTION (10)	BIODIVERSITY (11)			
text		%	PLN million	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Renovation of existing buildings	CCM7.2_CCA7.2_CE3.2	13.0%	0	0%	0%	0%	0%	0%	0%	0%		T	0%
Acquisition and ownership of buildings	CCM7.7_CCA7.7	39.2%	0	0%	0%	0%	0%	0%	0%	0%			0%
Sum of alignment per objective					0%	0%	0%	0%	0%	0%			
Total KPI (CapEx)		52.2%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

E1

Climate change

GOV-3

Integration of sustainability-related performance in incentive schemes

The remuneration of members of the Management Board of the Benefit Systems Group includes variable components linked to non-financial criteria, which may involve environmental and broader sustainability objectives. However, no climate-related targets are included as a separate criterion. For information relating to the award of variable remuneration, see Section “General information”, disclosure GOV-3.

E1-1

Transition plan for climate change mitigation

In 2025, the Group did not have in place a transition plan for climate change mitigation. However, the organisation intends to develop such a plan by the end of 2027, having set that objective in its ESG Strategy for 2026–2027. The Group is not excluded from the scope of EU Paris-aligned Benchmarks but has not established mitigation targets aligned with the objective of limiting global warming in line with the Paris Agreement. The intention to establish decarbonisation targets is described under E1-4 (“Targets related to climate change mitigation and adaptation”).



SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

The Group has not conducted a full analysis of the resilience of its strategy and business model with regard to climate change; however, as part of the double materiality assessment, workshops, interviews and surveys were carried out concerning the potential effects of climate change on its operations. The above risk has not been subject to scenario analysis for the purpose of classification as a physical or transition risk.

In the 2025 sustainability reporting cycle, the Group has elected to omit the disclosure of data on anticipated financial effects, in accordance with the list of phased-in disclosure requirements set out in Appendix C to the Commission Delegated Regulation of 11 July 2025, referred to as the “Quick Fix”.

Material climate-related impact identified through the double materiality assessment:

AREA	IMPACT	DESCRIPTION	NATURE OF IMPACT
Climate change mitigation	Impact on climate change through greenhouse gas emissions.	The impact of the Benefit Systems Group on climate change arises from energy consumption and greenhouse gas emissions associated with its operational activities. This includes the heating of offices and fitness facilities, the use of data centres, as well as the intensive operation of air-conditioning systems – particularly in sports facilities, where cooling demand is high.	Actual negative ▾ ▾

Material climate-related risk identified through the double materiality assessment:

AREA	RISK	DESCRIPTION
Climate change adaptation	Risk related to the consequences of failure to adapt to climate change	Extreme weather events may damage clubs or disrupt energy supply, leading to operational downtime, potential revenue losses and dissatisfaction of the Group’s clients. Operational disruptions at facilities due to adverse weather events, such as heatwaves necessitating temporary closures and preventing employees from attending work.

IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

As part of the update of the double materiality assessment in 2025, climate-related impacts, risks and opportunities were identified from the perspective of the Group’s own operations and its entire value chain. The Group’s impact on climate change through greenhouse gas emissions was also examined across all time horizons (the definition of time horizons is provided in the “General information” Section, disclosure BP-2). However, no full scenario analysis was undertaken to classify risks as physical or transition risks.

For a description of the double materiality assessment, see the “General information” Section, disclosure IRO-1.

E1-2

Policies related to climate change mitigation and adaptation

In 2025, the Group adopted a Responsible Business Conduct Policy. The Responsible Business Conduct (RBC) principles set out therein address, among other things, environmental protection and climate change mitigation.

Under the RBC Policy, the Benefit Systems Group has committed to a number of pledges, such as identifying and mitigating actual and potential negative environmental impacts associated with its operations and business relationships, including its supply chain, improving its environmental performance, implementing an environmental management system, and establishing emergency response plans aimed

at preventing significant environmental harm. The Group also seeks to reduce greenhouse gas emissions in line with the provisions of the Paris Agreement, implement a climate change adaptation strategy, and ensure the sustainable management of natural resources, through such measures as reducing the consumption of raw materials, energy and water, and promoting circular economy. In accordance with the RBC Policy, actions undertaken by the Group and their outcomes will be reported transparently to its stakeholders, especially through annual sustainability reports. The Group cooperates with its own workforce, suppliers and business partners with the aim of promoting environmental awareness. Actions set out in the RBC Policy are implemented in accordance with the precautionary principle, under which, where there are reasonable grounds to suspect that a specific activity may adversely affect the environment, preventive measures should be taken.

For more information on the RBC Policy and how it is communicated to stakeholders, see Section G1 “Business conduct”.



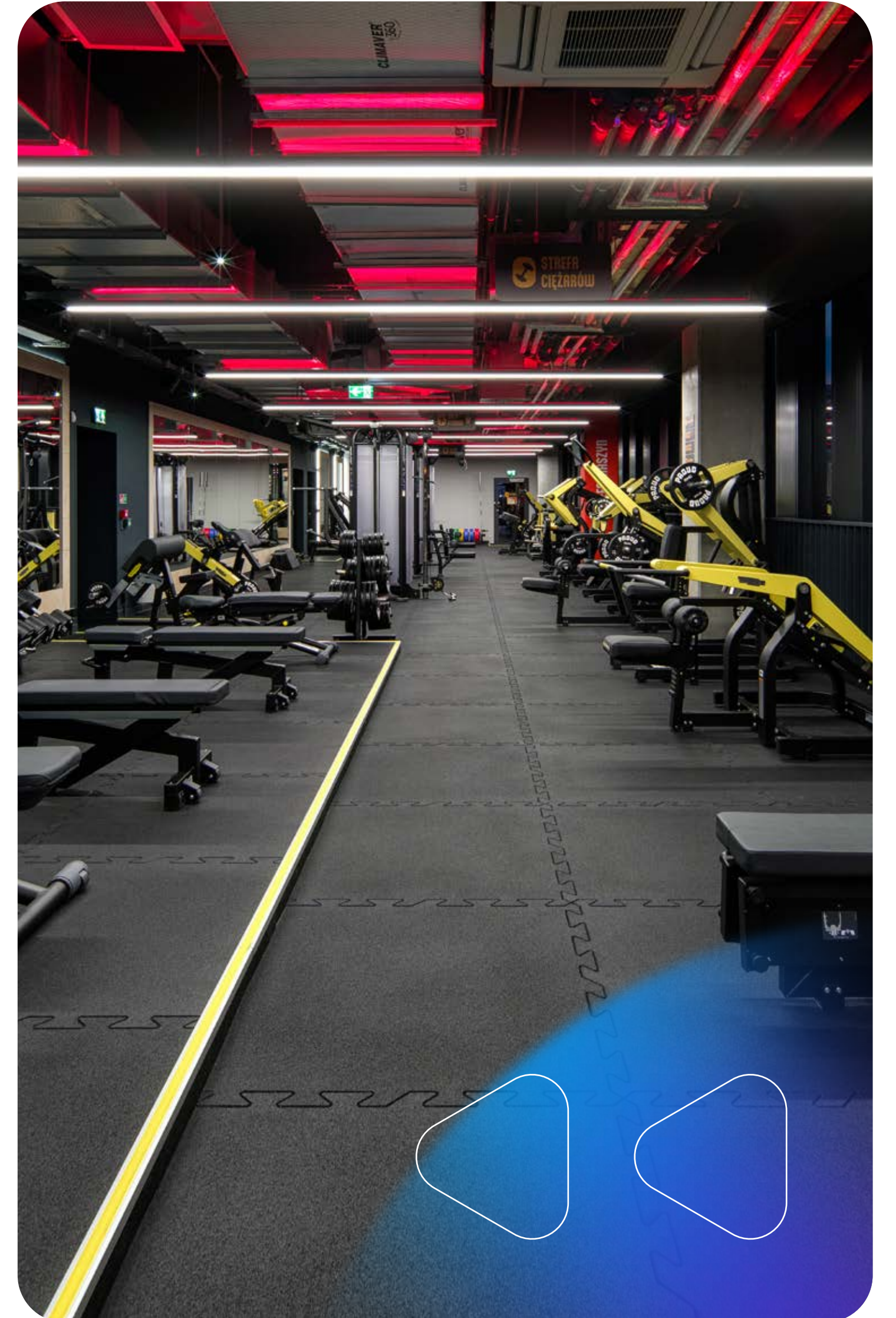
E1-3

Actions and resources in relation to climate change policies

Even prior to the formal adoption of the RBC Policy in 2025, the Group had undertaken initiatives aimed at reducing the consumption of natural resources and energy in its operations, and at procuring renewably sourced electricity for its office space and sports facilities. These initiatives are currently integrated with the policy aims and also reflect the Group's practical efforts to improve the efficiency of its own operations. They will continue to be implemented and further developed over the coming years.

Actions are undertaken in the following areas:

- Appointment of an **Energy Manager**. An Energy Manager role has been established, with responsibilities including strategic management of the procurement of electricity and natural gas for the Group's own energy consumption points, optimisation of energy costs, implementation of decarbonisation objectives through the purchase of green energy and guarantees of origin (GOs), management of the energy portfolio, and support for renewable energy projects. The role was established to enable systematic monitoring and improvement of the quality of energy-related data required for ESG reporting and to optimise the energy procurement mix in line with objectives pursued through the Group's ESG Strategy.
- Expansion of renewable energy use. In order to increase the share of renewable energy in the Group's total consumption, **rooftop photovoltaic systems** were commissioned on two buildings used by the Group.
- **Monitoring and analysis of energy consumption**. The Parent has implemented a structured process for monitoring, analysing and reporting any deviations in the consumption of electricity and other utilities. The process supports ongoing tracking of consumption trends, identifies material deviations from reference values, and assesses whether the optimisation measures have achieved the desired outcomes. The analysis is conducted on a cyclical basis, and its results inform operational decision-making and the planning of further measures aimed at improving the efficiency of utilities consumption.
- **Ongoing modernisation of facilities** operated by the Benefit Systems Group. Modernisation works are carried out across the Group's club portfolio to reduce the consumption of fuels, energy and water, while introducing circular economy solutions. In 2024, the Construction Projects Department developed an internal technical standard for fitness clubs. Since 2025, all newly opened and renovated clubs in the Group's Polish portfolio have been required to comply with this standard. By the end of 2025, 30 new or renovated clubs of the Group's proprietary fitness portfolio in Poland had undergone internal evaluation to confirm compliance with the standard. 36 clubs operated outside Poland were assessed as meeting comparable requirements. Work in this area will continue in the coming years.





The technical standard covers, among other elements:

- **Systems for monitoring the energy consumption** of individual groups of devices, automated shutdown of selected equipment during night hours, lighting control systems responsive to external daylight intensity, installation of blinds to limit solar heat gains, measures to reduce vibration and noise developed in cooperation with an acoustics engineer.
 - Installation of lighting fixtures equipped with **energy-efficient LED light sources**.
 - Installation of **water-saving sanitary fittings** with reduced water flow and self-closing mechanisms limiting water discharge after a specified time.
 - In the area of **waste management and the use of recycled materials**, measures include the installation of sports flooring manufactured entirely from recycled rubber granulate, as well as waste management solutions such as waste sorting systems and bottle compactors. In addition, the Group uses high-quality durable fitness equipment, thus reducing the frequency of necessary replacements and avoiding associated emissions. Where feasible, equipment is refurbished to full operational condition rather than disposed of, supporting waste reduction.
- **Establishment of an HVAC team.** A dedicated HVAC team was established to support the continued modernisation of the Group's fitness clubs. As part of these works, energy-efficient heat pumps were installed within air-conditioning and heating systems, and safeguards were introduced to limit the potential release of technical gases. In 2025, these modernisation works covered 80 proprietary sports facilities in Poland. In parallel,

routine maintenance activities were carried out across the Group's Polish and foreign club networks.

- Environmental criteria in office selection. Environmental considerations are taken into account when selecting office space. Buildings within modern office complexes where Benefit Systems S.A. leases space are **BREEAM certified** and supplied with electricity from renewable sources.
- **Expansion of the ESG Department.** The ESG Department has been strengthened through the addition of new personnel, expanding its environmental expertise. This move supports the pursuit of the Group's policies e.g. in areas related to climate change, while enhancing the oversight of matters addressed in the Group's sustainability reporting. It also improves coordination of climate-related activities across the Group, supports the implementation of its strategic ESG objectives, enhances the quality of data collected from individual departments, and facilitates the dissemination of information on current regulations and relevant standards to Business Owners.

In connection with the future plans to introduce measurable decarbonisation targets, as disclosed under E1-4, and following the recalculation of the base year emissions in 2025 due to significant changes in the Group's organisational structure, it is not currently possible to indicate a specific achieved or anticipated reduction in greenhouse gas emissions.

Resources allocated to environmental actions form part of the Group's broader investment budget. However, funds dedicated to such initiatives are not separated from the overall expenditure related to the renovation of sports clubs. For this reason, the Group does not disclose detailed data regarding these resources.

E1-4

Targets related to climate change mitigation and adaptation

In order to pursue the objective of minimising its adverse impact on the environment, the Group will develop a decarbonisation plan by the end of 2027, as envisaged in the updated ESG Strategy for 2026–2027. However, the strategic objectives presented below do not meet the Minimum Disclosure Requirements (MDR) under the ESRS. Decarbonisation targets have not yet been defined due to the process underway in 2025 to calculate the carbon footprint for the base year across three scopes. Decarbonisation targets to be established based on the recalculated emissions will be aligned directly with the Paris Agreement, which sets the objective of limiting global warming to 1.5°C.

Despite the absence of formalised emission reduction targets, the Group continues to refine the methodology for calculating its carbon footprint across three scopes:

For material risks, no separate strategic objectives have been defined; however, they have been incorporated into the risk management framework. These areas are additionally managed under the applicable policies and operational measures described in this Section.

In the indicated target, the total emissions for 2025 include emissions from the Turkey segment’s operations for the entire financial year, therefore in subsequent years this target can be meaningfully compared with the Group’s overall operations. In disclosures E1-5 “Energy consumption and energy mix” and E1-6 “Greenhouse gas emissions”, the figures for the Turkey segment reflect the consolidation period, meaning from May 2025 onwards.

STRATEGIC OBJECTIVE	METRIC	BASELINE YEAR 2025	2026	2027
Definition of decarbonisation targets by the end of 2027 and annual calculation of the Benefit Systems Group’s carbon footprint across three scopes	Total emissions (resulting from the Benefit Systems Group’s carbon footprint calculation for the 2025 base year across three scopes in accordance with the GHG Protocol)	199,136.9 Mg CO₂e (location-based) 208,419.1 Mg CO₂e (market-based)		determination of the level of ambition in 2027



E1-5

Energy consumption and mix

The Group does not operate in high climate impact sectors.

It assesses the severity of its impacts and evaluates the effectiveness of its actions by measuring energy consumption, including green energy, as well as by calculating its carbon footprint across all three scopes. This is carried out using approved and recognised methodologies (GHG Protocol) for carbon footprint calculation. Invoices are the primary source of data. The calculations are based on data and emission factors from reputable sources, which have not been independently reviewed by external experts. Cases where energy consumption data has been estimated are described under disclosure E1-6, subsection "Reporting approach and completeness of data".

The increase in energy consumption over the previous period is primarily attributable to the addition to the Group's network of a significant number of fitness clubs following its merger with Turkey's MAC Group.

The total amount of purchased renewable energy sources presented here refers only to that consumption, which is supported by appropriate evidence, such as certificates of cancellation of the Guarantees of Origin.

Total energy consumption and mix in 2025:

ENERGY CONSUMPTION AND MIX	UNIT	AS AT 31 DEC 2024	AS AT 31 DEC 2024 RESTATED*	AS AT 31 DEC 2025
Total energy consumption from fossil sources	MWh	77,025.3	84,683.3*	127,737.0
Share of fossil sources in total energy consumption	%	85.9	94.4*	94.1
Energy consumption from nuclear sources	MWh	0	0	0
Share of nuclear sources in total energy consumption	%	0	0	0
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	12,658.0	5,000.0*	8,002.5
Consumption of self-generated non-fuel renewable energy	MWh	0	0	29.2
Total energy consumption from renewable sources	MWh	12,658.0	5,000.0*	8,031.7
Share of renewable sources in total energy consumption	%	14.1	5.6*	5.9
Total energy consumption	MWh	89,683.3	89,683.3	135,768.7

* Recalculated due to the identification of an erroneous attribution of GOs.

E1-6

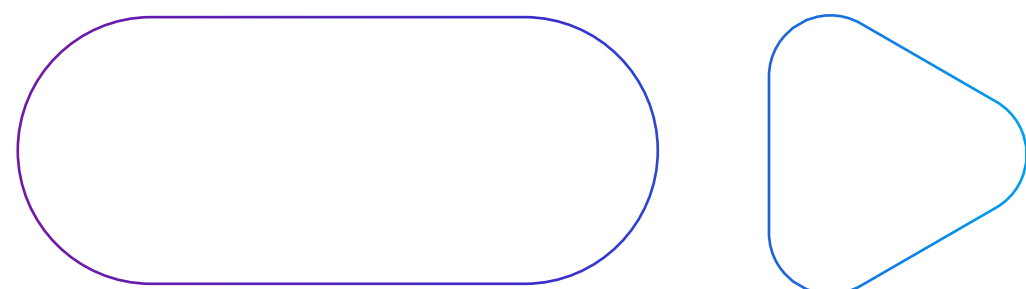
Gross Scopes 1, 2, 3 and total GHG emissions

The tables below present the results of the carbon footprint calculation across individual categories, with a breakdown into Scope 1, 2 and 3 emissions. The final data and definitive values are presented in the greenhouse gas emissions table below. The subsequent tables are included to provide supplementary information. A detailed description of the methodology is provided further on in this disclosure.

Greenhouse gas (GHG) emissions for 2025 have been calculated using both the location-based and market-based approaches. A detailed breakdown of Scope 3 emissions by specific categories is presented, together with the organisation’s total GHG emissions.

Greenhouse gas (GHG) emissions in 2025

CATEGORY	UNIT	AS AT 31 DEC 2024	AS AT 31 DEC 2024 RESTATED*	AS AT 31 DEC 2025
Scope 1 GHG emissions				
Gross Scope 1 GHG emissions	Mg CO ₂ e	2,087.6	2,087.6	9,247.2
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	-	-	-
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions	Mg CO ₂ e	36,605.7	36,605.7	47,528.6
Gross market-based Scope 2 GHG emissions	Mg CO ₂ e	38,566.5	44,602.8*	56,810.8
Scope 3 GHG emissions				
Total gross indirect Scope 3 GHG emissions	Mg CO ₂ e	276,833.0	100,809.2*	132,532.6
1. Purchased goods and services	Mg CO ₂ e	4,700.5	44,514.8*	84,765.5
2. Capital goods	Mg CO ₂ e	35,489.6	35,489.6	24,716.2
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)	Mg CO ₂ e	14,301.0	14,301.0	15,457.6
4. Upstream transportation and distribution	Mg CO ₂ e	56.0	56.0	not material
5. Waste generated in operations	Mg CO ₂ e	411.0	411.0	not material



The table below presents the GHG emissions intensity relative to the Group’s net revenue (Section 5 of the Group’s consolidated financial statements for 2025). The calculations were made by dividing the total greenhouse gas emissions calculated using the location-based and market-based approaches by total net revenue.



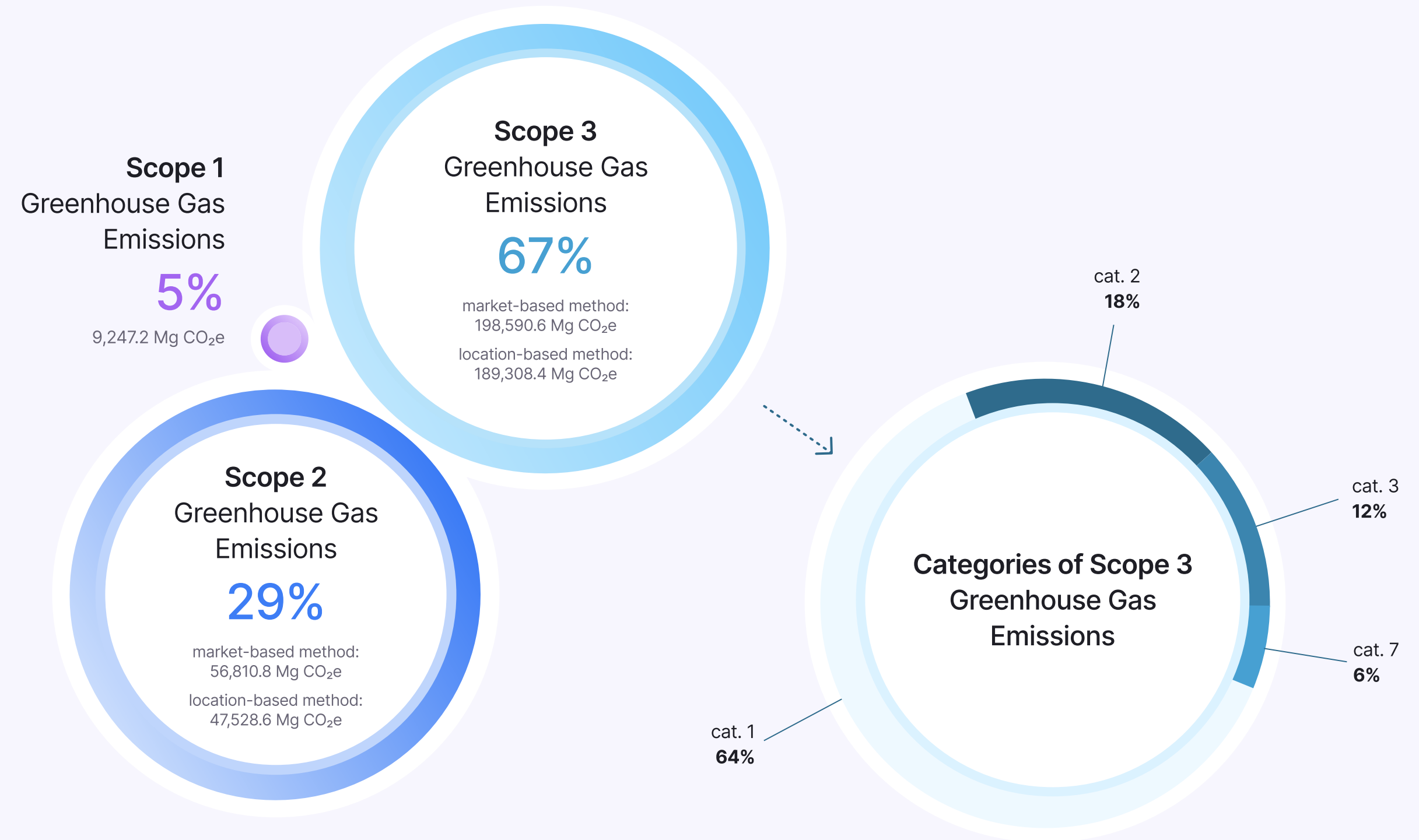
The increase in greenhouse gas emissions over the previous period is primarily attributable to the addition to the Group’s network of a significant number of fitness clubs following its merger with Turkey’s MAC Group.

CATEGORY	UNIT	AS AT 31 DEC 2024	AS AT 31 DEC 2024 RESTATED*	AS AT 31 DEC 2025
6. Business travel	Mg CO ₂ e	400.3	400.3	not material
7. Employee commuting	Mg CO ₂ e	5,412.9	5,412.9	7,593.3
8. Upstream leased assets	Mg CO ₂ e	not applicable	not applicable	not applicable
9. Downstream transportation	Mg CO ₂ e	not applicable	not applicable	not applicable
10. Processing of sold products	Mg CO ₂ e	not applicable	not applicable	not applicable
11. Use of sold products	Mg CO ₂ e	215,838.1	not material*	not material
12. End-of-life treatment of sold products	Mg CO ₂ e	223.6	223.6	not material
13. Downstream leased assets	Mg CO ₂ e	not applicable	not applicable	not applicable
14. Franchises	Mg CO ₂ e	not applicable	not applicable	not applicable
15. Investments	Mg CO ₂ e	not material	not material	not material
Total GHG emissions*				
Total Scope 1+2 (location-based) + Scope 3 GHG emissions	Mg CO ₂ e	315,526.4	139,502.6*	189,308.4
Total Scope 1+2 (market-based) + Scope 3 GHG emissions	Mg CO ₂ e	317,487.5	147,499.7*	198,590.6

* Emissions within Category 1 and Category 11 for 2024 have been recalculated in accordance with this year’s methodology for calculating such emissions. Due to the adjustment of the total renewable energy target, the emissions for market-based Scope 2 in 2024 have also changed.



Greenhouse gas (GHG) emissions in 2025



- cat. 1 - 84,765.5 Mg CO₂e - Purchased goods and services
- cat. 2 - 24,716.2 Mg CO₂e - Capital goods
- cat. 3 - 15,457.6 Mg CO₂e - Fuel- and energy-related activities (not included in Scope 1 or 2)
- cat. 7 - 7,593.3 Mg CO₂e - Employee commuting

GHG emissions intensity in 2025

ZUŻYCIE ENERGII I MIKS ENERGETYCZNY	STAN NA 31.12.2024	STAN NA 31.12.2024, DANE PRZEKSZTAŁCONE*	STAN NA 31.12.2025	ZMIANA
Net revenue	3,397,270	3,397,270	4,522,683	32.8%
Emissions intensity (location-based) [tCO2e/PLNm]	92.9	41.1*	41.9	1.9%
Emissions intensity (market-based) [tCO2e/PLNm]	93.5	43.4*	43.9	1.1%

* Due to the recalculation and changing of the total emissions comparative data for 2024, the intensity of the emissions has changed significantly.

Methodology

The calculation methodology covers Scope 1, 2 and 3 emissions. All calculations were carried out in accordance with the GHG Protocol guidelines, ensuring consistency with internationally recognised standards for greenhouse gas emissions reporting.

The calculations include the following emission scopes:

- **Scope 1** – direct emissions from the Company’s assets such as offices, fitness clubs, and the vehicle fleet.
- **Scope 2** – indirect emissions from purchased electricity, heat, cooling or steam.
- **Scope 3** – other indirect emissions, including but not limited to the procurement of raw materials, capital goods, employee commuting, and data transfer associated with the use of digital products.

The analysis covers the accounting period from 1 January to 31 December 2025, which has been taken as the base year. The update of the base year resulted from the integration of the MAC Group into the Benefit Systems Group. For detailed explanations, refer to subsection “Comparability of data and recalculation policy”. The scope of the calculation covers the entire Group, with the exceptions described below.

The methodology for calculating emissions across three scopes was developed in accordance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, and with the ESRS standards. The calculations cover seven greenhouse gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃), as recognised by the GHG Protocol. Emission values are expressed in metric tonnes (Mg) of carbon dioxide equivalent (CO₂e).

The calculations are based on the methodology described in:

- **GHG Protocol:** A Corporate and Accounting Reporting Standard (version 2004),
- **GHG Protocol Scope 2 Guidance,**
- **GHG Protocol Corporate Value Chain** (Scope 3) Accounting and Reporting Standard (version 2011),
- **Technical Guidance for Calculating Scope 3 Emission** (version 1.0 2013).

In its calculations, the Group applies Global Warming Potential (GWP) factors consistent with the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR5), referring to GWP100 (Global Warming Potential calculated over a 100-year time frame).

The calculations were based on the operational control approach (irrespective of the ownership interest). The scope of operational control is consistent with the scope of entities covered by the Group’s financial statements. Any exclusions are disclosed under BP-1 “General basis for preparation of the sustainability statement”.

Following an operational review, all 15 categories of Scope 3 emissions were analysed, and the following were identified as relevant to the Group:

- Category 1: **Purchased goods and services,**
- Category 2: **Capital goods,**
- Category 3: **Fuel- and energy-related activities** (not included in Scope 1 or 2),

- Category 4: **Upstream transportation and distribution,**
- Category 5: **Waste generated in operations,**
- Category 6: **Business travel,**
- Category 7: **Employee commuting,**
- Category 11: **Use of sold products,**
- Category 12: **End-of-life treatment of sold products,**
- Category 15: **Investments.**

As regards Scope 3 emissions, the Benefit Systems Group does not report emissions within Categories 8, 9, 10, 13 and 14, as these activities are not present in the Group's operations. Furthermore, Categories 4, 5, 6, 11, 12 and 15 were assessed as not material for the Group in 2025. The non-material categories jointly accounted for less than 3% of total Scope 3 emissions (verified during the 2025 calculation based on a simplified estimation of emissions). The assessment of non-material categories remains valid for three years, unless significant organisational changes have occurred. The Group performs an annual review of the materiality of Scope 3 categories, taking into account changes in its organisational boundaries and results of the materiality assessment.

Compared with the previous year, the approach to emission sources included within Category 11 – Use of sold products has changed. Previously, the use of partner facilities and services, such as fitness clubs accessed through the MultiSport membership card, was included in this category, but these emissions have now been reclassified to Category 1 – Purchased goods and services, as the card products allow access to partner facilities and services, while the Group intermediates in the purchase of such services for end-users. The approach applied this year is better suited to the services provided and is consistent with the generally accepted spend-based method. Currently, Category 11 includes only emissions arising from the use of digital products owned by the Benefit Systems Group, which, due to their negligible total, have been assessed as not material.

As a result of this change, emissions included within these categories for 2024 have been recalculated, in line with the approach adopted in 2025. The recalculated emissions previously reported within Category 11 have been transferred in full to Category 1 to enhance the year-on-year data comparability. In the tables presenting total energy consumption and carbon footprint, an additional column has been included to present prior-year data without restatement.



Sources of data and emission factors

The data used to calculate greenhouse gas emissions were sourced from various inputs depending on the emission scope. The primary input data consisted of actual figures, including purchase invoices, accounting records, corporate data management systems, operational data, and employee surveys in the case of employee commuting information. Exchange rate differences and inflation were also factored in. The table below lists the sources of emission factors used in the process for Scope 1, 2 and 3 emissions.

Abbreviated document titles used in the table:

- **KOBIZE** – 2024 emission factors for electricity, published in December 2025,
- **DEFRA** – Greenhouse gas reporting: conversion factors, June 2025,
- **AIB** – European Residual Mixes: Results of the calculation of Residual Mixes for the calendar year 2024, May 2025,
- **IEA** – International Energy Agency Emissions Factors 2023, September 2023,
- **URE** – Heating industry figures for 2024, Energy Regulatory Office (URE), November 2025,
- **EPA** – EPA 2024 GHG Emission Factors Hub, June 2024,
- **Ademe** 2025.

Calculation methods, sources of data and emission factors

SCOPE/CATEGORY	DATABASES	CALCULATIONS AND SOURCES OF DATA
Scope 1	DEFRA 2025	Calculations based on the physical quantities of fuels consumed in stationary combustion and in vehicles used by the Group, as well as refrigerant top-ups. Data extracted from internal systems showing consumption of liquid, solid and gaseous fuels.
Scope 2	Location-based: KOBIZE (December 2025), and for foreign subsidiaries IEA* (September 2023); in the case of heat: URE (November 2025), and for foreign subsidiaries DEFRA 2025; Market-based: AIB (May 2025); in the case of heat: URE (November 2025), and for foreign subsidiaries DEFRA 2025;	Calculations based on the physical quantities of electricity, heat and cooling consumed. Data extracted from internal systems showing electricity, heat and cooling consumption (physical and financial data), as well as supplier-specific emission factors where available.
Scope 3		
Category 1: Purchased goods and services	EPA 2024, DEFRA 2025	Calculations using the spend-based method. Data extracted from the Company's accounting system showing expenditures on individual goods and services**. In addition, data relating to water purchases was estimated.
Category 2: Capital goods	EPA 2024, Ademe 2025*	Calculations using the spend-based method. Data sourced from capital expenditure listings for specific projects and fixed assets.
Category 3: Fuel and energy-related activities	DEFRA (2021, 2025), IEA 2023	Calculation using the average-data method, based on data for Scope 1 and Scope 2, including emissions from the extraction and processing of fossil fuels (WTT – well-to-tank), as well as transmission and distribution losses (both direct and WTT).
Category 7: Employee commuting	DEFRA 2025	Calculation using the distance-based method, based on survey data obtained from employees regarding transport modes and commuting distances. Remote working was also taken into account.

* In 2024, the IEA database was not used for Scope 2 emissions resulting from consumption by foreign subsidiaries, and the Exiobase database was used for Scope 3 Category 2 emissions. Despite the same calculation method being applied, the changes in databases may affect the resulting emission values. ** In 2024, Category 1 emissions associated with purchased goods were calculated based on their physical weight, while Category 11 emissions were calculated based on the number of customer visits to fitness facilities and data relating to energy and fuel consumption of partner facilities. In the current calculations, the previous year's Category 11 emissions were recalculated in line with the current approach and included within Category 1.

Reporting approach and completeness of data

Under the market-based approach to Scope 2 emissions reporting, the Group considers the percentage of energy purchased under contractual instruments such as guarantees of origin (GOs).

Guarantees of origin cover 5.9% of Scope 2 emissions. 100% of the purchased energy is sourced from the market, and GOs are purchased and subsequently cancelled through the Polish Power Exchange (TGE).

Due to the fact that fuels used by the Group's vehicle fleet (gasoline and diesel) contain biofuel components, in 2025 the Group reports biogenic emissions arising from their combustion, which have been put at 76.9 Mg CO₂e.

The Group discloses the method in which Scope 3 emissions are measured using data originating from specific segments of the value chain, including upstream (prior to the delivery of the service/product) and downstream (at subsequent stages of the service/product life cycle). In the reporting year, primary data was not obtained from suppliers and partners in the value chain.

Most emission calculations were based on actual data on fuel and energy consumption and related expenditures. Estimates of Scope 1

and Scope 2 emissions related to a negligible share of fuels and energy (approximately 0.53% of total consumption). For Scope 3 Category 1, estimated emissions related to the purchase of water, representing 0.22% of all emissions within this category. Data extrapolation was required for Category 7 given the collection of data through an employee survey (responses were obtained from 6.58% of employees and non-employee workers). The estimation of environmental data is also addressed in Section "General information", disclosure BP-2.

Data comparability and recalculation policy

Given the already mentioned significant changes in the Benefit Systems Group's organisational boundaries (the integration of the MAC Group), the comparability of GHG emissions between 2025 and prior years is limited. Moreover, the Group's expansion through the acquisition of new clubs means that historical data is not directly comparable with current results. Where material changes occur in the definition of the reporting entity or its value chain, the undertaking must disclose those changes and explain their impact on the year-on-year comparability of GHG emissions.

In order to enhance data comparability, last year's greenhouse gas emissions within Categories 11 and 1 were recalculated, as also indicated in the description of the emissions calculation methodology.

Recalculations or corrections of emissions reported for the previous year are made when a material error is identified, for example resulting from omitted or distorted data, incorrect interpretation or mathematical errors, as well as, as a result of changes to the calculation methodology. Where any new information relating to the calculation results or estimated data for the previous period is identified, the Group explains the revisions made, the underlying reasons and, where possible, provides restated comparative data.

Methodological limitations

Despite the use of a robust methodology, certain limitations result from the availability of input data, as well as scientific uncertainty (due to the properties of emission factors applied) and the use of estimates. For certain Scope 3 categories, particularly services and capital goods, monetary emission factors were applied instead of physical factors. Where actual data was not available in time to allow the timely publication of this disclosure, values were estimated based on available actual data or sectoral indicators.

Data relating to emissions and emissions intensity was prepared with the advisory support of external experts and were subject to independent verification by an external body.

01 General information

02 Environment

03 Society

04 Business Conduct





S1

Own workforce

SBM-2

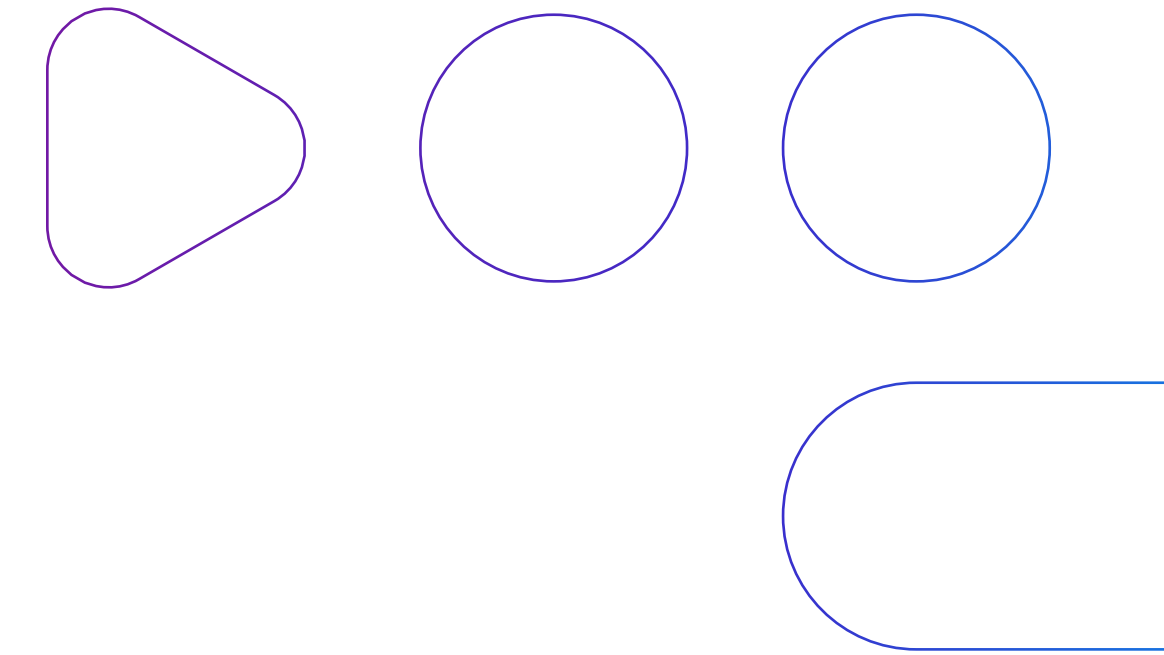
Interests and views of stakeholders

SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

The Group includes within its own workforce individuals employed under employment contracts (“employees”), as well as people supplying labour on a basis other than an employment relationship, including under civil law contracts (mandate contracts, contracts for specific work) and B2B cooperation (“non-employees”). Therefore, the scope of this disclosure covers all persons belonging to the Group’s own workforce on whom the Group may have a material impact.

The own workforce is engaged in expressing opinions and needs with regard, among others, to the formulation of strategic objectives and ESG objectives through communication on changes, plans and business directions undertaken by the Group, as well as by enabling employees and non-employees to engage in a two-way dialogue.



Regular communication and feedback processes are described in disclosure S1-2.






The Group’s strategy and business model have been developed, among others, on the basis of the process of managing its own workforce. All employees and non-employees, through their day-to-day activities and operations, are engaged in the implementation of the business strategy and the ESG strategy. The interests, views and rights of these persons, including respect for human rights, are taken into account when defining the Group’s strategic objectives and are regularly reported to the Management Board. This is reflected in the Group’s double materiality assessment updated in 2025 and in the ESG 2.0 strategy of the Group.

During the process of analysing impacts, risks and opportunities (IRO), the Group identified the following material impacts on its own workforce:

Following the analysis conducted in 2025, the Group did not identify any material negative impacts on its own workforce in relation to operations with significant risk of forced labour and child labour. To ensure adequate safeguards against adverse events, the Group has implemented a Policy and Procedure for Responsible Business Conduct, and continuously develops strategies, policies and actions supporting the management of the HR area, described in more detail in disclosure S1-1.

The Group has a positive impact on employees and non-employees with regard to training and skills development through the actions described in disclosure S1-4.

In the double materiality assessment process, the Group did not identify any material risks and opportunities in the area of its own workforce. Due to the absence of a formally adopted climate transition plan, the Group does not report information on its impact on own workforce.

AREA	IMPACT	DESCRIPTION OF IMPACT	NATURE OF IMPACT
Secure employment	Impact on employment security of own workforce	The Benefit Systems Group has an impact on the employment security of its own workforce, which may manifest in reduced employment stability resulting from the use of civil-law or B2B contracts to engage associates at sports and fitness facilities. The engagement of personnel under contracts other than standard employment contracts is common practice in the global fitness industry.	Actual negative  
Training and skills development	Impact on training, development and integration of employees and associates	The Group has an impact on the development of employees and associates through support in enhancing their knowledge and competencies necessary for the performance of their roles. The Group impacts the integration, autonomy and well-being of employees in the workplace through the enhancement of training and development programmes. Investing in training and development leads to increased operational efficiency and service quality, thereby strengthening the Group's competitiveness.	Actual positive  
Gender equality and equal pay for work of equal value	Impact on the occurrence of the gender pay gap among employees	In the Group, the adjusted gender pay gap between women and men remains below 5%, which indicates a relatively low level of risk of pay discrimination. The unadjusted gender pay gap was disclosed for the first time for 2025. The lack of data in this respect would constitute a potentially negative impact, which might result in an unmanaged pay disparity between women and men.	Potential negative 

S1-1

Policies related to own workforce

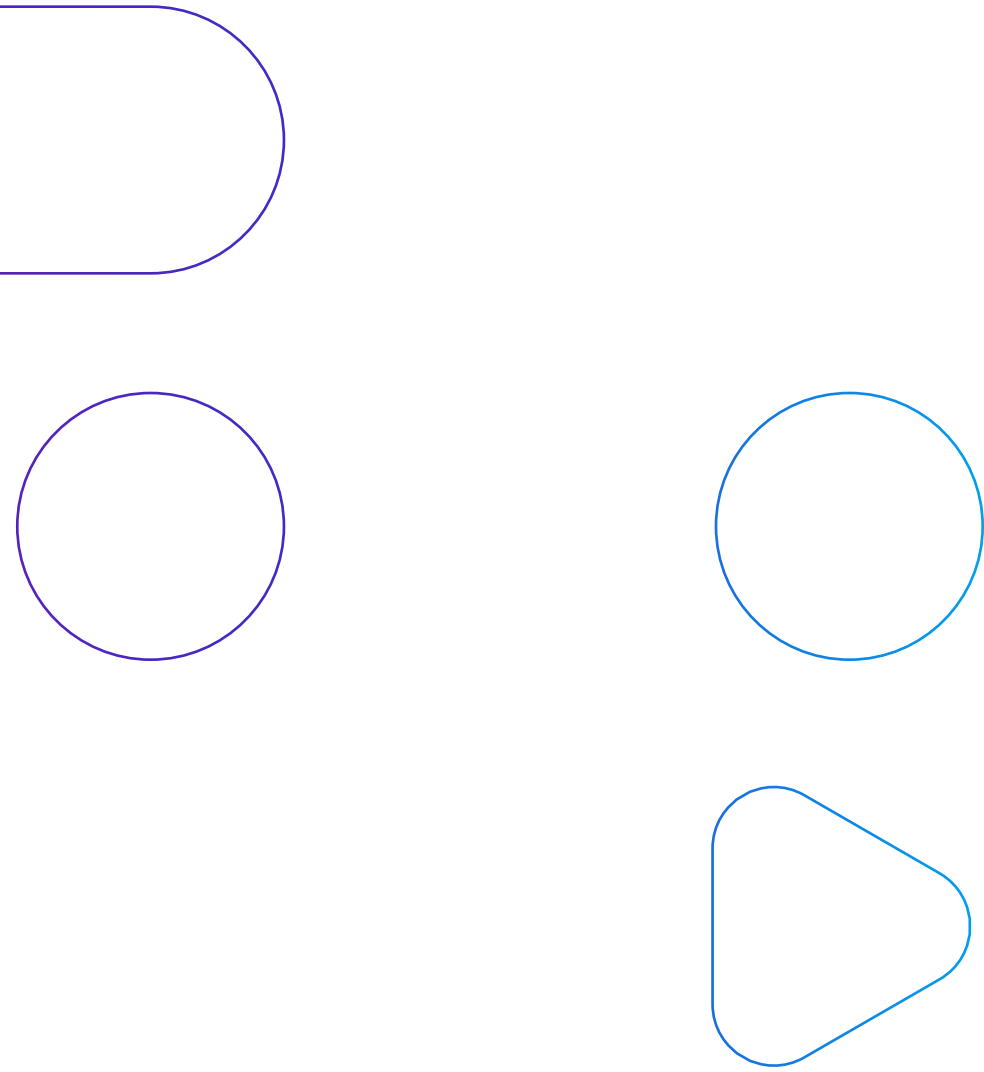
The Group’s approach to responsible management of human resources is outlined in the ESG Strategy for 2026–2027 under the Society pillar, across the following priorities:

- **We share knowledge** – we educate and create space for employees and associates to pursue individual professional and personal development
- **We respect diversity** – we respect diversity and ensure equality in the workplace

A number of internal regulations are in place within the Group. The following policies, rules and procedures of the HR departments in the Parent and the individual subsidiaries (of which the largest is the MAC Group) relate to the material impacts on the own workforce identified in the Group.

Key policies, regulations and procedures governing matters related to own workforce:

IRO	REGULATIONS ADDRESSING THE IMPACT	SCOPE OF REGULATION	KEY CONTENT	RESPONSIBILITY
Impact on employment security of own workforce	Work Rules	Parent, Fitness Branch, applicable to employees	Define the order and organisation of the work process as well as the related rights and obligations of the employer and all employees employed by the Company.	HR Director/Fitness Branch HR Director
	B2B cooperation procedure	Parent, applicable to service providers	Sets out the regulations concerning the establishment and termination of cooperation, the conclusion of contracts, the payment of remuneration, and the financing of additional benefits for the Company’s service providers.	HR Director
	New employee hiring process	Parent, applicable to employees and non-employees	Sets out the actions required to be taken in the event of employing a new employee and/or commencing cooperation under a civil law contract. The document covers the principles related to initiating employment or commencing cooperation, as well as the circulation of documents and the verification of their correctness.	HR Director
	Recruitment and selection process selekcji	Parent, applicable to employees and non-employees	Summarises the principles governing activities related to attracting a fully competent team aligned with the organisation’s values and committed to the achievement of Benefit Systems’ business objectives.	HR Director



Information on the policies, rules and principles in force within the Group is available to employees and non-employees through intranet systems and the internal resources of the companies.

IRO	REGULATIONS ADDRESSING THE IMPACT	SCOPE OF REGULATION	KEY CONTENT	RESPONSIBILITY
	Best practice for internal recruitment	Parent, applicable to employees and non-employees	Sets out the principles governing internal recruitment processes and adherence to objective criteria in the assessment of all candidates.	HR Director
	Work principles: Disciplinary Action Matrix and Absence Management Procedure	MAC Group, applicable to employees	Set out the principles governing actions undertaken in cases of breaches of work principles, as well as the rules for managing employee leave.	HR Director at MAC Group
Impact on training, development and integration of employees and associates	Planning and implementing training activities	Parent, applicable to employees and non-employees	Defines the rules for planning and implementing training activities, the training budget, and the organisation of internal and external training sessions.	HR Director
	Regulations governing co-financing for training, courses and studies	Fitness Branch, applicable to employees and non-employees	Defines the rules for planning and implementing training activities, the training budget, and the organisation of internal and external training sessions.	Fitness Branch HR Director
	Training regulations	MAC Group	Defines the rules for planning and implementing training activities, the training budget, and the organisation of internal and external training sessions.	HR Director at MAC Group
Impact on the occurrence of the gender pay gap among employees	Remuneration rules	Parent, Fitness Branch, applicable to employees	Sets out the terms of remuneration for work and other work-related benefits for all employees employed by the Company, excluding persons managing the workplace on behalf of the employer.	HR Director/Fitness Branch HR Director



The Parent and the Fitness Branch have a set of key documents supporting the management of the own workforce, addressing the impacts identified in this area. Within the Group, a diverse range of regulations and practices concerning the own workforce is in place. In the subsidiaries, regulations such as remuneration rules, procedures for engaging employees, or regulations concerning training have been implemented; however, the existence and scope of internal regulations are adapted to the type and scale of operations and to local requirements.

The Group takes into account the interests of employees and non-employees when developing policies and procedures concerning them through consultations with groups representing the interests of the own workforce. In the Parent, a Works Council operates, while in some subsidiaries there are groups of employee representatives, representing employees in negotiations and consultations with the employer to the extent required by the Labour Code. The Council is informed and/or consulted on selected policies, operational activities and procedures concerning, among other things, development and training, benefits or the Company's values.

Human rights

A key document reflecting the Group's approach to managing sustainability matters in the area of mitigating actual and potential negative impacts is the **Responsible Business Conduct Policy** implemented in 2025. The policy is described in detail in Section G1 "Business conduct". In the Policy, the Group has committed to implementing and applying the recommendations set out in the UN and OECD guidelines on Responsible Business Conduct (RBC), as well as to complying with international conventions relating, among others, to the protection of human rights and labour rights, including the right to freedom of association and collective bargaining, the prevention of human trafficking, the elimination of child labour and forced labour, as well as equal opportunities and equal treatment (as defined, among others, in the Universal Declaration of Human Rights, the International Bill of Human Rights, and the ILO Declaration).

The document describes the approach to the human rights and labour rights due diligence process, including the identification, assessment, avoidance of causing or contributing to, and response to, mitigation of or seeking ways to prevent the occurrence of negative impacts in this area. The Policy is complemented by the **Responsible Business Conduct Procedure**, which describes the approach to limiting negative impacts in areas related to responsible business conduct, including those relating to material potential and actual impacts concerning the own workforce, through ensuring appropriate working conditions as well as equal treatment and equal opportunities for all.

Promoting diversity, equity, and inclusion

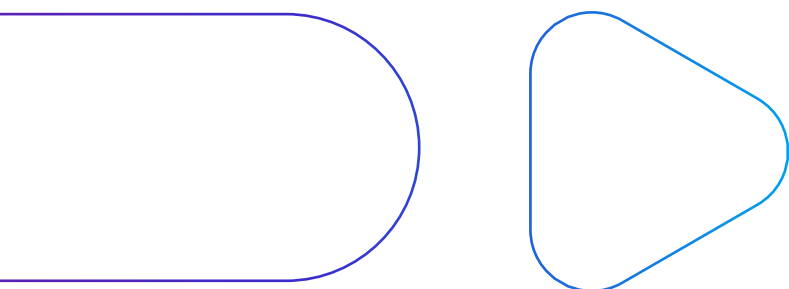
The Parent has adopted the **Diversity, Equity and Inclusion (DEI) Policy**, which structures and sets out the key directions for activities aimed at supporting and fostering a diverse and inclusive organisation. The Communication Department is responsible for implementing and updating the Policy. The objectives set by the Policy focus on promoting diversity as a social and business value and on building a culture of respect. The Policy highlights key actions to be embedded in day-to-day operations, including attentiveness to the individual needs of persons working with and for the organisation, as well as preventing all forms of exclusion, discrimination and mobbing – both within the organisation and in its external relations. It emphasises the importance of developing DEI competencies, implementing effective safeguarding procedures, and ensuring coherent, transparent and inclusive communication. The Policy reflects the Group’s commitment to preventing discrimination against all persons employed on the basis of key legally protected personal and social characteristics. It also identifies key dimensions of diversity: persons forming the own workforce differ in terms of age, education and knowledge, as well as, for example, views, values, experience, professional goals and ambitions, or origin. They also represent different health conditions, levels of ability, psychosexual orientation and gender identity. Among employees and non-employees there are persons with children and those without children, as well as individuals with diverse passions and interests. They profess



In 2025, educational webinars on neurodiversity, gender diversity and intergenerational diversity were organised for all employees and associates of the Parent.

different religions, and there are also non-believers, as well as representatives of different countries of origin and cultures. The Policy also aims to ensure equal treatment and safeguard the dignity of every individual, irrespective of their personal characteristics or circumstances.





Elimination of discrimination

In 2025, the Parent implemented the **Procedure for the Prevention of Mobbing, Discrimination, Harassment and Other Prohibited Conduct**.

Its purpose is to create a safe and supportive working environment for employees and non-employees. The Procedure sets out the principles for identifying, examining and reviewing cases of prohibited conduct, as well as for protecting individuals reporting violations. Responsibility for the implementation of the Procedure rests with the HR Department. Internal regulations and principles adopted in other Group companies reflect a consistent approach whereby any manifestations of mobbing, harassment or discrimination are unequivocally not tolerated, and their prevention constitutes an integral element of the work regulations and the Code of Ethics.

The Code of Ethics and the Responsible Business Conduct Policy implemented across the Group establish the principle of respect for human rights and labour rights, under which the entire Group commits to conduct its operations in accordance with the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO), including, among others, the principles of non-di-

scrimination and equal treatment. Through these policies, the Group clearly declares its commitment to ensuring a safe working environment free from discrimination, understood as the unlawful deprivation or limitation of rights arising from an employment relationship or other civil law contracts, or unequal treatment of employees on the grounds of gender, age, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, denomination, sexual orientation, employment for a fixed or indefinite period, full-time or part-time employment, as well as granting certain employees, on these grounds, fewer rights than those enjoyed by other employees in the same factual and legal circumstances.

In certain Group companies, the Group's position on mobbing, discrimination and other prohibited conduct is already communicated during the onboarding of persons within the own workforce. Newly introduced procedures and policies, as well as amendments to internal regulations in this area, are also communicated to employees and non-employees via email or through intranet systems. The Parent conducts internal educational activities concerning non-discrimination policies and practices, which are also incorporated into onboarding programmes. As part of the prevention of mobbing and discrimination, training sessions were conducted in 2025, including training on team management, communication, constructive feedback and personality typology assessments aimed at developing more effective forms of cooperation. As a complement to the implementation of the Procedure, an e-learning training course was delivered focusing, among others, on building awareness of mobbing, discrimination and other prohibited conduct and identifying their typical manifestations. In the Fitness Branch, the "Breathing Space" programme was implemented in 2025, the objec-

tives of which included improving management and communication within the company based on the principles of preventing discrimination and mobbing, as well as fostering social dialogue, strengthening employee participation and supporting workplace integration.

Accident prevention

The Group has not adopted a consistent, formalised policy on accident prevention. However, Group companies have implemented procedures that include, among others, workplace accident analysis, the development of measures to minimise the risk of incidents and their recurrence, and procedures for responding to accidents or terrorist threats. Additionally, the Parent applies workstation-specific instructions and risk assessment sheets that support the identification and mitigation of potential hazards. OHS Officers operate within the Group and are responsible for monitoring compliance with OHS regulations and the effectiveness of related measures. Health and safety matters within the Group are governed by basic instructions or outsourced to external service providers. Employees employed under employment contracts and under mandate contracts are required to participate in occupational health and safety (OHS) training during onboarding, while periodic training is conducted on a cyclical basis depending on the position and the level of risk, in accordance with the provisions of the Labour Code. In addition, in the Fitness Branch, OHS training is also organised for non-employees, extending beyond the scope of legal requirements. In 2025, a full-day OHS training session using VR technology (a digital system creating immersive, three-dimensional environments) was organised for non-employees of the Fitness Branch holding club manager positions.

S1-2

Processes for engaging with own workforce and workers’ representatives about impacts

General processes for engaging in dialogue with own workforce are in place in each of the entities.

Process to identify impacts, risks, and opportunities

The Group engaged representatives of key stakeholder groups in the double materiality assessment process, including representatives of employees and non-employees, who participated in in-depth interviews conducted in 2025. The interviews were conducted, among others, with the Chief Financial Officer and the Head of Administration & ESG Manager from Benefit Systems International, who expressed views on behalf of the foreign companies, as well as with the HR Director of the Fitness Branch and the HR Director of the Parent. The list of material ESG topics and the identified material impacts, risks and opportunities was consulted, among others, with the Works Council of the Parent. In this way, its members had access to information on the identified material topics and the opportunity to express their views or submit suggestions for amendments prior to the validation of the results by the Management Board. The adopted approach enabled the inclusion of the genuine perspective of this stakeholder group on matters concerning them.

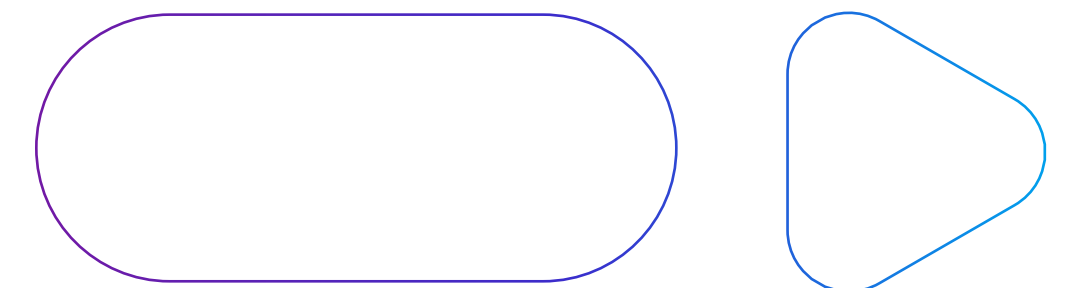
Types of engagement with own workforce

In the Group, the views of individuals performing work are taken into account in decision-making processes concerning key employment matters. Responsibility for this area in the Parent lies with the Management Board member responsible for Human Resources. The results of activities related to the engagement of the own workforce are documented and reported to the Management Board and are used to support actions and decisions concerning employment-related matters. In the subsidiaries, the departments responsible for collecting and analysing opinions regarding employment-related matters report to the management boards or to employees holding other managerial positions within the companies.

Various forms of collecting opinions from persons forming the own workforce or their representatives are applied within the Group. In the Parent, the Works Council represents employees in negotiations and consultations with the employer, while in some subsidiaries there are groups of employee representatives. In companies where formal consultation structures are not in place, open communication is maintained, and employees’ opinions are taken into account in decision-making processes. Cooperation with the Works Council in the Parent takes place through various communication channels, including in-person meetings, e-mail correspondence and videoconferences. In cases requiring a formal position of the Works Council, the Company requests its formal submission. In 2025, consultations concerned,

among others, the implementation of the Procedure for the Prevention of Mobbing, Discrimination, Harassment and Other Prohibited Conduct, decisions regarding the allocation of financial support under the Dobry MultiUczynek employee volunteering project, the review of the results of the double materiality assessment, and the implementation of the Responsible Business Conduct Policy. The Parent regularly reviews the effectiveness of employee engagement using the Pulse Check tool, which is designed to evaluate employee attitudes, satisfaction, and engagement. One of the metrics considered is the percentage of employees participating in the survey. Other Group companies also collect feedback from employees and non-employees, including information on their attitude or level of engagement, through annual surveys.

The Group systematically collects information from employees and non-employees in order to incorporate their views when defining subsequent activities and operations. Engagement of the own workforce may take place, depending on the process, before implementation (preparatory phase), during the introduction of changes (implementation phase), and after implementation (evaluation and potential adjustment phase).



Examples of engagement of the own workforce within the Group in 2025 include:

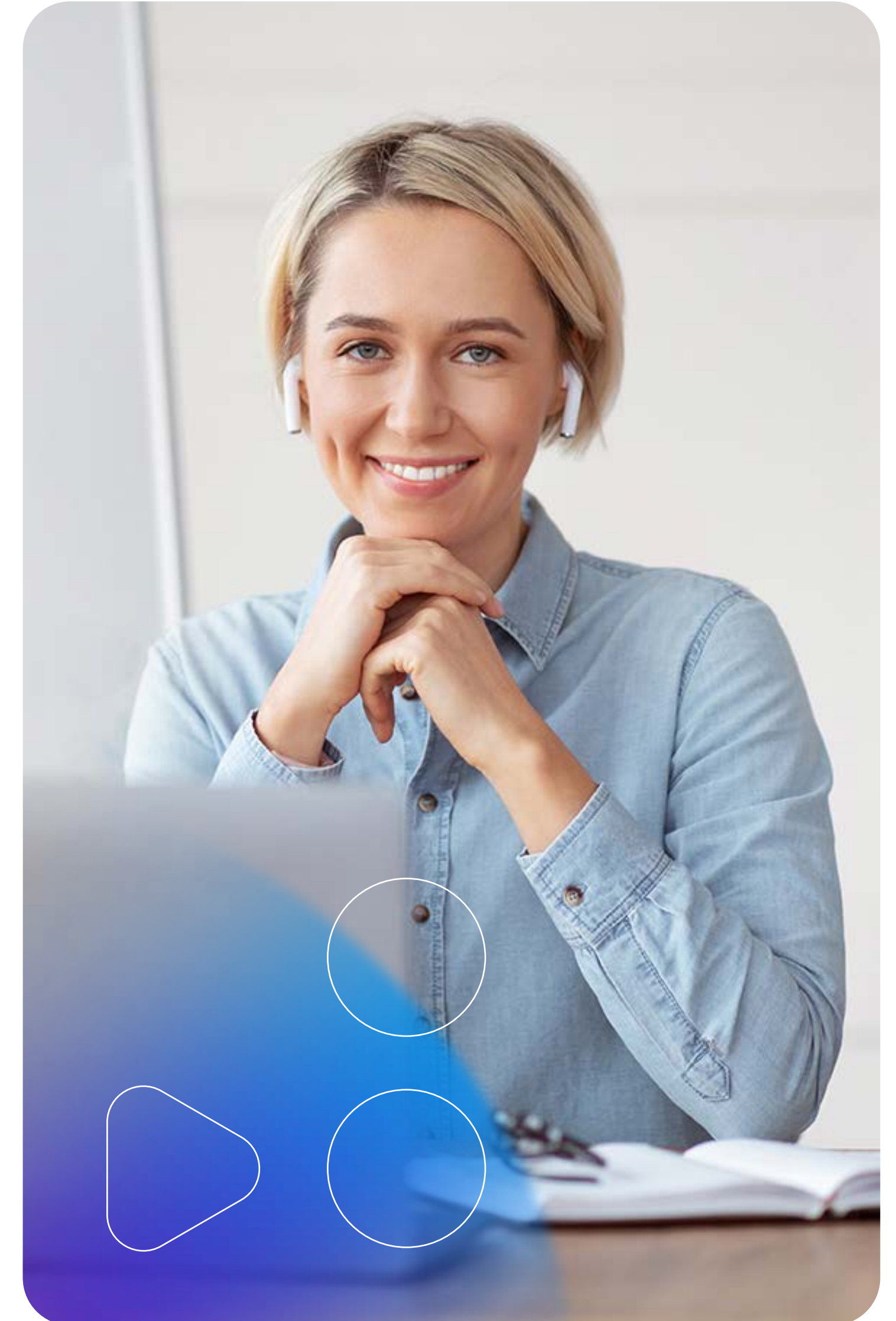
- **Surveys** – used, for example, to collect opinions of employees and non-employees;
- **Meetings summarising initiatives and activities**, including conclusions drawn from collected feedback;
- **Webinars and workshops** – organised depending on current needs;
- **General meetings, e-mails** from the HR department and communication through intranet systems;
- **Direct conversations** and the “open door policy” – both in relation to contact with HR departments and with Management Boards, applied in most companies without a formal limit on frequency;
- **The Internal Whistleblowing Procedure** and the Procedure for Reporting Suspected Violations of Internal Regulations and Ethical Standards in the Group, operating on a continuous basis and described in Section G1 “Business Conduct”.

Additionally, the following initiatives are in place in the Parent:

- **The “Zoom on Business” meeting series** for employees and non-employees of the Parent, during which individual areas of the company’s operations are presented and discussed. In 2025, six such meetings were held, including meetings with the Management Board. On average, nearly five hundred employees participated in each meeting.
- **The Value Ambassadors Team** in the Parent – representatives of different areas of the organisation who promote and implement the Company’s adopted values and participate in consultations related to this area.
- The Parent also engages employees and non-employees in **sharing opinions** on the development of an inclusive working environment by, among others, collecting ideas for new initiatives aimed at building the employer’s positive image or enabling employees to create their own posts on the Company’s social media profiles.

Within the MAC Group, a system for collecting opinions from employees and own workforce also operates through surveys or electronic communication.

The Group collects the opinions of employees and associates while taking into account the perspectives of different groups. During the double materiality assessment process, no opinions were identified indicating the existence of particular concerns or risks on the part of the own workforce that would be particularly exposed to negative impacts or marginalised.



Results of engagement

The opinions and information obtained through surveys are recorded and analysed by dedicated units – e.g., HR departments, the management boards of individual companies, project teams, the Ethics Committee, or the Prohibited conduct reporting Committee (where the report concerns mobbing, discrimination, harassment or other prohibited conduct). The results of these analyses are reported to the Management Board. Business decisions drawing, among others, on the analysis of collected feedback are presented and discussed, for example, during quarterly meetings between employees and the Management Board or during weekly team meetings.



Furthermore, the results of engagement surveys, consultations and analyses of employee well-being influence the development of the organisational culture, investments in human capital development, the implementation of support programmes in the areas of mental health, work-life balance, and flexible forms of work.

S1-3

Processes to remediate negative impacts and channels for own workforce to raise concerns

General approach

In 2025, the Group implemented the Responsible Business Conduct Policy and Procedure, which implements the due diligence process within the organisation. In cases where the Group’s activities result in a material negative impact on persons performing work, in accordance with OECD and UN guidelines, the Group seeks to take appropriate remedial measures proportionate to the significance and scale of the impact and to implement solutions aimed at minimising the risk of similar situations occurring in the future. Depending on the nature and area of the identified negative impact, remedial processes are coordinated by the management responsible for the given area. The Procedure applies to all members of the own workforce (i.e., employees and non-employees of the Benefit Systems Group, regardless of the form of employment or cooperation). Actions aimed at ensuring remediation of the consequences arising from identified negative impacts are described in disclosure S1-4.



Reporting breaches

When raising concerns or needs, the own workforce within the Group may use the engagement channels described in disclosure S1-2, as well as contact HR departments directly. Employees of the Parent may also contact the Works Council, while in other Group companies they may contact employee representatives. In the Parent, appropriate mechanisms have been implemented to support employees' and non-employees' awareness of the available reporting channels. Information on their operation is communicated during onboarding to each person commencing work or through other methods adopted by a given company. In the Parent and in the Fitness Branch, additional information materials are provided to the own workforce through internal intranet systems, and cyclical training sessions for employees and non-employees on compliance procedures are also conducted, as described in Section G1 "Business conduct". In the remaining companies, appropriate regulations and documents have been implemented in accordance with applicable laws and regulatory requirements, while information materials are made available to employees through internal communication, for example by email. The reporting procedures operating within the Group are described in Section G1 "Business conduct". Under the principles set out in the Group's Code of Ethics, all companies ensure the possibility of submitting reports through internal channels. The relevant Group procedures include provisions prohibiting retaliatory actions and measures protecting whistleblowers in cases of protected whistleblower reports.

Within the Group, employees and non-employees may report irregularities:

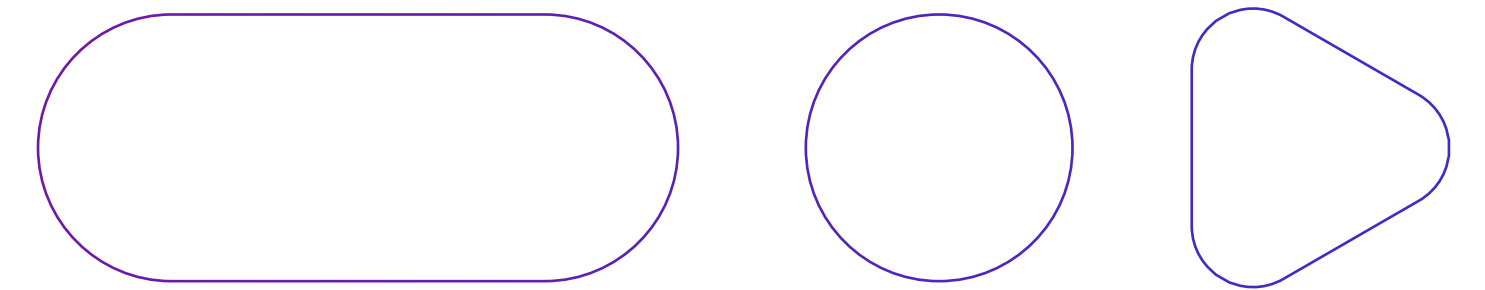
- **under procedures for reporting violations of law** within the scope specified in the Whistleblower Protection Act (described in Section G1 "Business conduct": Protected whistleblower reports),
- **under procedures for reporting suspected violations of law**, internal regulations and ethical standards (described in Section G1 "Business conduct": Other procedures for reporting breaches).

Employees of the Parent, in relation to reports concerning employment-related matters such as mobbing or discrimination in the workplace, may submit reports through the channels described in the Procedure for the Prevention of Mobbing, Discrimination, Harassment and Other Prohibited Conduct. Reports may be submitted in person, in writing or electronically (via a dedicated platform). Upon receipt, a preliminary verification of the report is conducted in order to assess whether there are grounds for initiating further proceedings. If such grounds exist, a Prohibited conduct reporting Committee is immediately appointed. A report approved following preliminary verification initiates an investigation procedure conducted by the appropriate HR units.

Depending on the nature of the case, the following actions may be taken:

- **conducting explanatory interviews** with the reporting person, witnesses and the person concerned by the report,
- **analysing the evidence** presented and collected during the proceedings,
- **consulting experts** where necessary,
- **formulating recommendations** for further actions in the form of a report to the Management Board and/or the HR Director,
- **undertaking remedial actions.**

In companies that have not introduced formal anti-mobbing and anti-discrimination procedures, it is possible to report situations that may qualify as mobbing, discrimination or other prohibited conduct directly to the HR departments.



S1-4

Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

In connection with the identification of three material impacts related to the own workforce, the Group undertook various efforts aimed at managing these impacts. Metrics measuring performance in the areas of diversity, training and remuneration are presented in disclosures S1-9, S1-13 and S1-16 of this Section.

Training, development and integration

The actual positive impact concerns training and skills development, as well as the integration of employees and non-employees. The Group identifies the needs of the own workforce, taking into account both business objectives and the expectations of employees and non-employees. In 2025, the Group implemented onboarding programmes, thematic training sessions and development workshops for both new and existing employees. Some Group companies have internal regulations defining the principles for organising and financing training, including co-financing of language courses. The Group's training offer is analysed and evaluated annually and subsequently updated by the HR departments.



Key initiatives in the Parent together with the Fitness Branch include:

1 Onboarding and annual training

Employees and non-employees of the Parent and the Fitness Branch participate in trainings: Ethics and Compliance, including the anti-corruption policy and conflict-of-interest prevention rules; IT, including general use of company equipment, cybersecurity and personal data protection; as well as anti-mobbing and anti-discrimination practices. This does not include trainers and instructors in the Fitness Branch clubs.

2 Management training

Addressed to middle and senior management, as well as new managers and leaders (Leader Academy), aimed at strengthening management competencies and improving the quality of task delegation. Individual development plans also include coaching sessions and mentoring programmes.

3 Thematic and competency training

Employees may participate in courses developing both technical competencies and soft skills available on e-learning platforms and on the Multi.Life platform, where users may independently design their development paths and select activities such as courses, webinars and articles.

4 Fitness Branch Champions League

A development programme in the Fitness Branch aimed at strengthening training competencies in the area of soft-skills training delivery and project management, dedicated to club managers.

5 GALLUP, FRIS, FACET5, RMP and DISC assessments

Conducted in the Parent in order to support personal development, effective teamwork and the alignment of management and communication styles with different personality types.

6 Co-financing of undergraduate and postgraduate studies

Financial support for formal education.

7 Language courses

Offered in the form of classes or through educational applications and e-learning platforms.

8 Buddy programme

New employees are supported by experienced team members.

All training programmes are implemented on a continuous basis, with regular updates tailored to the evolving needs of the organisation. In the Parent, the effectiveness of development initiatives is monitored by the HR Department.

The Group also undertakes initiatives related to the integration of the own workforce. These initiatives, community-oriented and inclusive in nature, include:

- **seasonal and year-end meetings** organised across all Group companies,
- **integration picnics, team initiatives and sports events** organised in the Parent.

These events are financed for employees and non-employees from the resources of the companies. The scope and format of activities are adapted to the characteristics of individual Group companies and to the needs of employees. These initiatives aim to support the well-being of the own workforce, strengthen an organisational culture based on support and cooperation, and positively influence levels of engagement.

Employee volunteer program

Among employee initiatives, a charitable programme has also been implemented, supporting the integration of employees and non-employees and thereby contributing to strengthening the Group’s positive impact in this area. The Parent, together with the Fitness Branch and Benefit Systems International S.A., enables participation in the Dobry MultiUczynek employee volunteering programme. Under this programme, employees and non-employees submit proposals, through an internal competition, for initiatives supporting local communities, animals or environmental protection. The programme is coordinated in cooperation with the Volunteer Centre Association, and selected projects receive funding from the Company in accordance with the proposed budget.

Dobry MultiUczynek supports the integration of the own workforce, whose members receive one day of leave per year to implement the initiative, while also promoting social awareness and engagement.

In 2024, two editions of the programme took place, during which volunteers carried out 24 social projects. In 2025, one edition of the programme was carried out, under which 21 volunteer projects were carried out, involving 90 participants, who dedicated nearly 700 hours to supporting beneficiaries in eight locations across Poland.



SUMMARY OF THE 2025 INITIATIVE:

21	VOLUNTEER PROJECTS
90	ENGAGED VOLUNTEERS
700	HOURS OF SUPPORT PROVIDED TO BENEFICIARIES
8	LOCATIONS ACROSS POLAND



Employment security

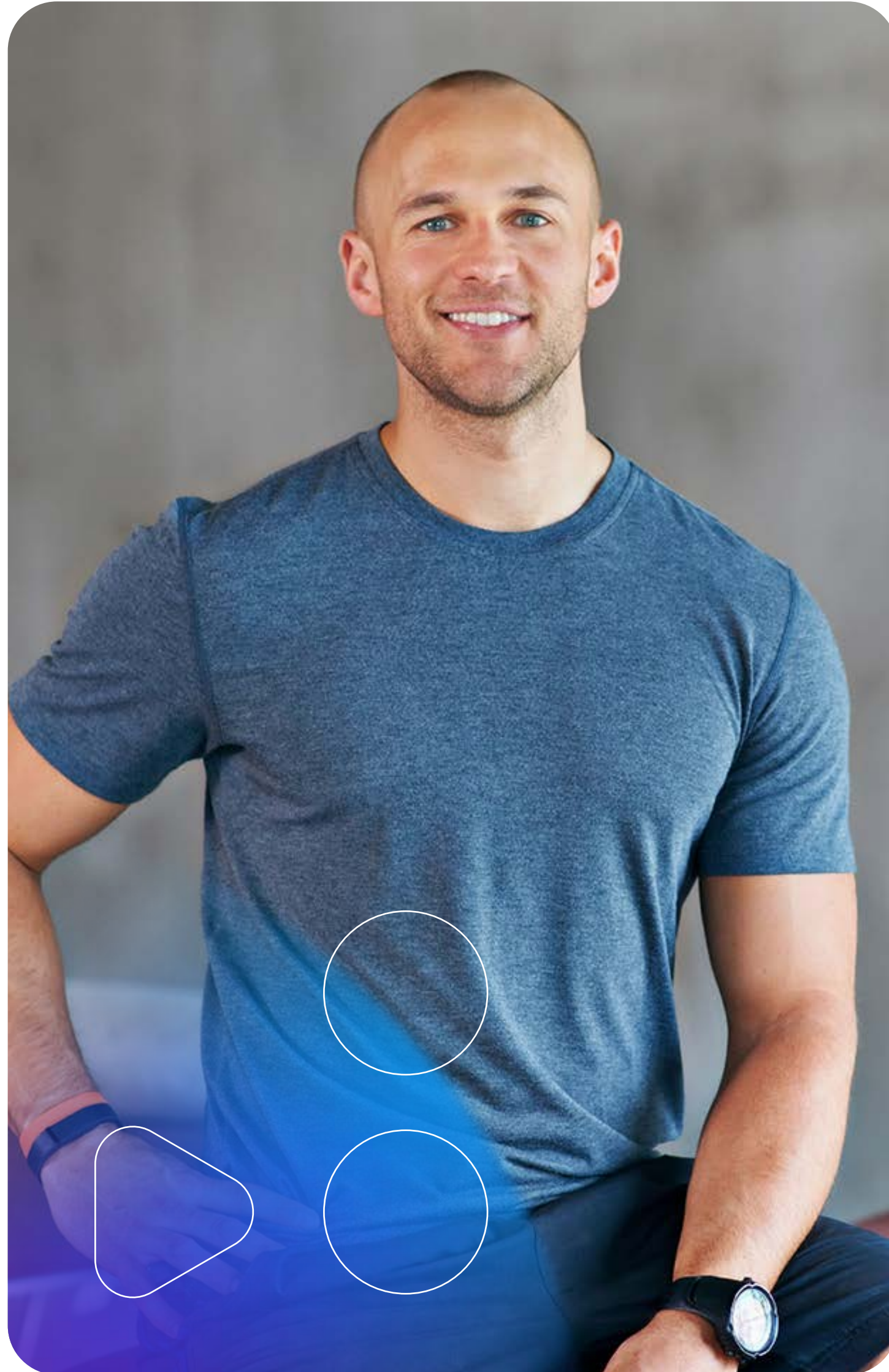
The actual negative impact relates to the form of employment of non-employees in sports facilities. The Group monitors the area related to employment security of persons engaged under civil law contracts and B2B contracts. The significant share of such contracts results directly from the characteristics of the fitness industry and the business model adopted within the organisation, which provides flexibility for persons who choose this form of cooperation. The Group adapts to the preferences of persons engaged – within the limits defined by legal regulations. This model reflects the operational rhythm of fitness clubs, which rely on flexible availability of personnel aligned with the needs of their customers. It should also be noted that such employees as

personal trainers and fitness instructors provide services for a limited number of hours and often work in more than one location.

The Group maintains transparent communication in this area so that the nature and terms of cooperation are clear already at the recruitment stage. The limited ability to mitigate this impact stems from the widespread preference among individuals (trainers and instructors) for flexible forms of employment that allow them to provide services to multiple employers. An additional reason for choosing civil law contracts and B2B contracts is the preferential tax treatment and available reliefs (for example for persons under 26 years of age). Consequently,

in order to meet candidates' expectations, the Group offers diverse forms of employment/engagement adapted to labour market needs.

Additionally, in the Parent, internal regulations supplementing the service provision agreement are in place: "Establishing Cooperation with a Service Provider (B2B Associate)" and "Information and Additional Benefits for a B2B Associate", which aim to compile and describe the regulations governing the establishment and termination of cooperation, the conclusion of agreements, payment of remuneration and rules concerning additional benefits for service providers.



Gender pay gap

The Group has identified a potential negative impact related to the possibility of a gender pay gap among employees. In 2025, in order to assess this issue more precisely, a new methodology for calculating the indicators of adjusted and unadjusted gender pay gaps was developed within the Group. As part of a more detailed analysis of this issue, the report presents both unadjusted and adjusted gender pay gap indicators.

With regard to informing employees about remuneration principles, the Group ensures transparent and consistent communication already at the recruitment stage, as well as through applicable remuneration regulations and bonus regulations. These rules ensure that remuneration levels are determined objectively, taking into account competencies, experience and position. By implementing these solutions, the Group aims to strengthen the sense of fairness and trust among employees through clearly defined and consistent remuneration criteria.

Process for selecting appropriate actions

In order to select appropriate actions in relation to the negative impacts identified in connection with persons belonging to the own workforce, the Group applies the due diligence process adopted in the Responsible Business Conduct Procedure. This ensures that the actions undertaken are appropriately tailored to the scale and nature of the impacts. Through regular identification, it is possible to analyse the internal regulations in force, the actions undertaken and to assess their effectiveness.

Resources

To manage material impacts on employees and non-employees, the Group relies on internal resources and external support. Internal resources include:

- **Organisational resources** – internal regulations are in force in the Parent and the Fitness Branch, which are also gradually being implemented across the Group. Cooperation procedures and dedicated reporting channels are also in place (described in disclosures S1-1 to S1-3);
- **Financial resources** – budgets allocated to training, professional development programmes, workshops and other employee initiatives (described in the Training, development and integration subsection);
- **Human resources** – HR teams coordinate activities related to managing material impacts (described in the Employment security and Gender pay gap subsections);
- **Technological resources** – e-learning platforms and HR tools (addressing all material impacts described in S1 Section) are in operation in the Parent and the Fitness Branch.

Additionally, selected HR and training projects are supported by external experts.

S1-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The ESG Strategy of the Benefit Systems Group was updated in 2025 and includes objectives addressing the Group’s key impacts on the own workforce identified through the double materiality assessment process. The year 2025 was established as the base year, and the period for achieving the objectives was set for 2026–2027. The ESG Strategy 2.0 fully replaced the ESG Strategy for 2024–2026.

However, the strategic objective concerning the occurrence of a gender pay gap among employees does not meet the Minimum Disclosure Requirements (MDR) under the ESRS. A quantitative target has not yet been defined due to the ongoing process in 2025 of updating the methodology for calculating the adjusted and unadjusted gender pay gap. Based on the results of this process, the Group plans to define the level of ambition in 2026. Despite the absence of a formalised target, the Group has been developing the methodology for calculating the adjusted gender pay gap indicator for a year.

ESG strategy targets related to material workforce-related topics:

STRATEGIC OBJECTIVE	METRIC	BASELINE YEAR 2025	2026	2027
Maintain an average of at least 25 training hours per year per employee and non-employee in the Benefit Systems Group	Average number of training hours per person (employee/non-employee) in the Benefit Systems Group	33.1	min. 25	min. 25
Annual calculation of the gender pay gap between women and men for work of equal value (adjusted gap)*	Completed calculation of the adjusted gender pay gap between women and men in the Benefit Systems Group for work of equal value	yes	yes/no	yes/no

* The level of ambition will be determined in 2026.

The methodology for developing the ESG Strategy, including stakeholder engagement, is described in detail in the “General Information” Section.

With regard to employees and non-employees, the Group has not set targets relating to one material topic, namely employment security. Actions undertaken by the Group in relation to this impact are described in disclosure S1-4, while the relevant indicators are presented in disclosures S1-13 and S1-16 of this Section.

The data presented in Section S1 “Own workforce” was not validated by any external body other than the assurance services provider. The significant increase in the number of employees employed under employment contracts and non-employees results from the expansion of the organisational boundaries of the Group and the rapid growth in the scale of its operations (particularly in the Foreign Markets EU and Turkey segments).

S1-6

Characteristics of the undertaking's employees

The analysis includes only individuals employed under employment contracts who remained in an employment relationship as at 31 December 2025, unless indicated otherwise in the table. The reported figures are not converted into full-time equivalents (FTE).

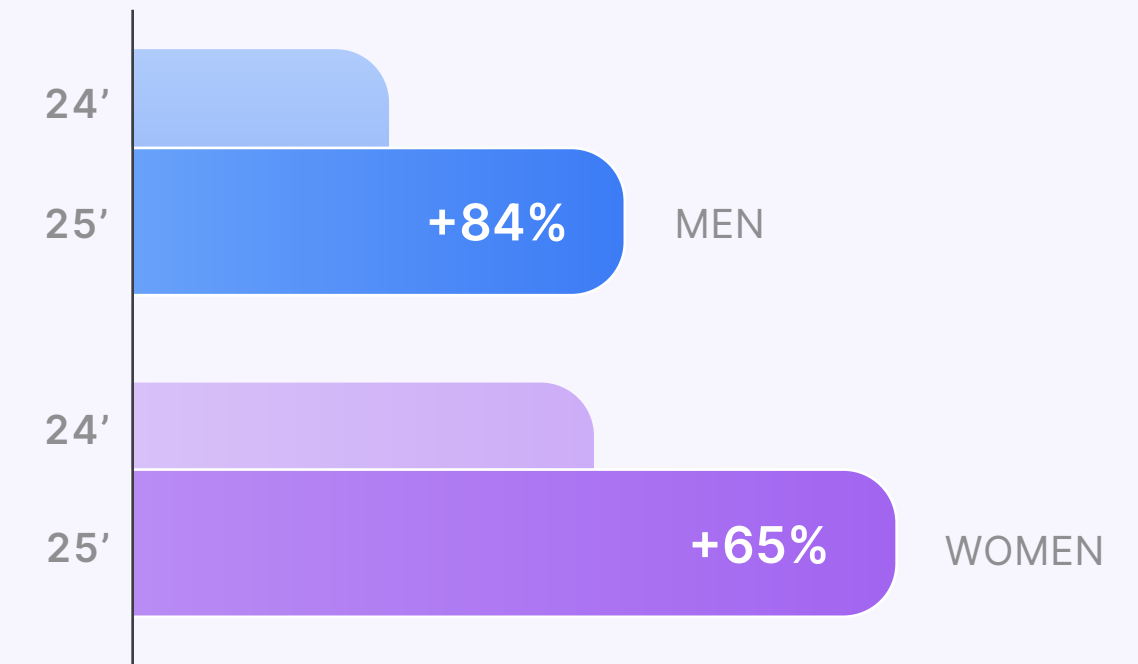
The significant increase in the number of employees and collaborators is driven by the expansion of the Group's organizational boundaries and the dynamic growth of its operations, particularly in the EU International and Turkey segments.

Number of employees by country in the Group, as at 31 December of the given year:



COUNTRY	2024	2025	CHANGE
Poland	, 240	1,344	8.4%
Czech Republic	471	797	69.2%
Slovakia	206	197	(4.4)%
Bulgaria	321	348	8.4%
Croatia	71	179	152.1%
Turkey	128	1,331	939.8%

Number of employees by gender in the Group, as at 31 December of the given year:



GENDER	2024	2025	CHANGE
Male	895	1,645	83.8%
Female	1,542	2,551	65.4%
Other	0	0	0
Not disclosed	0	0	0
TOTAL	2,437	4,196	72.2%



Number of employees by contract type, working time and gender in the Group, by gender, as at 31 December of the given year:

TYPE OF CONTRACT	YEAR	FEMALE	MALE	OTHER	NOT DISCLOSED	TOTAL	CHANGE
Employees under permanent employment contracts	2024	1,304	780	0	0	2,084	59.5%
	2025	1,936	1,388	0	0	3,324	
Employees under temporary employment contracts	2024	238	115	0	0	353	48.2%
	2025	341	182	0	0	523	
Non-guaranteed hours employees under employment contracts	2024	57	23	0	0	80	336.3%
	2025	274	75	0	0	349	
Full-time employees under employment contracts	2024	1,328	816	0	0	2,144	75.8%
	2025	2,210	1,560	0	0	3,770	
Part-time employees under employment contracts	2024	157	56	0	0	213	100.0%
	2025	341	85	0	0	426	
TOTAL	2024	1,542	895	0	0	2,437	72.2%
	2025	2,551	1,645	0	0	4,196	

The data contained in the tables concerning the number of employees was compiled on the basis of internal HR systems. The number of employees in this Section is presented as at 31 December 2025. In Section 3.3. of the Directors' Report, a reference is made to the indicators presented in disclosure S1-6.

Number of employees by contract type, by segment within the Group as at 31 December of the given year:

TYPE OF CONTRACT	YEAR	POLAND	FOREIGN MARKETS EU	TURKEY	TOTAL
Employed indefinitely	2024	1,014	924	128	2,084
	2025	1,141	852	1,331	3,324
Employed for a definite period of time	2024	226	127	0	353
	2025	203	320	0	523
Non-guaranteed hours employees	2024	0	80	0	80
	2025	0	349	0	349
Full-time employees	2024	1,215	801	128	2,144
	2025	1,312	1,152	1,306	3,770
Part-time employees	2024	25	188	0	213
	2025	32	369	25	426
Total number of employees	2024	1,240	1,069	128	2,437
	2025	1,344	1,521	1,331	4,196

Number of employees who left the organisation during the reporting period and employee turnover rate in the Group:

CATEGORY	YEAR	VALUE	CHANGE
Number of employees who left the organisation during the reporting year	2024	565	99.1%
	2025	1,125	
Employee turnover rate*	2024	23.2%	3.6 p.p.
	2025	26.8%	

* The turnover rate was calculated as the number of employees who left during the reporting period divided by the number of employees as at 31 December of a given year, multiplied by 100%.

The relatively high turnover rate and its increase was due to various factors. One of them is the growth rate of the Group. Intensive development and the establishment of new organisational structures often lead to workforce changes. The process of acquiring companies and clubs during the reporting period, involving the takeover of facilities together with their existing personnel, as well as the related changes in roles and forms of cooperation, may also affect employee turnover and decisions taken by employees. It should also be noted that within the Group this indicator varies across companies, depending on the characteristics of the market in which a given company operates, current staffing needs and the operational requirements of the companies.

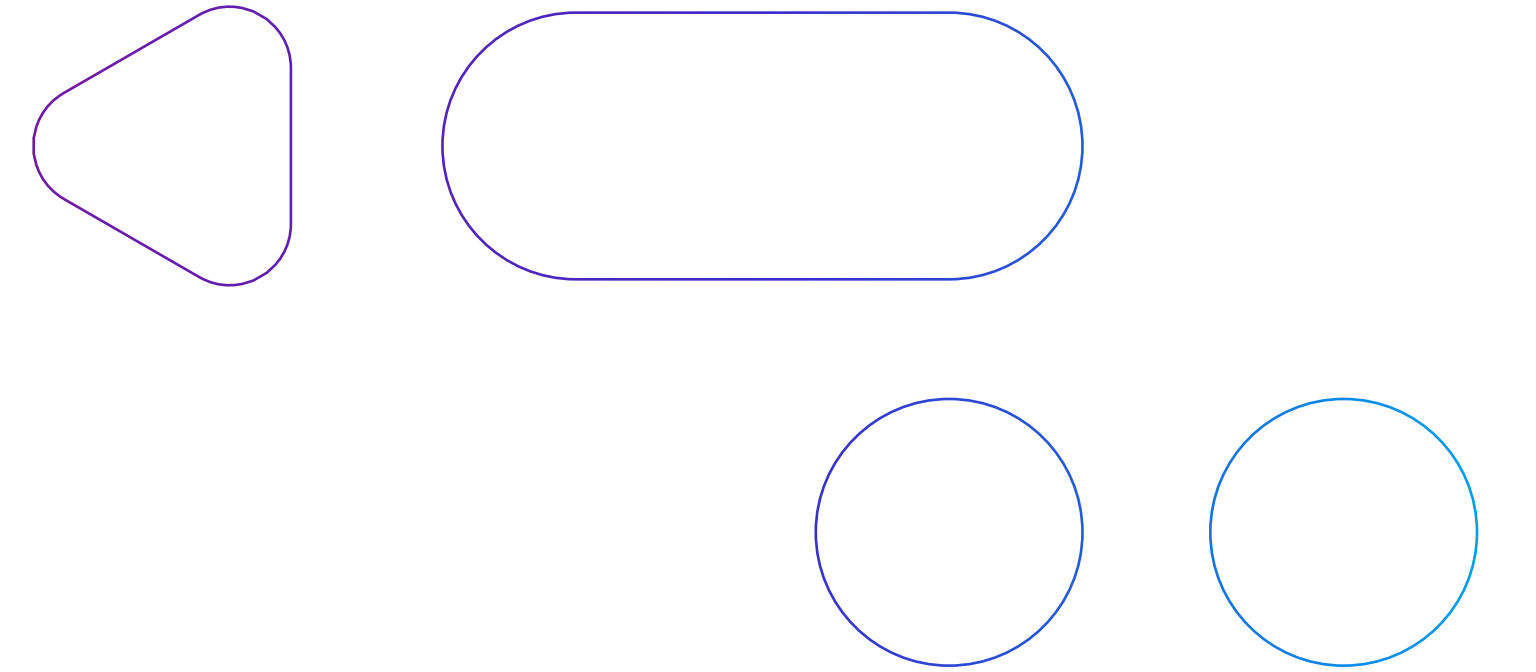
S1-7

Characteristics of non-employees in the undertaking’s own workforce

The analysis includes only persons who, as at 31 December 2025, provided services under self-employment arrangements (B2B) or civil law contracts (mandate contracts or contracts for specific work). The data covers both individuals engaged under long-term contracts and those involved in short-term projects. The reported figures reflect headcount and are not converted into full-time equivalents (FTE).

Non-employees providing work for Group companies include: :

- **Self-employed persons (B2B):** managers in fitness clubs, IT specialists, marketing experts, personal trainers in fitness clubs, lawyers;
- **Persons engaged under civil law contracts** (mandate contracts or contracts for specific work): fitness instructors and trainers conducting group or individual classes in fitness clubs, receptionists in fitness clubs, cleaning staff and administrative support personnel, lecturers at events, content creators (audiovisual materials, animations, graphics, translations), and helpline operators.



Number of non-employees in the Group’s own workforce, by gender, as at 31 December of a given year:

TYPE OF CONTRACT	YEAR	FEMALE	MALE	OTHER	NOT DISCLOSED	TOTAL	CHANGE
Non-employees	2024					6,394	
	2025	6,019	3,321	0	0	9,340	46.1%
Individuals engaged by agencies	2024					0	
	2025	25	19	0	0	44	-
TOTAL	2024					6,394	
	2025	6,044	3,340	0	0	9,384	46.8%

The data concerning non-employees in the undertaking’s own workforce has been compiled based on internal HR registers and personnel reports prepared by the respective companies within the Group.

S1-9

Diversity metrics

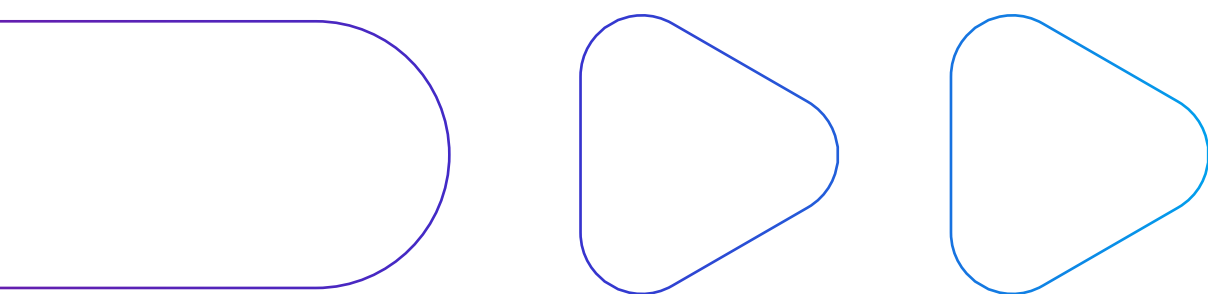
Top management in the Benefit Systems Group consists of the Management Board and employees forming the first reporting line directly to the Management Board (e.g. Director, Deputy Director, Head). These are individuals responsible for key functions and decisions taken within the Group.

The table below presents data on:

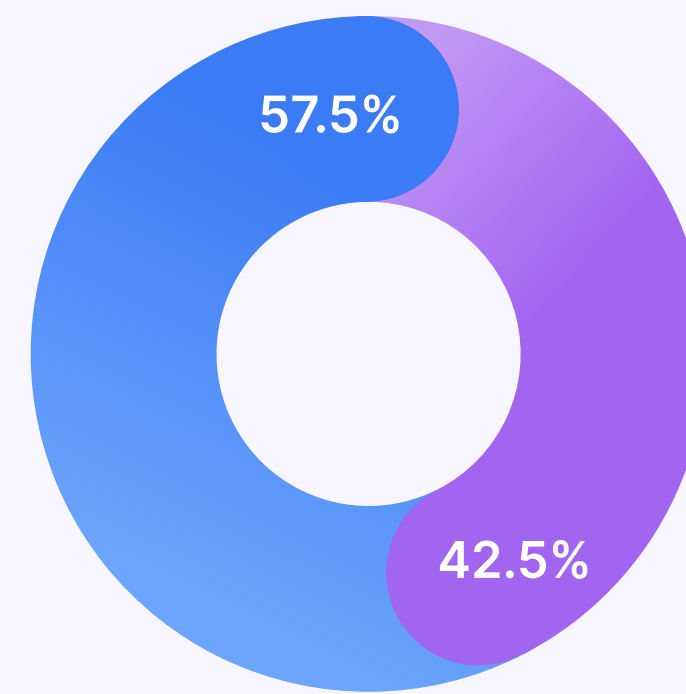
- the gender distribution and
- age structure

of members of the management boards of the companies and employees of the Benefit Systems Group, based on the workforce level as at 31 December 2025.

The diversity indicators are disclosed by the Group for the first time; therefore, comparative data for the previous reporting period is not presented.



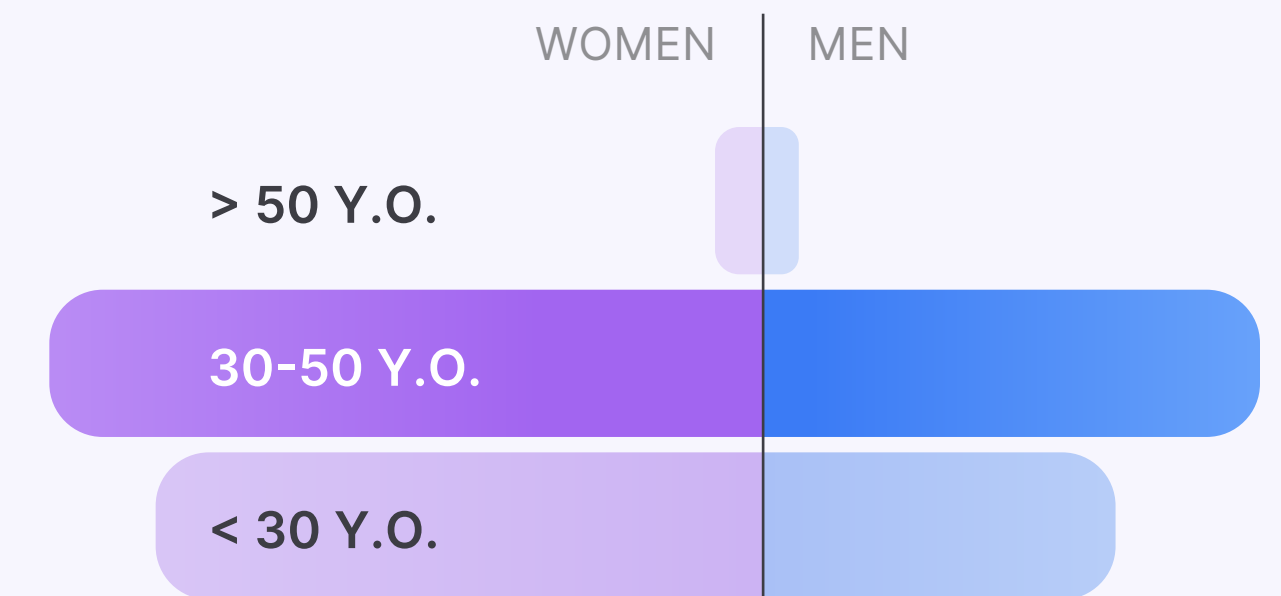
Number of top management personnel employed under employment contracts, by gender, as at 31 December 2025:



● WOMEN ● MEN

TOP MANAGEMENT	FEMALE	MALE	OTHER	NOT DISCLOSED
Number	48	65	0	0
Share	42.5%	57.5%	0.0%	0.0%

Age distribution among employees under employment contracts, as at 31 December 2025:



AGE GROUP	FEMALE	MALE	OTHER	NOT DISCLOSED
> 50 y.o.	90	65	0	0
30-50 y.o.	1,329	924	0	0
< 30 y.o.	1,132	656	0	0
TOTAL	2,551	1,645	0	0



S1-13

Training and skills development metrics

During the reporting period, no changes were introduced to the scope or organisation of the training and employee appraisal process. However, the significant increase in the share of men in the number of employee appraisals performed, as presented in the metric, resulted from the expansion of the Group’s organisational boundaries.

The average number of training hours of the own workforce in the Group in 2025 amounted to 33.1 hours.

The data concerning the average number of training hours include both employees and non-employees. The metric represents the average number of training hours per person within each gender group, calculated as the total number of training hours delivered during the

reporting period, divided by the number of all employees and non-employees in each category as at 31 December 2024.

The analysis includes all training programmes delivered by the Group, encompassing both mandatory operational training and developmental initiatives. These programmes comprised onboarding training conducted across all Group entities, while other types of training varied depending on each company’s operational profile. The metric does not include training financed individually by employees or development programmes conducted outside the formal training registration system. It also does not include higher education or postgraduate studies undertaken by employees and non-employees.

The average number of training hours was calculated using data extracted from the Group’s internal HR systems that track individual participation and assigned training hours. The metric is not expressed in full-time equivalents (FTE).

Average number of training hours of own workforce by gender in the Group:

	YEAR	FEMALE	MALE	OTHER	NOT DISCLOSED
Average number of training hours per person [h]	2024	36	24.8	0	0
	2025	29.9	38.5	0	0
Change		(16.7%)	55.7%		

Number of employee appraisals, performance reviews and career development reviews among employees by gender in the Group:

	YEAR	FEMALE	MALE	OTHER	NOT DISCLOSED	TOTAL
Proportion [%]	2024	47.8	49.2	0	0	48.3
	2025	59.3	86.6	0	0	70.0
Change		11.5 p.p.	37.5 p.p.			21.7 p.p.

The data concerning the average number of employee appraisals, performance reviews and career development reviews include persons employed under employment contracts.

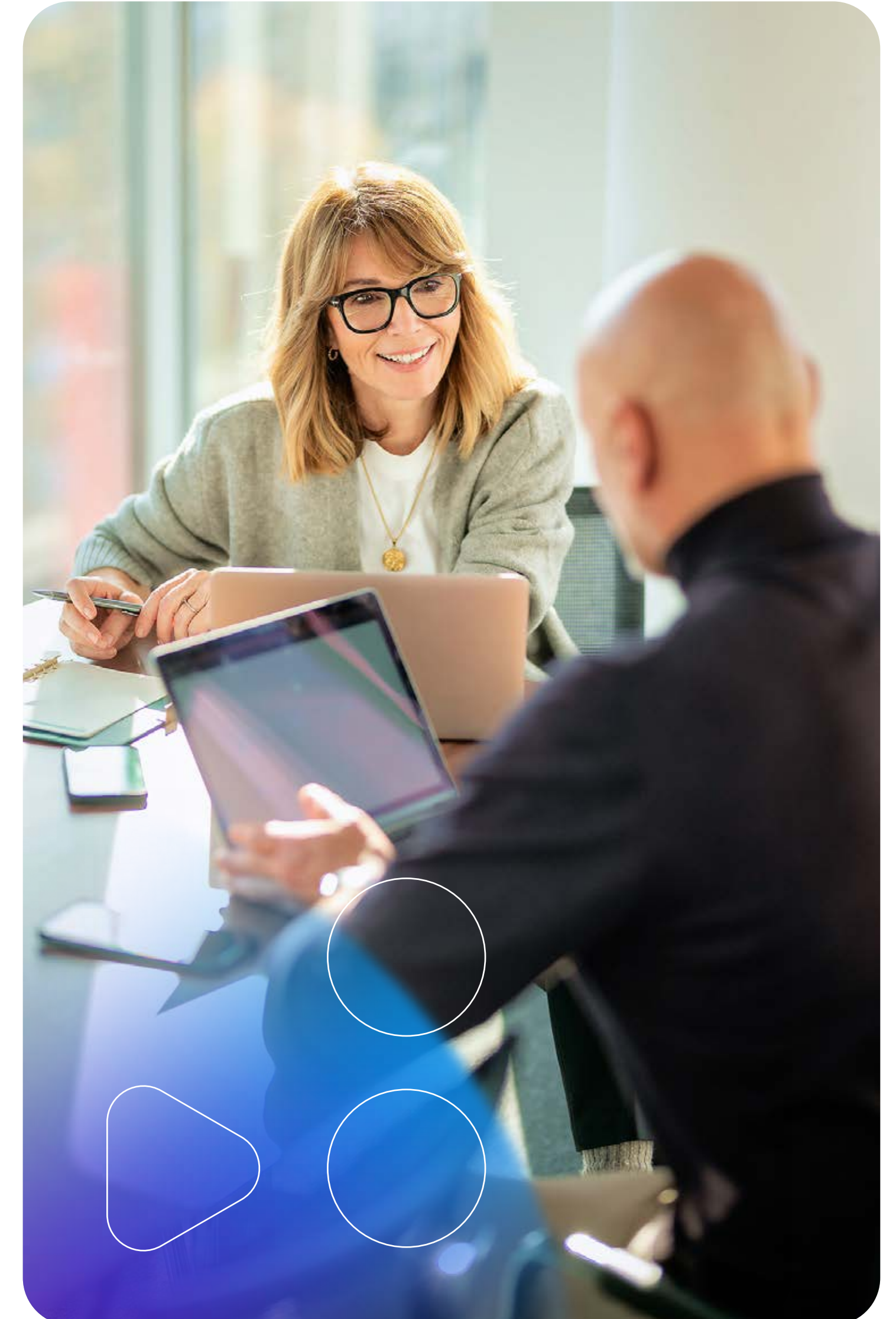
In the Parent and in the Fitness Branch, a **system for assessing the achievement of set objectives** is in place, linked to the MBO (Management by Objectives) incentive scheme. The assessment process includes the definition of individual goals, the methods and metrics for their achievement, a review of results from the previous bonus period, and the planning of development actions for the employee. Strategic objectives are cascaded from the Management Board down to managers.

In the Parent, **360 Assessments** are also conducted, enabling the evaluation of employees' competencies from the perspectives of supervisors, colleagues, subordinates and self-assessment. This assessment



Employees are subject to semi-annual performance assessments conducted during one-on-one meetings with their line managers, following a methodology developed within each team and adapted to its current operational needs.

is carried out both internally by the HR Department and with the support of external providers. After completing the 360 Assessment, the employee receives feedback on its results.



S1-16

Remuneration metrics (pay gap and total remuneration)

The Group undertook the calculation of the adjusted and unadjusted gender pay gap based on the methodology developed in 2025. The indicators relating to the gender pay gap are disclosed by the Group for the first time; therefore, comparative data for the previous period is not presented.

Unadjusted pay gap

The calculation of the unadjusted gender pay gap was based on determining the ratio of the difference between the annual average gross remuneration of men and women to the annual average total gross remuneration of men. An employee's total gross remuneration consists of the base salary under the employment contract, i.e., the salary grade rate as at 31 December, multiplied by 12 (annualised), functional allowances due for the given year, and variable components of remuneration due for the given year (bonuses and commissions provided for in relevant regulations).

The analysis covers all persons employed under employment contracts as at the last day of the reporting year, excluding employees on long-term absence (totalling at least three months during the reporting period) and employees who did not work the full 12 months during the



reporting period. Other assumptions applied in the calculation include the conversion of remuneration to full-time equivalents for employees working part-time. The variable remuneration included in the calculation represents remuneration accrued for the given year (accrual basis).

When calculating the unadjusted gender pay gap, the Group took into account diverse market practices, including the use of median remuneration instead of the mean or the presentation of data on a full-time equivalent basis. The Group selected an approach aimed at ensuring full comparability of data and methodological transparency.



The presented result remains close to both the EU average (Eurostat data for 2024: 11.1%) and the Polish private sector (Eurostat data for 2024: 11.9%), despite being influenced by differences in the employment structure within the Group, in particular by the diversity of positions held by women and men. It is also consistent with market trends, where disparities in remuneration between specific positions may be observed.

Adjusted pay gap

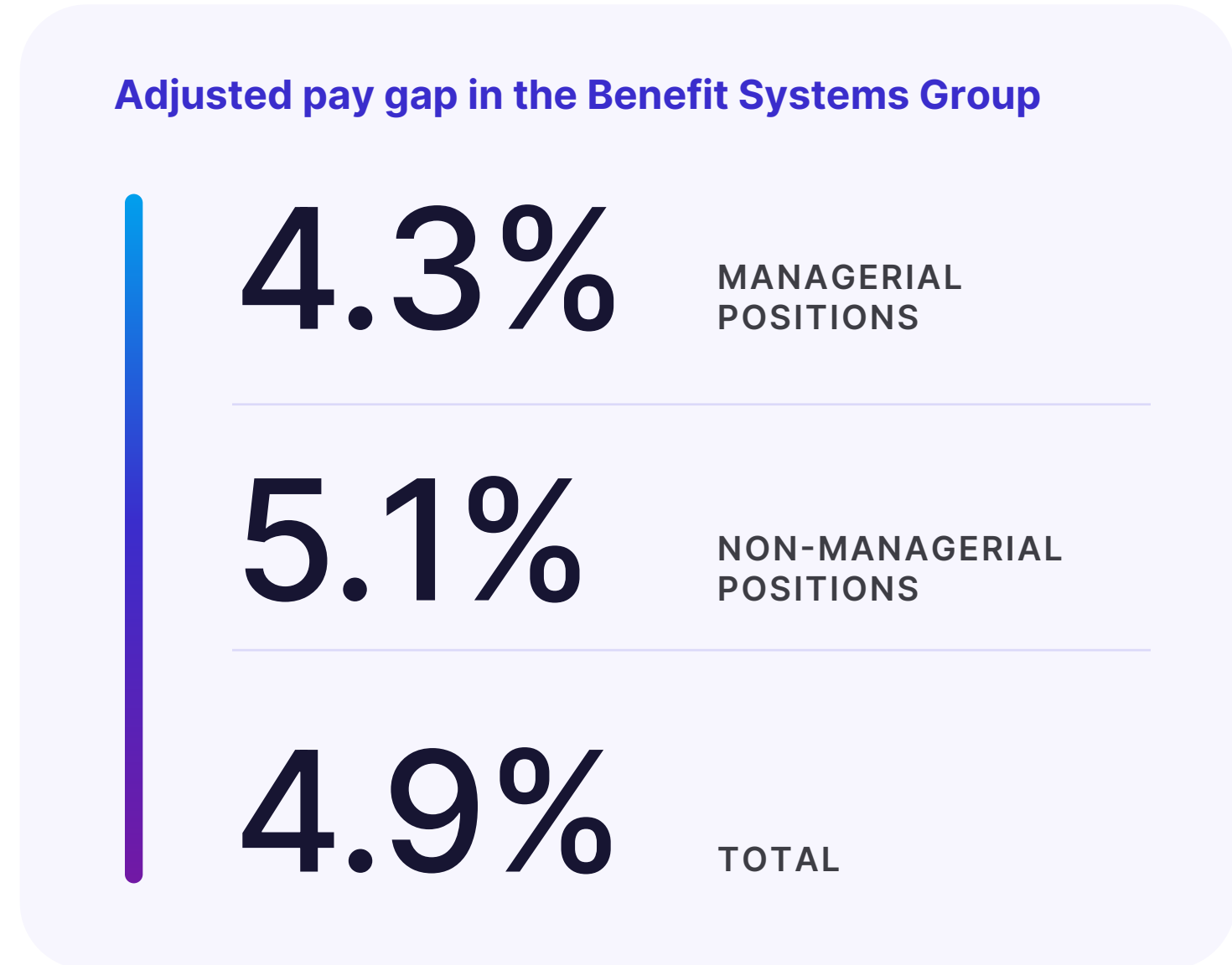
The adjusted pay gap was calculated separately for managerial positions (those managing teams) and non-managerial positions, in order to reflect differences in remuneration structures and levels of responsibility.

The principles applied in the calculation of remuneration and the exclusions are the same as those used for the unadjusted pay gap. However, for the adjusted pay gap, remuneration is presented by the following categories:

- **Non-managerial positions** – employees in specialist and expert roles, as well as managers who do not manage teams (performing expert work);
- **Managerial positions** – employees whose managerial responsibilities prevail over expert work. This also includes management of employees within a matrix organisational structure (e.g., Manager, Leader, as well as Head, Deputy Director and Director).

If the representation of either women or men in a given group is fewer than five persons, the adjusted pay gap is not calculated. The calculation covers remuneration accrued for the reporting year.

The adjusted pay gap - total was calculated using a weighted average. The presented result indicates that, within comparable positions and scopes of responsibility, the level of remuneration of women and men remains similar. At the same time, in line with the objectives set out in the ESG Strategy, this indicator remains subject to ongoing monitoring by the HR departments.

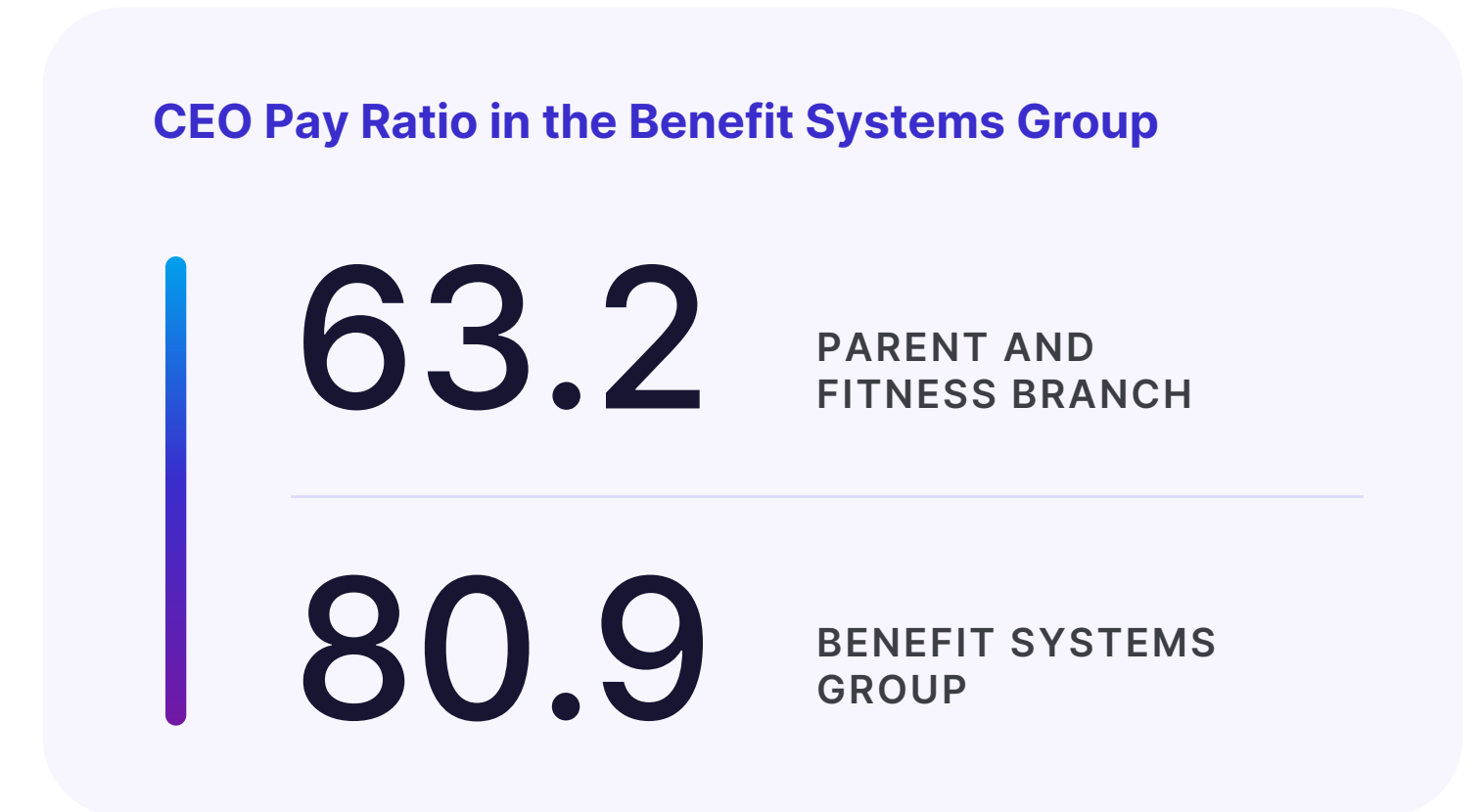


CEO Pay Ratio

The CEO Pay Ratio is calculated for the Parent together with the Fitness Branch and for the Group. The ratio is calculated as the ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of employees (excluding the highest-paid individual). The following components of remuneration under the employment contract, due in the given year, are included in the calculation: base salary, functional allowances and variable remuneration components, such as overtime remuneration, bonuses and commissions provided for in relevant regulations, and discretionary bonuses. In calculating the annual total remuneration of the highest-paid individual, the valuation of financial instruments granted under the

share-based incentive scheme was also included (series M warrants granted in 2025 relating to 2024), reduced by the exercise price of the instruments. The Group has included financial instruments granted for the preceding year, as the warrants attributable to 2025 will be granted after the publication of this Report.

The presented result should be interpreted taking into account the organisational boundaries. The Group companies operate in different markets within the European Union and outside the EU in Turkey, which leads to the diversity of remuneration levels and forms, as well as the costs of living specific to each market. Furthermore, among the components of remuneration of the highest-paid individual in the Group, the valuation of financial instruments granted under the incentive scheme is included. This valuation depends on the Company's share price, which has shown a significant increase in recent years. See Section 5.1. of the Directors' Report for a description of the Incentive Scheme rules.



S3

Affected communities

SBM-2

Interests and views of stakeholders

SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

The specific disclosure in this Section covers downstream value chain levels – the beneficiaries of the activities of the MultiSport Foundation, the main of whom are:

- children and youth,
- seniors,
- persons with disabilities,
- parents of children and teachers.

All communities affected by the impact have been included within the scope of the disclosure. This impact is primarily managed by the **MultiSport Foundation** (“the Foundation”), established in 2021, which through its activities contributes to promoting and popularising sport, encouraging a healthy and active lifestyle, and maintaining and improving physical fitness among various social groups in Poland. The Foundation’s projects align with the ESG Strategy under the Society pillar.

During the double materiality assessment process, the Group identified a material actual impact in the area of affected communities:

AREA	Specific sub-topic
IMPACT	Impact on local communities through the organisation of sports programmes and events
DESCRIPTION OF IMPACT	The Group, through its engagement in social initiatives, impacts the local community through the organisation of sports programmes and events that enhance access to physical activity and foster social integration, particularly among children and youth.
NATURE OF IMPACT	Actual ▲ ▲ positive

The Group has not identified any material negative impacts on affected communities, nor material risks or opportunities arising from them. The double materiality assessment process is described in detail in the “General Information” Section. With regard to affected communities, thematic workshops were conducted during the assessment with a representative of the MultiSport Foundation, who provided detailed information regarding the Foundation’s activities, scope and scale of operations. Additionally, the advisory firm cooperating with the Company in the assessment process conducted a survey and an interview with a representative of the beneficiaries of the Foundation’s activities. This enabled a comprehensive analysis of impacts, risks and opportunities. The results of the double materiality assessment formed the basis for updating the ESG Strategy for 2026–2027.

S3-1

Policies related to affected communities

No policy specifically related to affected communities has been implemented due to the absence of identified material negative impacts, risks or opportunities.

The principles of operation and objectives of the MultiSport Foundation are defined in detail in its statute, which is available on the Foundation's website: https://fundacjamultisport.pl/wp-content/uploads/2025/07/Statut_Fundacja-MultiSport.pdf.

Among the Foundation's objectives are:

- **promoting and popularising sport**, encouraging a healthy and active lifestyle, and maintaining and improving physical fitness among various social groups, including children from families at risk of economic poverty and those growing up in rural areas;
- **conducting activities in the area of health and sports education**, improving the psychophysical well-being of children, youth, adults and persons with disabilities, as well as preventing their exclusion;
- **supporting physical activity in society**, promoting a healthy lifestyle, entrepreneurship and employment, as well as innovation, including new technologies, particularly in the area of mental and physical health and physical activity;
- **supporting children and youth** by organising and implementing sports programmes in response to identified needs and striving to

implement systemic measures aimed at ensuring equal access to sports facilities and initiatives;

- **implementing educational activities and projects addressed to adults**, including economically active persons, in the area of psychophysical well-being, as well as non-pay solutions supporting health and an active lifestyle;
- **supporting the development of local communities** in the area of physical activity, healthy lifestyles and initiatives improving local access to sports infrastructure;
- **promoting physical activity and safe leisure** among children and youth in different social environments;
- **supporting sports organisations** in the area of sports education, initiatives promoting an active lifestyle and broadly defined sports disciplines;
- other activities aimed at supporting and developing physical activity and sport, as well as healthy lifestyles among children, youth and adults.

The statutory objectives of the Foundation are implemented through, among others, the development and implementation of projects described later in this Section, cooperation with athletes and organisations from the public and private sectors, as well as educational activities.

The Benefit Systems Group Code of Ethics has been implemented within the Foundation and is available on the Foundation's website. The Group's Code of Ethics, described in more detail in Section G1 "Business Conduct", includes, among others, channels for reporting irregularities. In 2025, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises in relation to affected communities were recorded within the Foundation's own operations. No reports within the value chain were received either; however, the Foundation did not actively monitor these issues within the value chain.

In 2025, child protection standards applicable within the MultiSport Foundation were developed. Their purpose is to ensure the safety of children and to act in their best interests, including: identifying and responding to risk factors related to harm to children, intervention procedures and principles for the protection of children's image. The policy will be monitored on a biennial basis, and its content is accessible to all stakeholders on the Foundation's website. The Foundation has also adopted procedures concerning payments, the granting of subsidies and good practices related to concluding agreements and settling funding with the Ministry of Sport and Tourism.



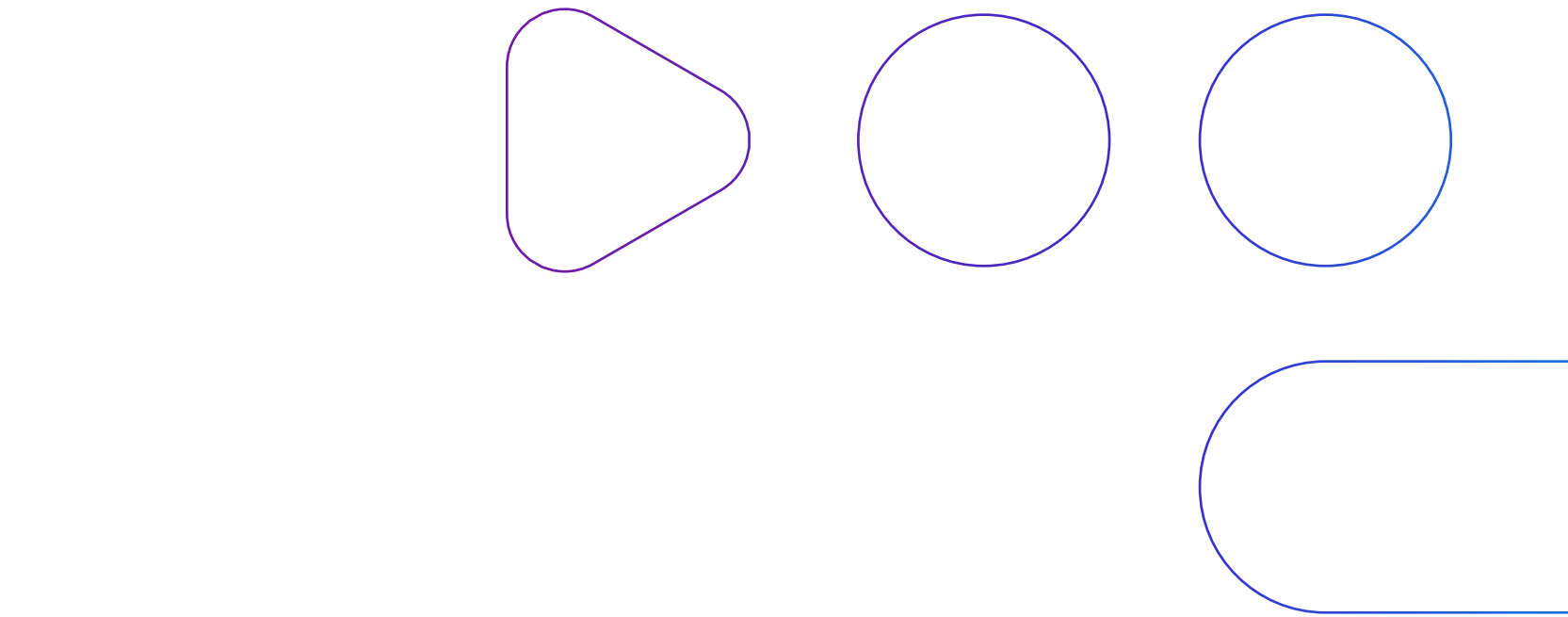
S3-2

Processes for engaging with affected communities about impacts

S3-3

Processes to remediate negative impacts and channels for affected communities to raise concerns

The Foundation, when developing the concept of each of its programmes, takes into account the needs of its beneficiaries, their representatives and attorneys-in-fact, as well as other engaged persons, such as trainers. Opinions are collected, among other means, through in-person meetings, online meetings, telephone conversations and surveys. On this basis, the frameworks of specific programmes are developed. Ongoing observations and feedback gathered during programme implementation are also important. The frequency of contacts with stakeholders or their representatives depends on the nature of the programme and may range from several meetings per week to one meeting per month. In 2025, the Foundation implemented the evaluation of all its own programmes, carried out, among other methods, on the basis of surveys addressed to participants. The findings from



these evaluations are used to implement improvements and ensure closer alignment with the needs of a given community.

Overall responsibility for the activities of the MultiSport Foundation, including responsibility for ensuring that beneficiaries are able to influence the design of programmes, lies with the Members of the Foundation’s Management Board. Operational responsibility in this area rests with the coordinators of individual programmes and the Director of Operations.

The Benefit Systems Group enables affected communities to report concerns and suspected breaches of law and ethics related to the activities of the Benefit Systems Group, as described in Section G1 “Business conduct”. At the MultiSport Foundation, such concerns may also be submitted via the contact form available on the website or directly to the coordinators of individual programmes. The due diligence process carried out in 2025, together with the update of the double materiality assessment, did not identify any negative impacts of the organisation on affected communities.

S3-4

Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

The MultiSport Foundation actively engages in promoting physical activity through the implementation of social programmes. The most important of these are discussed on the following page.

The Foundation plans to continue activities in line with its statutory objectives in the coming years and to implement them through social programmes. All programmes described above are planned to be continued in 2026. The results of activities and their effectiveness are subject to evaluation in the manner described in disclosure S3-2. The activities are linked to the targets presented in disclosure S3-5, which specifies the base year, indicators and levels of ambition, in line with the ESG strategy. The MultiSport Foundation allocated approximately PLN 3 million in operating expenditure (OpEx) in 2025 for activities related to the stakeholders listed in disclosure S3-4, while the planned budget for 2026 is approximately PLN 4 million.

The Foundation monitors and provides access to the reporting channels described in disclosure S3-2 and participates in the due diligence process, under which it identifies, assesses and monitors impacts to ensure that it does not cause or contribute to material negative impacts on affected communities. In 2025, no human rights violations or incidents related to affected communities were identified.



The MultiSport Foundation actively engages in promoting physical activity through the implementation of social programmes.



MultiSport Active Schools



A programme promoting physical activity among adolescents (aged 12–19), delivered through modern sports classes held at fitness clubs and sports events. **In 2025, 8,443 students participated.** The project received funding from the Ministry of Sport and Tourism. In addition, in 2025 the Foundation organised training sessions for teachers and trainers involved in the programmes described in points 1 and 2, with 81 people participating in person and 220 online.

MultiSport corrective & compensatory activities

A programme for preschool children and pupils in grades 0–VI, aimed at counteracting the effects of a sedentary lifestyle among children, supporting the prevention of postural defects and the development of physical activity. **In 2025, 2,202 children participated** in the programme. The project received funding from the Ministry of Sport and Tourism.

Senior in Good Shape



A programme initiated in response to the alarmingly low level of physical activity among seniors in Poland. Under the programme, seniors are offered training sessions tailored to their needs and capabilities, including online training, nordic walking activities, sports activities in fitness clubs and lectures on healthy lifestyles. The programme was developed in cooperation with the National Institute of Senior Economy and on the basis of research and surveys addressed to seniors. **In 2025, 395,350 seniors participated** in the course offered by the Online School for Seniors. A total of 9,790 people participated in nordic walking activities, and 126 people participated in pilot in-person groups organised in fitness clubs.

MultiSafety

NEW IN 2025

A nationwide social campaign addressed to children, parents and teachers. The Foundation developed a guide for caregivers and ready-to-use lesson plans for primary schools covering the prevention of risks related to sports activities, road safety, safety at home, near water, in nature and in shopping malls. The materials were distributed to primary schools in Poland and made available free of charge online at multibezpieczenstwo.pl, with unlimited use over time. The campaign received patronage from public services including the Police, the Fire Service, the Volunteer Water Rescue Service (WOPR), and the Centre for Education Development – a nationwide public teacher training institution operated by the Minister of National Education.

Brimming with Sports

A programme integrating and promoting physical activity among persons with disabilities, supporting their development through meetings and activities with Paralympians and athletes with disabilities. The project received funding from the Ministry of Sport and Tourism.

Let Us Believe in the Future of Our Children

A programme of the Rozwój Integracja Sport Foundation, in which the MultiSport Foundation acts as a Part-



ner. Under the programme, training sessions are organised for parents, caregivers, teachers, volunteers, physiotherapists and medical personnel working with children and young people with disabilities staying in educational institutions, hospitals and rehabilitation centres. The sessions are conducted by former and current athletes with disabilities, including Paralympic Games medallists.

Miniciti



Miniciti is an innovative educational space for children aged 7–15, operated as a social enterprise and established by the Miasto Dzieci Foundation. Young citizens of the miniature city take on various professional roles. The MultiSport Foundation joined the project by promoting physical activity, healthy lifestyles and professional development in sport – children learn about these elements in a miniature fitness club, which was **visited by 13,260 children in 2025.**

3X3ZONE Basketball



A pilot project of the Foundation, supporting the physical activity of children and young people through dynamic basketball training sessions, physical games and education on healthy lifestyles. Children and young people learn practical basketball exercises and activities from experts.

S3-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Within the Group, no policy related to affected communities has been implemented, and no negative impacts, risks or opportunities were identified in the due diligence process or during the double materiality assessment. With regard to the identified positive impact, the Foundation has adopted a PR Strategy containing action plans for 2025–2030 and defining annual project plans.

The Foundation sets measurable annual targets for each programme it implements. Progress is monitored and reported by programme coordinators to the Foundation’s Management Board. Progress is mo-

nitored monthly, with summary reviews conducted on a semi-annual and annual basis. Baseline values for measuring progress are based on the previous year’s data. The results are published in the Foundation’s annual activity report and in the financial statements on the Foundation’s website. In accordance with the updated ESG strategy of the Group, targets for 2026–2027 have been defined in relation to the

ESG strategy objectives related to increasing positive impacts ▼

OBJECTIVE	METRIC	BASELINE YEAR		
		2025	2026	2027
A minimum of 35,000 beneficiaries annually participating offline in free programmes and events engaging diverse social groups, organised by the MultiSport Foundation	Number of beneficiaries	33,902	min. 35,000	min. 35,000
A minimum of 370,000 beneficiaries annually participating online in free programmes and events engaging diverse social groups, organised by the MultiSport Foundation	Number of beneficiaries	395,570	min. 370,000	min. 370,000

Foundation’s activities, with 2025 as the base year:

- Pillar: **Society**
- Priority: **We activate and engage**
- Commitment: **We promote physical activity and healthy lifestyles across various social groups**

The targets and indicators were adopted on the basis of the results of the double materiality assessment and a workshop conducted with a representative of the Foundation. During the workshop, the evaluation of projects was taken into account, including the results of surveys and reports submitted by coordinators. The targets are monitored by the MultiSport Foundation through reports. In the case of offline beneficiaries, these are monthly reports submitted by trainers to the coordinators of individual projects, while in the case of beneficiaries of online programmes, they are reports generated by the platform on which the activities take place. Detailed information on the ESG Strategy, including stakeholder engagement, is described in the “General information” Section.

S4

Consumers and end-users

SBM-2

Interests and views of stakeholders

SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

The scope of disclosures presented in this Section covers the downstream value chain. The disclosure relates to natural persons who are recipients of the Group's services. Among them, end-users in the B2B2C and B2C segments are distinguished, in accordance with the definitions adopted in the "General information" Section. According to the ESRS, these groups fall under category (iii) – users who depend on accurate and accessible product- or service- related information to avoid potentially damaging use of a product or service. In addition, certain parts of this Section refer to B2B clients (hereinafter referred to as "clients), who are employers entering into agreements for the

provision of employee benefits for their staff. While not classified as consumers or end-users under the ESRS, their role as intermediaries in the delivery of benefits and their influence over decisions regarding the use of the Group's services justify their inclusion in the contextual analysis of the Group's impacts.

Based on the double materiality assessment conducted, the Group did not identify any consumer or end-user groups particularly vulnerable to elevated risks of negative impact related to its own operations and value chain, as well as the products and services offered in business relations.

The perspective of consumers and end-users constitutes a central element of the business strategy and the ESG strategy, which takes into account material impacts, including respect for human rights, as well as risks and opportunities related to this stakeholder group. The processes of engagement and dialogue with consumers and end-users in relation to the management of impacts are described in disclosure S4-2.



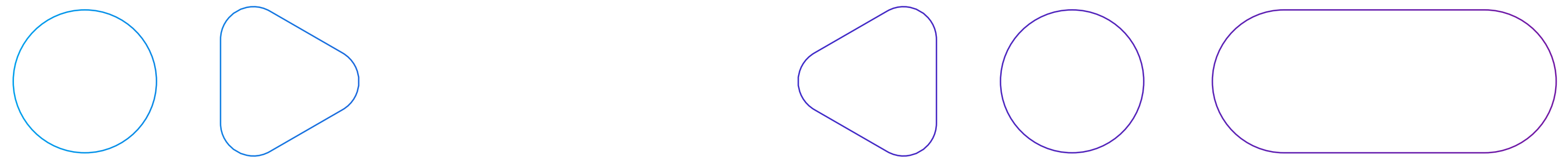
The Group provides end-users with solutions in the areas of healthy lifestyles, well-being, and employee benefits. According to the Group’s data, the end-users on whom a material impact is exerted are primarily adults who are economically active and reside in cities with a population exceeding 100,000 inhabitants.

The strategic priorities, described in the “General information” Section, focus on the development of current services, products, and the fitness club offering, thereby enhancing the positive impact on the mental and physical health of end-users. The identification of material risks and opportunities enables the Group to support the optimisation of its business model through the development of the services and products offered and the minimisation of risks – the Group continuously enhances safety systems, data protection policies and compliance procedures to prevent privacy breaches and other threats associated with operational activities and the external environment.

The actions undertaken by the Group in relation to this impact, which result in positive outcomes, are described in disclosure S4-4. Sport cards and fitness clubs are offered on all markets where the Group operates. Wellbeing activities within the available product offering are carried out in Poland. The stakeholders covered by this positive impact correspond to the end-users presented at the beginning of this Section.

In the double materiality assessment, the Group identified a positive impact on end-users:

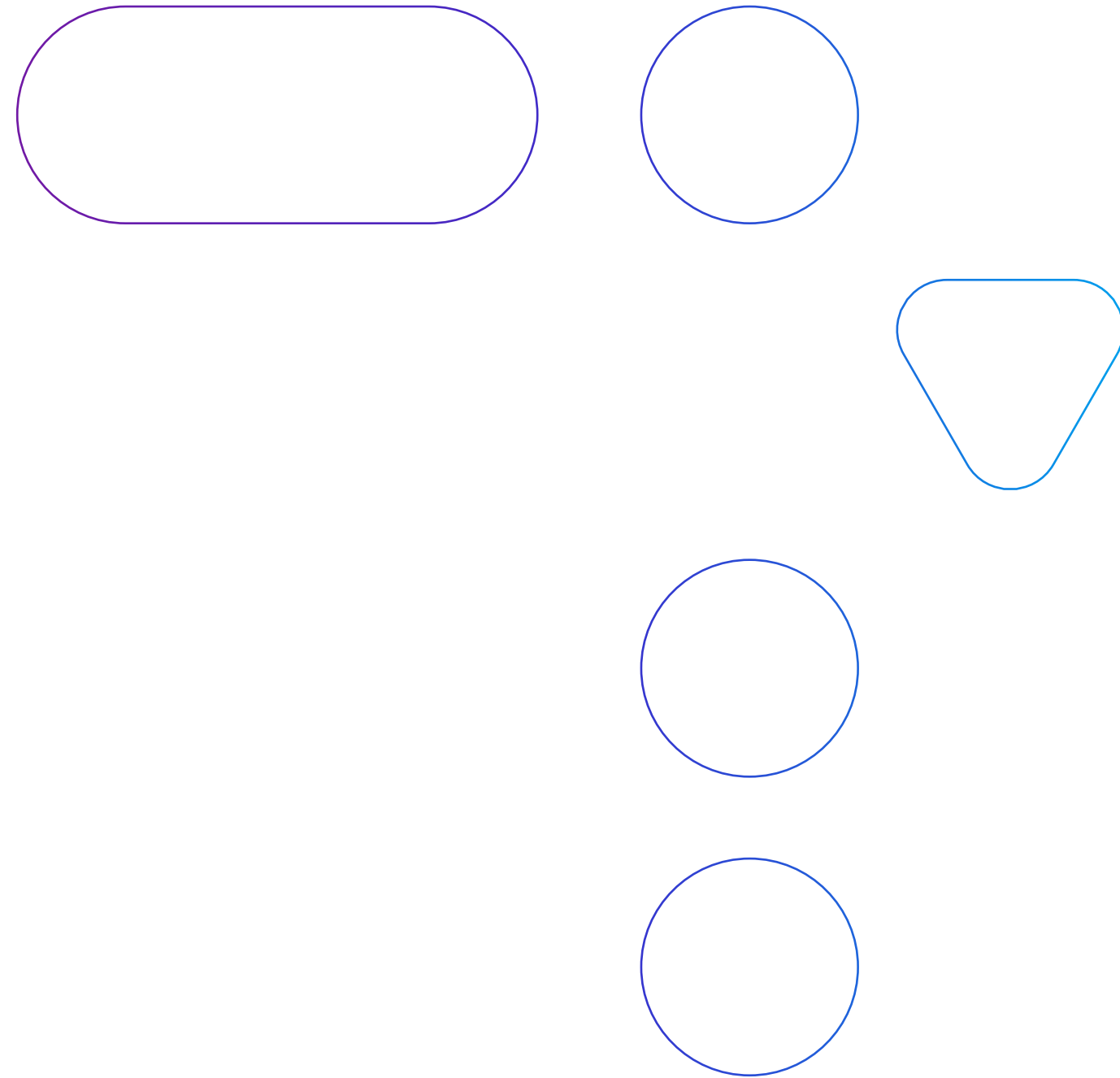
AREA	IMPACT	DESCRIPTION OF IMPACT	NATURE OF IMPACT
Specific sub-topic	<p>Impact on physical and mental health through increased physical activity and improved well-being enabled by the Group’s products:</p> <ul style="list-style-type: none"> ○ Sport cards ○ Fitness clubs ○ Wellbeing offering 	<p>The Group contributes to the enhancement of quality of life, physical health and mental well-being by offering solutions that foster active lifestyles and overall well-being.</p> <p>Sport cards provide a broad base of users with access to sports and recreation facilities, encourage sustained engagement in regular physical activity and promote awareness of healthy lifestyle choices.</p> <p>The growing number of the fitness club network ensures users access to sports facilities and professional trainer support, fostering regular physical activity and the development of local sports communities.</p> <p>The platforms, solutions and consultations with specialists support the personal well-being of users, for whom personalised goal pathways are also available.</p>	<p>Positive actual ▲ ▲</p>





Material risks arising from the impacts and dependencies related to the end-users of the Group, identified through the double materiality assessment, include:

AREA	RISK	RISK DESCRIPTION
Occupational health and safety	Risk of a pandemic of infectious diseases and the introduction of restrictions	Risks associated with potential restrictions on the operation of sports and fitness facilities during a future pandemic. These include the consequences of complying with stringent sanitary requirements, maintaining social distancing, or suspending operations. Such disruptions could lead to reduced service availability, a decline in user numbers, and increased operating costs associated with the implementation of necessary health and safety measures. Additionally, there is a risk of revenue loss due to suspended operations, as well as potential challenges in returning to business as usual following the lifting of restrictions.
Privacy	Risk related to cybersecurity and the protection of end-user personal data	The Group is exposed to risks related to cybersecurity and the protection of end-user personal data, particularly in the context of breaches of privacy and the security of personal data. Data breaches may lead to unauthorised access to sensitive information and may result in severe legal, financial and reputational consequences.
	Risk of negative consequences of using artificial intelligence	The implementation and use of AI tools without appropriate oversight and safeguards may lead to unintended adverse effects for the Company, employees, users, clients and business partners, related to breaches of privacy, cybersecurity incidents, loss of compliance with regulations (e.g. the GDPR, the AI Act, etc.) and unethical operation of the algorithms used.



AREA	RISK	RISK DESCRIPTION
Access to (quality) information	Risk of misleading consumers	The provision of incomplete, untrue or misleading information regarding activities, including those related to products, ethics or social projects, may mislead consumers. This risk may be associated with non-compliance with regulations governing communication on products and activities (Directive (EU) 2024/825 on empowering consumers for the green transition).

Identified opportunities:

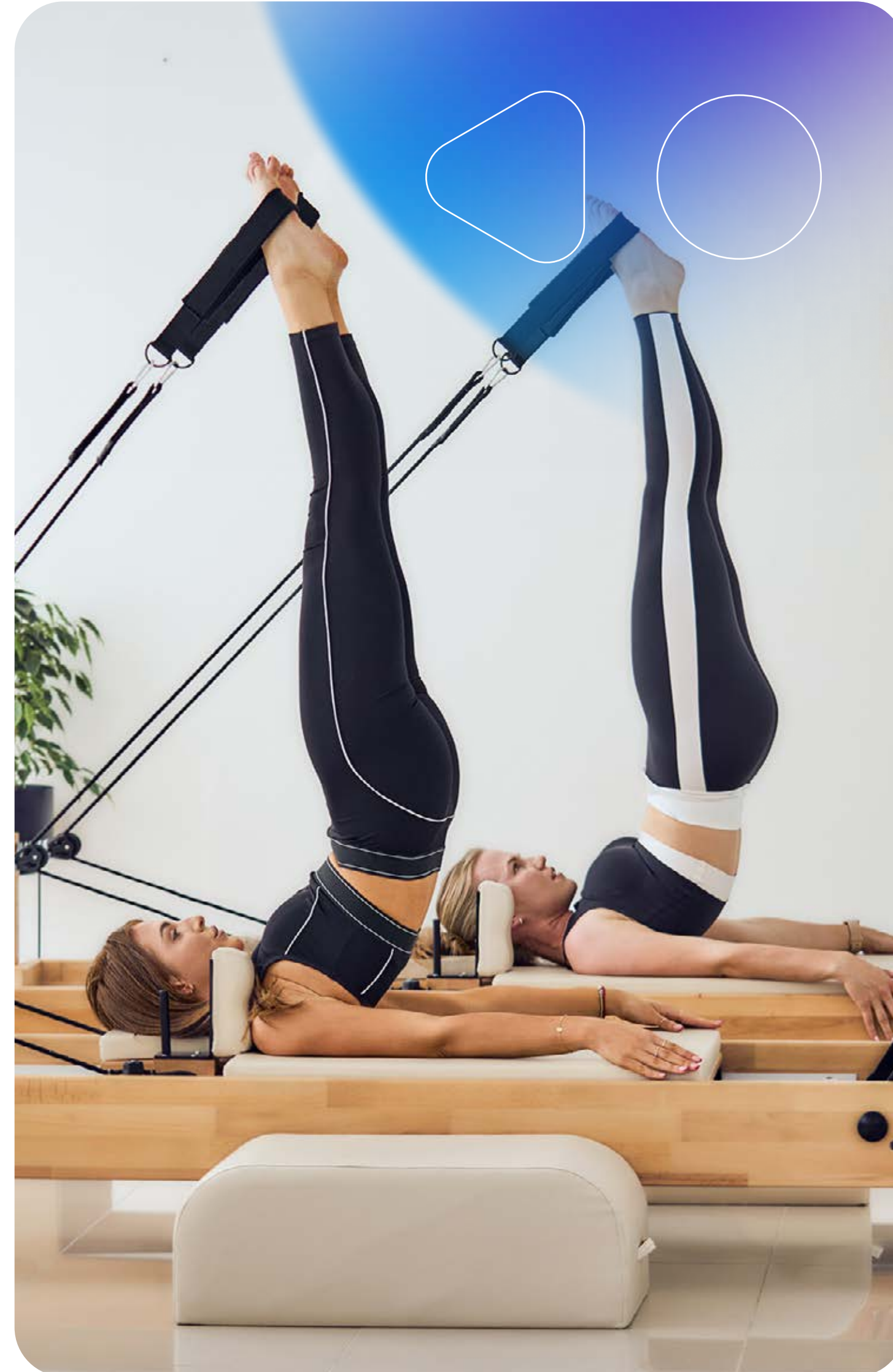
AREA	OPPORTUNITY	OPPORTUNITY DESCRIPTION
Specific sub-topic	Use of digital technologies in building client and user engagement	The use of digital platforms, such as applications, to offer personalised training programmes, information on health, well-being and the safe use of equipment, as well as applications for HR departments supporting the management of employee well-being. This may improve user satisfaction and the operational efficiency of clients and thereby contribute to the business development of the Benefit Systems Group. At the same time, the digitalisation and integration of HR and benefit processes ensure equal access to benefits and support their transparent and responsible management.
	Building awareness of the role of well-being and a healthy lifestyle, which translates into business growth	The business model of the Group supports care for the health and well-being of employees employed by the Group's clients, aligning with their sustainability strategies. Following the pandemic, the market is increasingly seeking partners offering comprehensive well-being solutions. For the Group, this means growing demand for professional and measurable programmes – in the area of both physical and mental health.

S4-1

Policies related to consumers and end-users

The Code of Ethics in force within the Group takes into account the interests of end-users, particularly in the area of consumer rights protection. Under the Code, the Group commits to:

- **ensuring the quality and safety of services and undertaking actions** to prevent potential risks to health or safety,
- **providing reliable and transparent information**, supporting the informed use of its offering,
- **protecting users' personal data and privacy** by complying with applicable regulations and applying appropriate technical and organisational measures,
- operating in accordance with the principles of **ethical advertising and marketing**, avoiding misleading content and manipulation,
- **providing effective and accessible mechanisms for submitting and handling complaints and claims**, and taking corrective action in the event of irregularities, where necessary, cooperating with relevant national and supranational authorities in the area of consumer rights.



The above commitments are also reflected in the Responsible Business Conduct Policy adopted by the Group in 2025, in the section on consumer rights protection, developed in accordance with the UN and OECD guidelines. In the Policy, the Group commits, among other things, to respecting human rights that are material to end-users, conducting due diligence processes in this area, and avoiding infringements and responding when negative impacts of business activities on this area are identified. The Policy is complemented by the Responsible Business Conduct Procedure. Despite the absence of identified material actual or potential negative impacts in areas related to the protection of competition and consumer rights, the Group undertakes preventive actions in this area in accordance with generally applicable law, taking into account the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. One of these actions is strengthening the corporate culture through the implementation of a number of internal regulations that provide channels for reporting cases of legal violations, including human rights violations, as well as ethical misconduct – including that related to the principles of fair competition and consumer protection.

The above policies are described in Section G1 “Business conduct”.

Within the Group, a number of internal regulations are in place that cover end-users, as defined in disclosure S4.SBM-2. The following policies, rules and procedures in the Parent and the individual subsidiaries (of which the largest is the MAC Group of Turkey) relate to the material impacts, risks and opportunities identified in the Group.

IRO	IRO-RELATED REGULATIONS	SCOPE OF REGULATION	KEY CONTENT	RESPONSIBILITY
Positive impact and opportunities				
<p>Impact on physical and mental health through increased physical activity and improved well-being enabled by the Group's products: sport cards, fitness clubs and a wellbeing offering</p> <p>Use of digital technologies in building client and user engagement</p> <p>Building awareness of the role of well-being and a healthy lifestyle, which translates into business growth</p>	Group strategy	Group	The Strategy indicates the key directions for the development of the Group in terms of the products and services offered.	Management Board/ Strategy & Pricing Director
Risks				
<p>Risk of a pandemic of infectious diseases and the introduction of restrictions</p>	Group strategy	Group	The Strategy indicates the key directions for the development of the Group in terms of the products and services offered, including diversification and expansion.	Management Board/Strategy & Pricing Director
	Business continuity management policy at Benefit Systems S.A.	Parent	Sets out the principles of conduct aimed at ensuring the proper management and mitigation of the risk of events disrupting the business operations of the Parent that may have a negative impact on its finances, the provision of services and its reputation.	Business Continuity Management Coordinator

IRO	IRO-RELATED REGULATIONS	SCOPE OF REGULATION	KEY CONTENT	RESPONSIBILITY
<p>Risk related to cybersecurity and the protection of end-user personal data</p>	Regulations for major products	Parent, MAC Group	Define the rights and obligations of individuals using the products and services.	Directors of the respective product lines: MultiSport, Multi.Life, MyBenefit
	Privacy Policy	As described in Section G1 “Business conduct”		
	Cookie Policy	Parent, MAC Group	Regulates the use of cookies on the websites, specifying their types, functions, and the options available to users for managing cookie settings	Head of Legal
	Personal Data Protection Policy	As described in Section G1 “Business conduct”		
	Information Security Policy	Parent	Lays down general rules for information security management and establishes an Information Security Management System.	IT Department Director/ Security Officer
<p>Risk of negative consequences of using artificial intelligence</p>	Rules for the use of AI Systems	Parent	Define the principles for the safe and lawful use of AI systems in the Parent, distinguishing between publicly available and corporate systems and specifying what data may be entered. Its purpose is to increase awareness of risks and responsibilities and to ensure compliance with the Company’s security policy, ethical standards and data protection requirements.	IT Department Director
<p>Risk of misleading consumers</p>	Procedure for preventing potential negative impacts on the health of recipients of services and content in the area of psychophysical health	Parent	The Procedure sets out the principles for establishing cooperation by the Parent with experts in fields related to mental and physical health, as well as for the preparation, verification and publication of factual materials and information provided to products users and clients, as well as to recipients of content published online and in the media.	Head of Wellbeing, New Product Development Department

With regard to the identified material risks and opportunities that have been incorporated into the risk management system, the Risk Management Policy in the Group is also in place, setting out the main objectives and principles of risk management. The Policies are consistent with the Code of Ethics described above and together define the framework for conducting the due diligence process in accordance with the UN and OECD guidelines. The Parent and the Fitness Branch have a set of key documents related to end-users, referring to the impacts identified in this area. Within the Group, a diverse range of rules and practices concerning end-users is in place. In the subsidiaries, product regulations and cookie policies have been implemented among other

rules; however, the existence and scope of internal regulations are adapted to the type and scale of operations and to local requirements. In the Fitness Branch, minor protection standards are in place to ensure a safe environment for children, eliminate the risk of harm, and promote respect for and the protection of their rights. These standards also define the responsibilities of staff, guardians, and users of the fitness clubs. The implementation and oversight of these standards are the responsibility of club management, and personnel undergo regular training in child protection policies and the identification of signs of harm. The Group considers the interests of consumers and end-users by de-

signing policies, procedures, and regulations that ensure high-quality service and safeguard the transparency and safety of the business relationship. The Compliance Policy adopted in the Parent, described in detail in Section G1 “Business conduct”, sets out the fundamental principles of operation in the area of compliance risk management, including the monitoring of policies. The main policies are available on corporate websites, with the website address also indicated in the agreement signed with the client. Users may also access the internal regulations via the product-related applications. All internal regulations are available on the intranet for employees and non-employees.



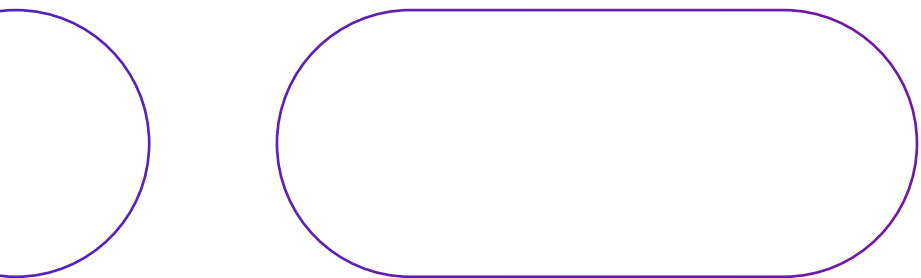
S4-2

Processes for engaging with consumers and end-users about impacts

The Parent and its subsidiaries actively engage with clients and end-users through recurring surveys on their experiences and opinions (satisfaction surveys, Net Promoter Score (NPS) surveys, exit interviews, etc.) to integrate their perspectives into decision-making processes. As part of the update of the double materiality assessment, representatives of clients and end-users were also engaged in the dialogue and described the Group’s impact on clients and B2B2C users. The communication mechanisms described below are designed not only to collect feedback but also to support the identification and monitoring of material impacts on users.

The Company engages in both direct and indirect communication with clients and end-users.

Communication is conducted through various channels, including:



CHANNEL	FREQUENCY	TYPE	RESPONSIBILITY
Direct contact	Ongoing	Email, telephone, personal communication, traditional mail	<ul style="list-style-type: none"> ○ Director of BBSA Client Relations Department ○ Director of Fitness Branch Sales and Client Service
		Contact forms on corporate websites	Depending on the source and nature of the communication: <ul style="list-style-type: none"> ○ Director of the BSSA Client Relations Department ○ Director of Fitness Branch Sales and Client Service ○ Product Line Directors ○ Director of Investor Relations ○ Director of the Partner Relations Department ○ Director of the Legal Department
		Social media platforms (Facebook, Instagram, TikTok, etc.)	<ul style="list-style-type: none"> ○ BSSA Marketing Director ○ Director of Fitness Branch Sales and Client Service
Analysis and research	Once a year	NPS and satisfaction surveys conducted by an external company	<ul style="list-style-type: none"> ○ Head of Analytics
		User surveys, including MultiSport Index	<ul style="list-style-type: none"> ○ Head of Analytics
	Once a month	Internal NPS and satisfaction surveys	<ul style="list-style-type: none"> ○ Head of Analytics
		Qualitative audit of call centre calls and email communication of the Parent’s helpline	<ul style="list-style-type: none"> ○ Head of Analytics

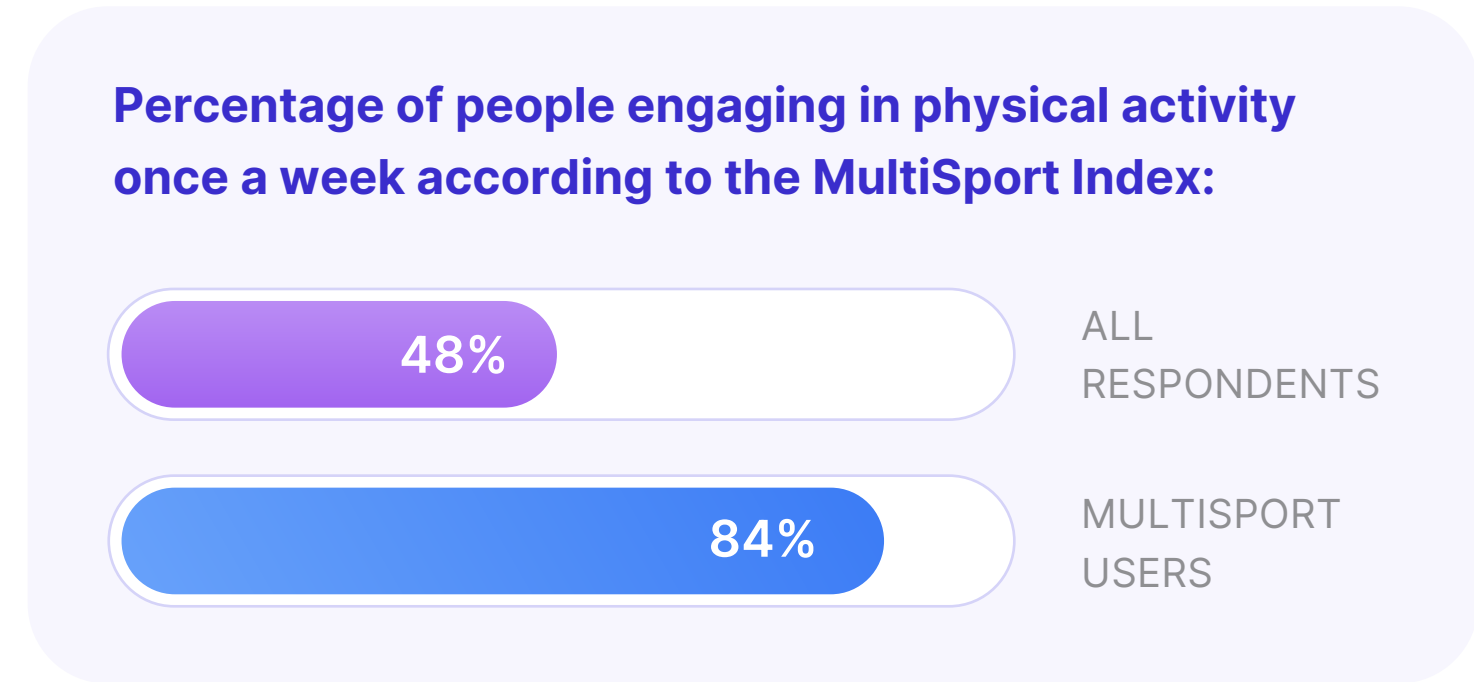
The communication channels presented in the table also operate in the subsidiaries, to the extent adapted to the nature of their activities. Within the Group, the opinions of end-users are taken into account in decision-making processes concerning the product offering – responsibility for this area in the Parent lies with the Members of the Management Board, who oversee the areas indicated in the table above. The results of end-user engagement activities are documented and reported to the Management Board, and are used to support actions and decision-making. Analytical processes within the Group are centralised and, as a rule, fall under the responsibility of the Head of Analytics. In the subsidiaries, the departments responsible for contact and surveys report to the management boards or to employees holding other managerial positions within the companies.

One of the key annual surveys is the **MultiSport Index**, conducted as part of the MultiSport programme. It involves examining the physical activity of Poles and analysing movement habits, the level of engagement in various forms of activity, and attitudes towards a healthy lifestyle. The results of the latest edition of the report showed, among other things, that the share of respondents undertaking physical activity once a week amounts to 48%, while among MultiSport users the share is 84%.

The effectiveness of interactions with clients and end-users, which influences the actions undertaken, is assessed through:

- **results of satisfaction surveys** and NPS assessments,
- **analysis of key performance indicators (KPIs)**, including the volume of enquiries and responses over a given period, average response time, and client retention rates,
- **user and client feedback** provided via online platforms and social media.

No groups have been identified as being particularly vulnerable to impacts or marginalised.



S4-3

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

In the double materiality assessment, no negative impacts were identified in the area of consumers and end-users. The Group has implemented channels for clients and users to raise concerns. These processes support the provision of remedial actions in the event of negative impacts. The method for reporting suspected violations by persons outside the organisation is described in Section G1 “Business conduct”. Users also have the option to contact the Data Protection Officer, or another person responsible for personal data protection, in matters related to the processing of their data. If other concerns and needs need to be raised, users may use the engagement channels described in disclosure S4-2.

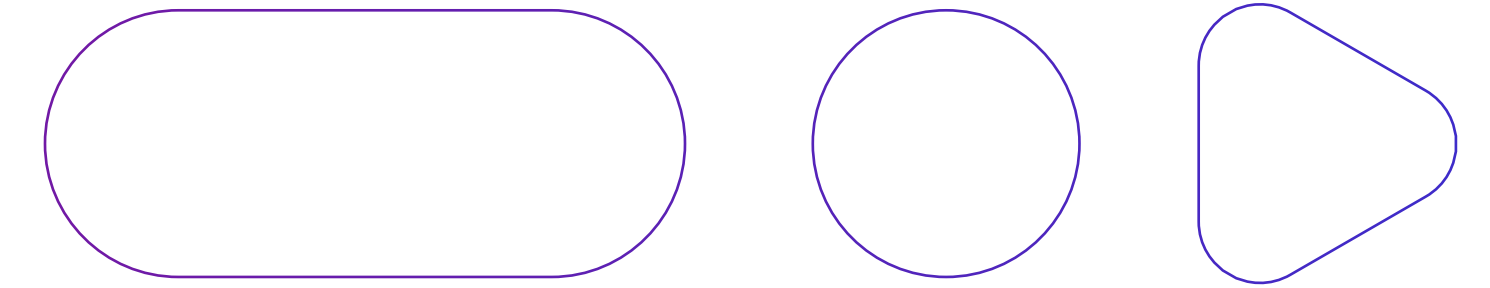
The availability of these channels is supported by IT systems and complaints handling procedures. Customer service staff are appropriately trained. To ensure ease of access, the Group’s corporate website includes a dedicated ‘Help and support’ Section, which provides information on available reporting channels, including email addresses, helpline numbers, and contact forms.

As part of its business relationships, the Group does not require partners to provide channels for raising concerns; however, it communicates the channels available within the Group for external parties, as set out in the publicly available Code of Ethics. Reported and resolved issues are tracked and monitored through a suite of processes and tools that support effective case management and enable evaluation of channel performance.

These include, depending on the company:

- dedicated report management platform,
- satisfaction surveys conducted upon case closure,
- service process audits and reviews,
- periodic assessments of front-line staff performance based on user interaction analysis, KPI outcomes, and user feedback.

Once a report is received, the responsible employee analyses the issue and provides a response in line with applicable procedures. Where ne-

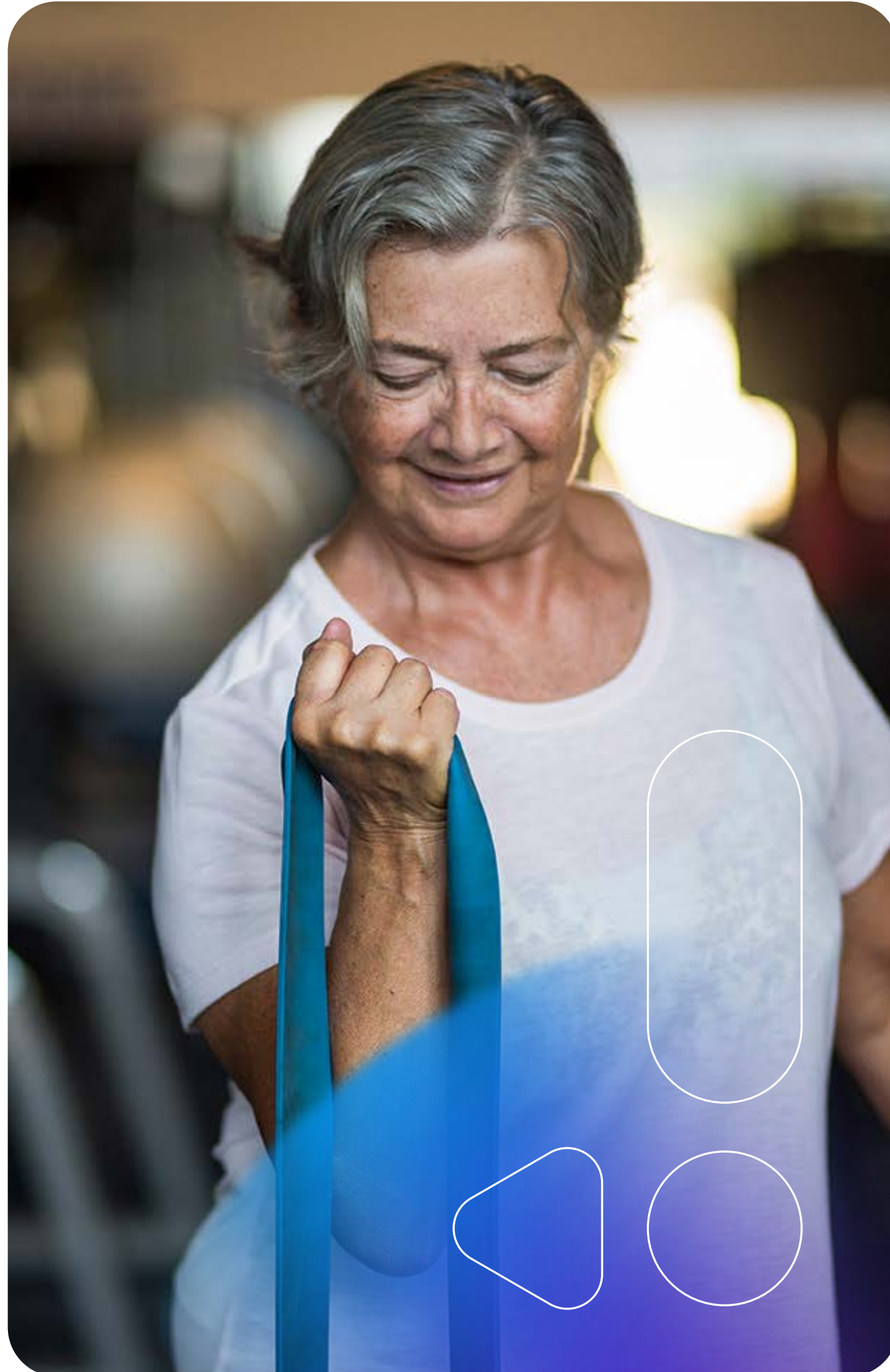


cessary, the case is consulted with the appropriate department. Business customer service also encompasses aspects of cooperation, billing, contract negotiation, and service implementation.

To evaluate whether end-users are aware of the concern-raising mechanisms and whether they trust them to express their concerns or needs, the Group companies apply the following measures:

- surveys,
- analysis of submissions and service quality,
- feedback from first-line staff,
- usability testing and customer journey mapping,
- analysis of communication and visibility of available reporting channels.

The Group does not currently operate a unified, dedicated policy for the protection of end-users submitting reports of irregularities.



S4-4

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

In 2025, the Group companies managed identified material impacts, risks and opportunities related to end-users. Insights into these impacts, risks, and opportunities were obtained through the double materiality assessment, which the Group treats as a point of departure for identifying areas requiring action.

Impact on physical and mental health through increased physical activity and improved fitness enabled by the Group's products, Use of digital technologies in building client and user engagement; Building awareness of the role of well-being and a healthy lifestyle, which translates into business growth (entity-specific disclosures)

The entity-specific disclosure takes into account both the positive impact of the Group on end-users through its products and services (sport cards, fitness clubs, wellbeing offering), as well as opportunities

arising from the use of digital technologies and the growing market demand for comprehensive wellbeing solutions.

The Group contributes to the enhancement of quality of life, physical health and mental well-being by products and services that foster active lifestyles and overall well-being. Sport cards and fitness clubs are offered on all markets where the Group operates. The wellbeing offering is available in Poland and responds to the needs of users in the area of education on psychophysical health. The stakeholders covered by this positive impact correspond to the end-users presented at the beginning of Section S4 "Consumers and end-users".

At the same time, the Group identifies opportunities in the area of technology and in building awareness of the role of wellbeing and a healthy lifestyle. Digital platforms and product applications may be used to offer personalised training programmes and instructions, manage non-pay benefits, as well as provide educational materials related to health and wellbeing.

○ **Sport cards, including the MultiSport membership card**

Sports membership cards are the main product offered by the Group in all markets in which it operates. **The cards are offered to B2B clients, and the users are the clients' employees and accompanying persons.**

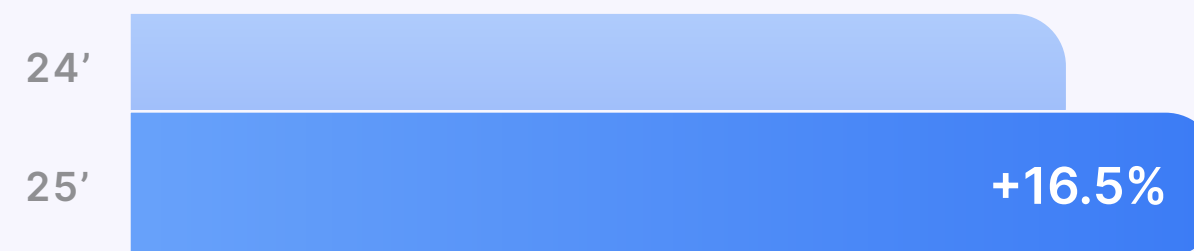
The offering includes various types of cards tailored to users' needs, differing, among other things, in the frequency of access to facilities. Depending on the market, MultiSport membership cards, such as Senior, Student and Kids, are also available. Sports membership cards, under a brand other than MultiSport, are also offered by the subsidiary Vanity Style Sp. z o.o..

Users of sports membership cards have access to an extensive network of the Group's own facilities and partner facilities, which facilitates regular physical activity. The partner base is systematically expanded in order to respond as broadly as possible to the diverse needs of users and to support clients in offering employees comprehensive wellbeing solutions. The development of the partner network encompasses both popular forms of activity and more niche offerings, allowing for greater flexibility in the use of the offering. Partners include, among others, trampoline parks, rope parks, salt caves and oxygen



Number of sport cards ('000)

SEGMENT	Q4 2024	G4 2025	CHANGE
Poland	1,592.4	1,784.8	12.1%
Foreign Markets EU	550.6	680.3	23.6%
Turkey	21.4	56.6	164.5%
RAZEM	2,164.3	2,521.7	16.5%



therapy facilities. The MultiSport application constitutes an additional tool supporting users – it enables the use of a virtual MultiSport membership card, the search for facilities and checking available services, as well as providing access to online training materials. The availability and scope of activities offered under the MultiSport membership card in Poland were communicated through the “Masz to w MultiSport” campaign, which presented the diversity of facilities and services available to users.

The positive impact of the Group on physical activity is measured by the number of active sports membership cards, which increased year on year in each segment. The impact in this area is primarily generated by the Parent.

Sections 2.8.- 2.10. of the Directors' Report also provide references to the total number of sports cards.

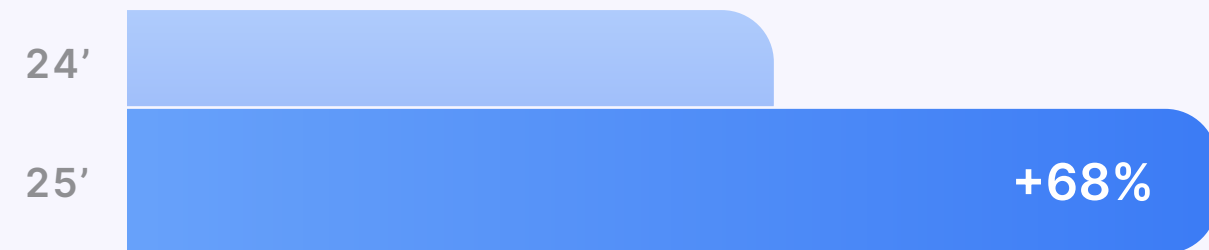
As part of the development of the offering and to increase access to sports facilities, the possibility of international visits at selected facilities in the countries where the Group operates was introduced at the end of 2025.

○ **Fitness clubs**

The fitness club networks owned by the Group complement the offering in the area of sports membership cards. The Group’s activities are based on linking the sale of sports membership cards with the fitness club infrastructure owned in Poland and in all foreign markets. The in-

Number of fitness clubs

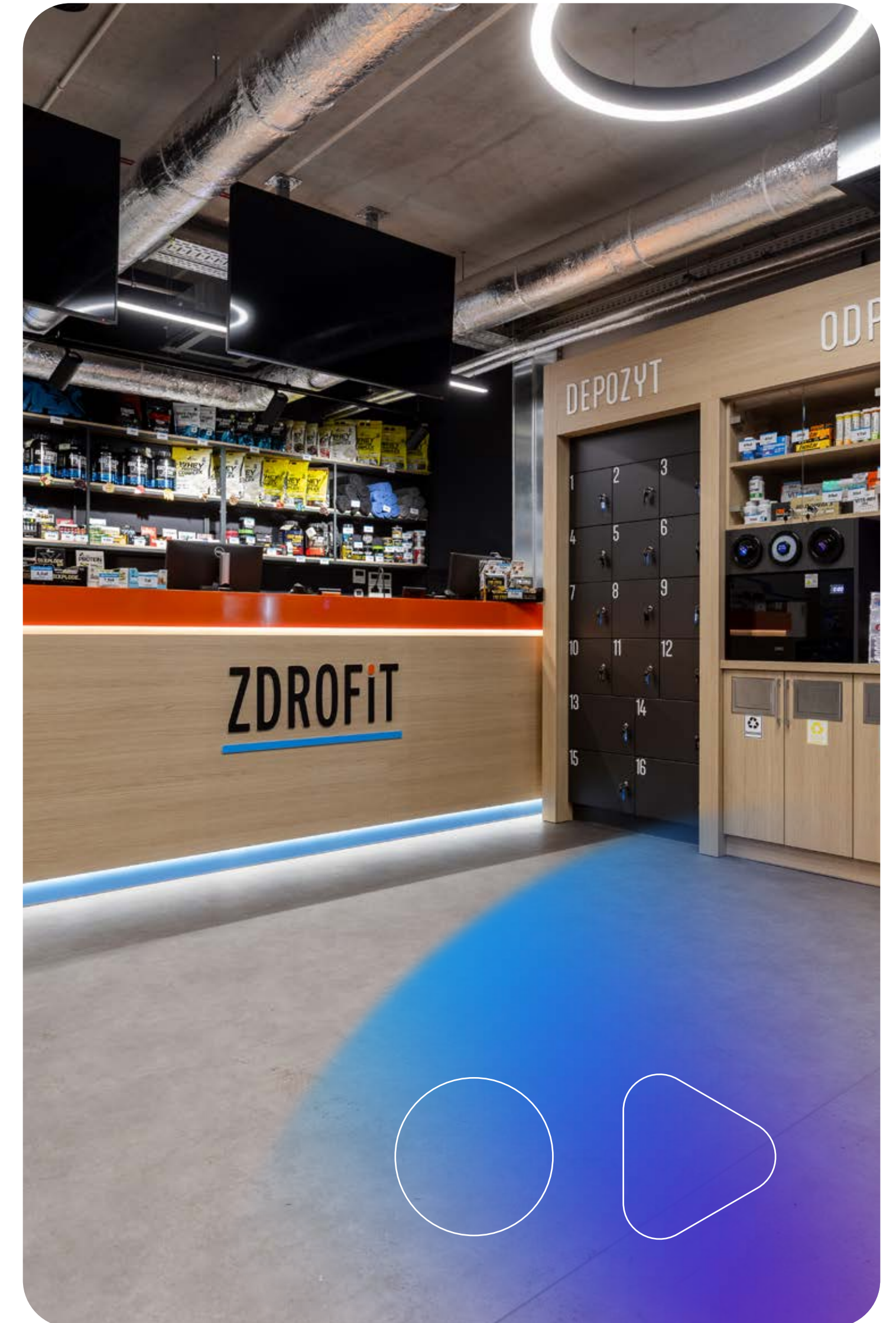
SEGMENT	Q4 2024	G4 2025	CHANGE
Poland	243	279	14.8%
Foreign Markets EU	82	127	54.9%
Turkey	0	140	-
TOTAL	325	546	68.0%



creasing number of fitness clubs provides users with easier access to sports facilities and professional coaching support, fostering the development of regular physical activity habits and the creation of local communities centred around sport. **A significant driver of the development of the offering in this area was the acquisition of the MAC Group, through which the club portfolio expanded, at the time of the transaction, by 121 own clubs in the Turkish market.**

Sections 2.8.- 2.10. of the Directors’ Report also provide references to the total number of fitness clubs. The positive impact in the area of fitness clubs presented in the disclosure is primarily attributable to the Fitness Branch of the Parent and the MAC Group.

In response to research findings and changing client needs, **the club offering is systematically analysed and updated.** The range of available services, including classes conducted in gyms, is subject to regular modifications and extensions in order to best respond to user expectations and current trends in physical activity. In the largest Polish cities where the club networks operate, free outdoor classes are occasionally organised. In 2025, among other initiatives, relaxation and meditation classes were introduced to the offering of the fitness clubs in Poland. This initiative expands the traditional understanding of physical activity by incorporating elements of recovery, mindfulness and stress reduction, thereby supporting a holistic approach to health.





During the reporting period in Poland, a number of initiatives promoting physical activity among various social and age groups were implemented. In spring and summer, the educational campaign “W związku z ruchem żyje się lekko” (Life Feels Lighter with Movement) was carried out, focusing on issues related to healthy body weight and its impact on mental and physical wellbeing; the initiative included free workshops conducted by trainers, physiotherapists and psychodietitians. Promotional activities also covered the gaming area – the Zdrofit brand implemented a campaign involving online content creators and characters from the gaming world, encouraging younger audiences to combine digital activity with physical movement. From September onwards, the campaign “Ruch To Co Lubisz / Ruch To z Kim Lubisz” (Move How You Love / Move with Who You Love) was conducted, highlighting the diversity of motivations for engaging in physical activity, both individual and social.

The Group develops applications dedicated to users of its own clubs.

These tools enable, among other things, membership management, registration for in-person classes, access to online training sessions and the adjustment of training plans to declared needs. The MAC Group application, MAC+, offers an extended range of functions, including an AI consultant that enables, among other things, the personalisation of training plans, the search for information on the nutritional components of meals, the monitoring of health parameters and competition with friends and other users in rankings. The scope of functionalities and available content varies depending on the market and the company. At the same time, the Group is developing technological tools complementing the traditional sports offering. The objective is to increase the accessibility of services and their personalisation. During the analysed period, the Company launched a second Fitness Aca-

demy boutique studio, in which the training process is supported by AI-based solutions. The studio concept was designed with individuals beginning their physical activity journey in mind, taking into account factors such as accessibility, a sense of safety and the ability to tailor training parameters to individual needs.

○ **Wellbeing offering**

The Parent develops comprehensive wellbeing solutions that support users and business clients in caring for their physical and mental health.

The use of digital platforms, applications and tools supported by artificial intelligence enables the provision of training programmes, consultations with specialists and development pathways tailored to individual needs.

The **Multi.Life** platform is offered in Poland. It combines technological solutions, AI-supported tools and access to experts from various fields of health and personal development. The 2025 integration of the subsidiary Wellbee Sp. z o.o. into the Multi.Life ecosystem expanded the existing offering of psychotherapy, personal development and expert support consultations. **The platform enables users to access online consultations with more than 300 mental health specialists, including psychologists, psychotherapists and development coaches.** These consultations are confidential and provide individual support in addressing stress, burnout and personal challenges.



The Multi.Life platform has been enhanced with functionalities designed to support healthy nutritional habits, complementing its established wellbeing domains. Users are provided, among other things, with access to consultations with dietitians and psychodietitians, as well as

to tools designed to monitor and analyse dietary intake. These include a meal scanner and an AI-supported nutrition diary that facilitates the assessment of the nutritional quality of meals. The platform also offers a broad range of educational content, including courses, webinars, podcasts and videocasts across numerous thematic areas, such as the art of rest and recovery, psychology and emotional wellbeing, emotional eating and healthy habits, everyday activity and wellbeing, as well as professional and managerial competencies (including management, production, feedback and team collaboration). The Multi.Life platform additionally provides access to partner services, including diagnostic testing delivered through Diagnostyka and language courses offered by Berlitz.

Multi.Life also carries out educational activities through publicly available video materials distributed via YouTube, Spotify and Apple Podcasts. These include expert discussions, webinars and educational series addressing health, stress management, personal development and wellbeing in the workplace. The materials are freely accessible and contribute to the dissemination of knowledge on health and quality of life, complementing the services available on the Multi.Life platform.

In addition, the Company offers clients dedicated wellbeing services in the form of tailored programmes covering various aspects of physical health, mental wellbeing and personal development. These programmes are delivered through lectures, workshops, sessions and meetings with experts, either at the client's premises or online. The schedule of activities and the selection of specific solutions are tailored to the current challenges and needs of each organisation and its employees.

○ Digital platform – cafeteria and HR Tools

The technological solutions offered by the Company also support HR departments in the management of employee benefits. The **MyBenefit platform**, included in the Company's offering, integrates a wide range of non-pay benefits in a flexible manner, including sport, culture and entertainment, recreational services, tourism, as well as an extensive range of retail offers. This enables clients to make effective use of their benefit budgets, including those allocated under the Company Social Benefits Fund.

The development of the **HR Tools** module within the platform in 2025 enables the management of the benefits offering, the personalisation of benefits and the monitoring of their utilisation. It also allows for the configuration and management of employee requests, including their digital approval through the use of an electronic signature. The **Total Reward Statement (TRS)** solution consolidates information on available benefits and their value in a single location.

The MyBenefit platform introduces process automation and integration with other systems, for example those used to structure remuneration packages. Benefits may be assigned to custom thematic categories, such as sport, wellbeing or office, and may also be classified as financial or non-financial – for example, seniority leave. Both the existing system and its subsequent stages of development are designed to create a user-friendly environment for clients and their employees, where they support their wellbeing through the benefits provided, access comprehensive information and manage the related processes.

Additional educational and awareness-raising initiatives promoting physical activity and mental wellbeing implemented by the Company included::

- **Wellbeing Summit** – a conference organised since 2023 dedicated to health, wellbeing and the challenges of the modern world of work. In 2025, it was held under the theme “Długie życie pełne życia” (“A Long Life Full of Life”). The event is addressed to leaders, HR professionals and entrepreneurs, and its programme includes plenary sessions and panel discussions led by experts in mental health, longevity, HR trends and technological innovation. The conference combines expert knowledge, practical recommendations and networking, serving as a platform for the exchange of experience and inspiration for organisations seeking to support employee health and wellbeing and strengthen organisational resilience.
- Challenges and campaigns on physical activity and mental wellbeing – including initiatives such as **“Wyćwicz swój dobrostan w 6 tygodni” (“Train Your Wellbeing in 6 Weeks”)** and **“AKCJA REGENERACJA!” (“RECOVERY ACTION!”)**, which engaged users in regular exercise, healthy nutritional habits and relaxation practices, supported by video materials, guides and worksheets.

- **Educational and motivational films** – projects such as “Sportkrastynacja” (“Sportcrastination”), “Jak ruchem zmieniać umysł?” (“How to Change Your Mind Through Movement?”) and “Pigułka dobrostanu” (“The Wellbeing Pill”) provided knowledge on the importance of physical activity, mental health and longevity, reaching users through YouTube and social media channels. Short videos and podcasts were also produced, including the series “Let’s talk about ... the emotions of a leader” and “male sensitivity”, as well as the project “Krok po kroku do dobrostanu” (“Step by Step to Wellbeing”) with Mateusz Kusznierewicz, offering practical advice and interviews with experts. “Letnia Gra” (“Summer Game”) for MultiSport users – participants collect points by completing various tasks, such as knowledge quizzes on the online platform or training sessions in sports facilities. Points may be exchanged for rewards or donated to charity.

In the Group’s own clubs in Poland and abroad, as well as in selected office locations, the **“Trenujemy dobre nawyki” (“Training Good Habits”)** campaign was conducted, promoting environmentally responsible behaviours such as waste segregation, saving paper, water and electricity.

Through continuous product-related and educational initiatives, the Group not only increases the number of beneficiaries but also deepens its positive impact on users’ health by responding to their diverse needs and expectations. This supports the achievement of long-term strategic objectives related to the promotion of health and wellbeing.



Risk of a pandemic of infectious diseases and the introduction of restrictions

The risk associated with the occurrence of infectious disease pandemics and the potential introduction of administrative restrictions remains largely beyond the Group’s direct control, as decisions regarding sanitary measures, their duration and the rules governing operations are taken at the national level. The Group’s ability to influence the behaviour and responses of end-users is also limited, including their level of activity and their willingness to use the Group’s products under conditions of heightened health risk. Ongoing measures undertaken by the Group primarily include product and geographic diversification, as well as the development and maintenance of a business continuity management system, including the continuous improvement of operational procedures based on experience and solutions developed in response to past risk events.

Cybersecurity risk and risk related to personal data protection

Cybersecurity, including personal data protection and user data confidentiality are among strategic priorities. The Group undertakes a range of initiatives aimed at minimising the risk of personal data breaches and associated risks.

Key measures include:

- **Regular data backups and encryption** in order to reduce the risk of data loss and unauthorised access.
- **Access control mechanisms**, including multi-factor authentication (MFA), password policies and user access rights management, ensuring that only authorised individuals have access to systems.
- **Employee training programmes**, including onboarding training for new employees, periodic online training for all designated personnel, and dedicated sessions for members of the Management Board with a coach. These initiatives aim to strengthen awareness and competencies in the areas of data protection and cybersecurity.
- **Deployed and updated security systems**, including antivirus software, EDR solutions, firewalls and data loss prevention (DLP) mechanisms, in order to minimise the risk of cyberattacks and data leaks.
- **24/7 security monitoring** and proactive threat detection, implemented through, among other measures, the use of centralised security event monitoring systems (SIEM) and specialised Managed Detection and Response (MDR) services. These measures support the early identification of anomalies, attempted breaches and cyberattacks, while also reducing response times and limiting the potential impact of incidents.
- **Penetration testing** conducted on a regular cyclical basis as well as on an ad hoc basis when required, alongside security

audits covering, among other aspects, system configuration and compliance with the requirements of the National Cybersecurity System (KSC). These activities aim to identify and eliminate system vulnerabilities and ensure regulatory compliance.

- **Incident response procedures** designed to ensure a swift and effective response to cybersecurity incidents and to mitigate their potential impact.
- **Measures to ensure compliance with regulatory requirements and industry standards**, including the GDPR, ISO 27001, and the Act on the National Cybersecurity System (implementing the EU NIS2 Directive).
- **Risk monitoring** through periodic reviews of KRI and KPI indicators, incident analysis and reporting, including to the Risk Committee. These processes support the continuous improvement and oversight of the effectiveness of cybersecurity measures.
- **Educational campaigns and awareness materials addressed to employees and partners**. Awareness-building programmes form part of the broader effort to foster a culture of security within the organisation.

Privacy-related measures are carried out on an ongoing basis – including short-term implementation of safeguards, as well as medium- and long-term strategies focused on enhancing data protection procedures. Effectiveness is monitored through IT security audits, incident analyses, and the results of training sessions and awareness surveys.



Risk of negative consequences of using artificial intelligence

The Group identifies risks associated with the use of artificial intelligence, including in connection with the Multi.Life platform offered by the Parent. The lack of appropriate oversight and safeguards in the implementation and use of AI tools may lead to serious consequences, including privacy breaches, cybersecurity incidents, loss of regulatory compliance (e.g., the GDPR, the AI Act) and unethical algorithmic behaviour, which may negatively affect the company, its employees, users, clients and business partners. In 2025, the Company undertook a number of measures aimed at assessing risks and developing mitigation actions:

- **A practical guide for employees and non-employees** entitled “Principles for the Use of AI Systems in the Company” was developed;
- **An audit of AI solutions** was conducted, and central registers of AI-based solutions and initiatives were established;
- **AI ambassadors were selected and an AI Governance team was established**, supporting the strengthening of awareness, knowledge and competencies related to AI within the Company.

Activities in this area are carried out on a continuous basis, in line with the mitigation action plan; Incidents in this area may be reported in accordance with the Information Security Incident Management Procedure and the Personal Data Breach Management Policy.

Risk of misleading consumers

The Group undertakes a number of initiatives to minimise the likelihood of providing inaccurate information (for example, to end-users during workshops, training sessions, and events) or engaging experts who lack appropriate qualifications. This is particularly relevant in the context of the wellbeing offering provided by the parent company. Key measures undertaken include:

- **Structuring the process of cooperation with experts:** Experts in fields related to mental and physical health (including trainers, psychologists and dietitians) possess the knowledge and/or professional qualifications required to provide services, including within the Multi.Life platform or as part of wellbeing services, in line with the latest scientific knowledge supported by credible sources and current research. In 2025, the Parent developed the Procedure for Preventing Potential Negative Impacts on the Health of Recipients of Services and Content in the Area of Psychophysical Health, which includes, among other elements, rules for the verification of experts at the stage of selecting specialists, as well as criteria and the frequency of reviews of published substantive materials and the delivery of Multi.Life and wellbeing services.
- **Safety of participants in wellbeing services and information provided to clients:** Prior to a planned event, the event coordinator provides the client with regulations governing the classes and information on contraindications to participation

in the service (e.g. for office massage and body composition analysis) for distribution among employees. These documents clearly state that training instructions related to exercise, health or diet do not constitute medical advice.

- **Evaluations and feedback:** The Company regularly collects user feedback, evaluating both the facilitator and the substantive value of sessions. Improvements are introduced based on results monitored by the Parent. For online classes (physical or relaxation exercises), lectures and workshops, participant ratings and feedback are collected on an ongoing basis through anonymous surveys. This enables the monitoring of the quality of sessions and materials presented to users and supports the implementation of appropriate improvements.

The management of this risk within the Group is carried out in accordance with internal regulations, including the Code of Ethics and the Responsible Business Conduct Policy, which define principles related to compliance with competition and consumer protection laws, ethical advertising and reliable and transparent communication with consumers. The Responsible Business Conduct Procedure adopted by the Group provides for preventive actions with respect to potential negative impacts in this area, in particular by ensuring access to knowledge for employees and associates and by promoting good practices in cooperation with internal and external experts when developing content related to health education.

These measures are implemented on a continuous basis with respect to requirements concerning the selection of and cooperation with experts, as well as through regular training, collection of user feedback and organisation of projects. The Group ensures the availability of mechanisms for submitting and handling complaints and undertakes corrective actions where irregularities are identified, cooperating – where required – with competent national and supranational authorities.

The effectiveness of the measures described in this Section of the report is monitored through the channels indicated in disclosure S4-2, as well as, with regard to risks and opportunities, within the framework of the risk management system.

In 2025, a final judgment was issued against the Parent in antitrust proceedings initiated by the President of the Office of Competition and Consumer Protection (UOKiK), as described in Section 3.22. of the Directors’ Report, concerning rights related to end-users.

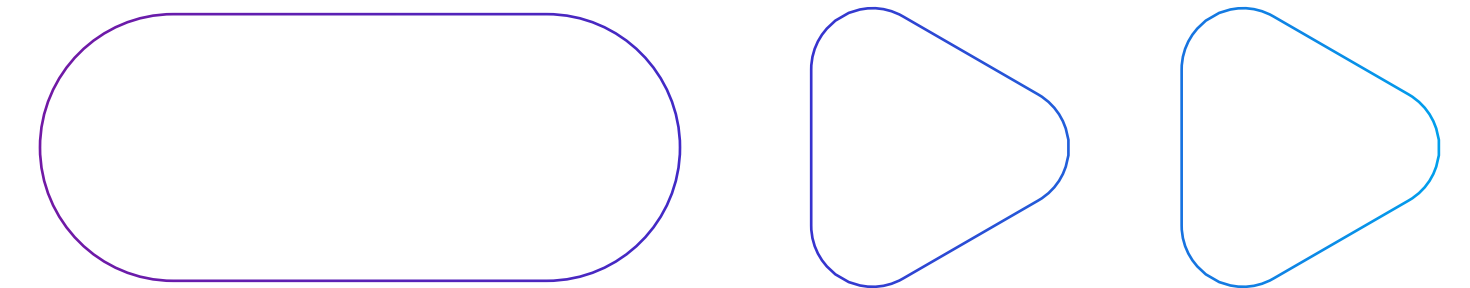
In January 2026, the Company received a notification of the initiation of proceedings by the President of UOKiK, regarding practices by individual fitness chains owned by the Company that infringe the collective interests of consumers and regarding the declaration of certain provisions of the regulations governing the sale of membership passes in the Company’s fitness club chains and the general terms and conditions of the contract as prohibited contractual terms, as described in Section 2.4. of the Directors’ Report.

Resources

The types of resources allocated by the Group to ongoing and planned actions related to its material positive impact include:

- **Organisational resources** – the Group has adopted a business strategy whose objectives reinforce its positive impact on end-users;
- **Financial resources** – capital expenditures are allocated, among other purposes, to the development of the product offering;
- **Human resources** – the Group’s own employees are engaged in the activities described in this Section;
- **Technological resources** – systems and applications that are being developed as part of the Group’s product offering.

Resources related to actions concerning material topics related to end-users are planned and budgeted for within the operational costs of multiple departments. The Group does not disclose detailed data regarding these resources.



S4-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The updated ESG Strategy covers the key topics identified as priorities for the organisation in relation to end-users during the double materiality assessment conducted in 2025. The year 2025 has been adopted as the baseline, and the target implementation period extends until the end of 2027. The strategic objectives are aligned with the identified positive impact and with the business strategy in force within the Group.

- Pillar: **Society**
- Priority: **We activate and engage**
- Commitment: **We promote physical activity and healthy lifestyles across various social groups**

For a detailed description of the methodology applied to develop the strategy, see the “General information” Section. The targets are monitored on a quarterly basis. For risks and opportunities, no separate strategic objectives have been defined; however, they have been incorporated into the risk management framework within the Benefit Systems Group. These areas are additionally managed under the applicable policies and operational measures, and the actions undertaken in these areas are described in disclosure S4-4.



TARGET	MIERNIK	BASELINE YEAR		
		2025	2026	2027
min. 2.9 million users of sport cards by the end of 2027	Number of sport card users – all segments	2.5 million	-	min. 2.9 million
min. 600 own fitness clubs the end of 2027	Number of own fitness clubs – all segments	546	-	min. 600

01 General information

02 Environment

03 Society

**04 Business
Conduct**



G1

Business Conduct



GOV-1

The role of the administrative, management and supervisory bodies

The role of the administrative and management bodies, as well as their expertise in relation to business conduct, are discussed in the “General information” Section.

IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

In the process of identifying impacts, risks and opportunities, consideration was given to the locations in which the Group operates, the

scale and service-based nature of its operations, the homogeneity of the business model, and the structure of transactions. For a description of the double materiality assessment process, see the “General information” Section.

As part of the double materiality assessment, a potential negative impact was identified in relation to the Group’s corporate culture.

As part of measures to mitigate the negative impact, work to formulate the list of corporate values was completed in 2025. Developed through a bottom-up process involving employees, these values comprise cooperation, respect, responsibility, development and empowerment. The Group is strongly committed to fostering its organisational culture. It seeks to create a working environment that supports the effective pursuit of its business strategy, fosters collaboration and builds lasting relationships founded on trust – both within the organisation and with external partners. The core values have been incorporated into the updated Code of Ethics, accompanied by a communication campaign to promote them among the Company’s employees.

Identified potential negative impact:

AREA	Corporate culture
IMPACT	Impact related to building a corporate culture
DESCRIPTION OF IMPACT	The Benefit Systems Group, in the Poland, Foreign Markets EU and Turkey Segments, seeks to ensure a consistent level of policies and procedures related to corporate culture, including those concerning the reporting of violations. In newly acquired companies, where policies and procedures have not yet been aligned with the standards of the Group, potential inconsistencies in policies and procedures may occur, which may result in violations.
NATURE OF IMPACT	Potential negative ▾

The Group’s mission is to promote an active lifestyle and well-being, based on the belief that increased physical activity leads to greater energy, better health, positive emotions, and ultimately – an improved overall quality of life.

The Group aims to continuously advance its organisational culture to make sure it supports its day-to-day business operations – both in delivering business objectives and in strengthening relationships within the organisation and with stakeholders. At the same time, the Group continues to integrate sustainability into its strategy and business processes. The Management Board is responsible for the sustainability strategy, authorises the related objectives and monitors progress towards their achievement. The Group’s strategic approach to ethical and responsible management is outlined in the updated ESG Strategy for 2026–2027 under the “Business” pillar.



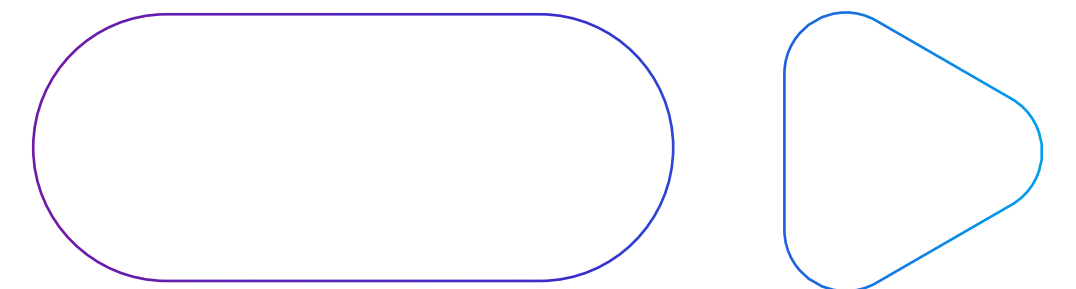
Benefit Systems S.A., as a member of the global B Corporation Movement, shares the commitment to maintaining a balance between the pursuit of its business objectives and social engagement. The Company’s approach to ethical and responsible business practices is articulated in several key documents, including its Articles of Association and the Benefit Systems Group Code of Ethics – BS_Way.

The organisation has committed to:

OBJECTIVE	METRIC	BASELINE YEAR		
		2025	2026	2027
Annual training of the Benefit Systems Group’s own workforce in the areas of ethics, corruption and conflicts of interest: <ul style="list-style-type: none"> ○ 95% at the Parent in 2026 ○ 95% at the Group in 2027 	Percentage of own workforce (number of unique users trained in a given year vs employment at year-end)	17% at the Group of which 28% at the Parent*	95% at the Parent	95% at the Group
Maintain a level of 100% of reported violations for which the assessment of the report’s validity was completed and a decision was taken to close the case or follow it up (i.e. commence an investigation) within 90 days of receipt	Percentage (number of reports reviewed vs number of violations** of ethical standards)	100%	100%	100%

* Of which 85% of the Parent’s own workforce, excluding the Fitness Branch.

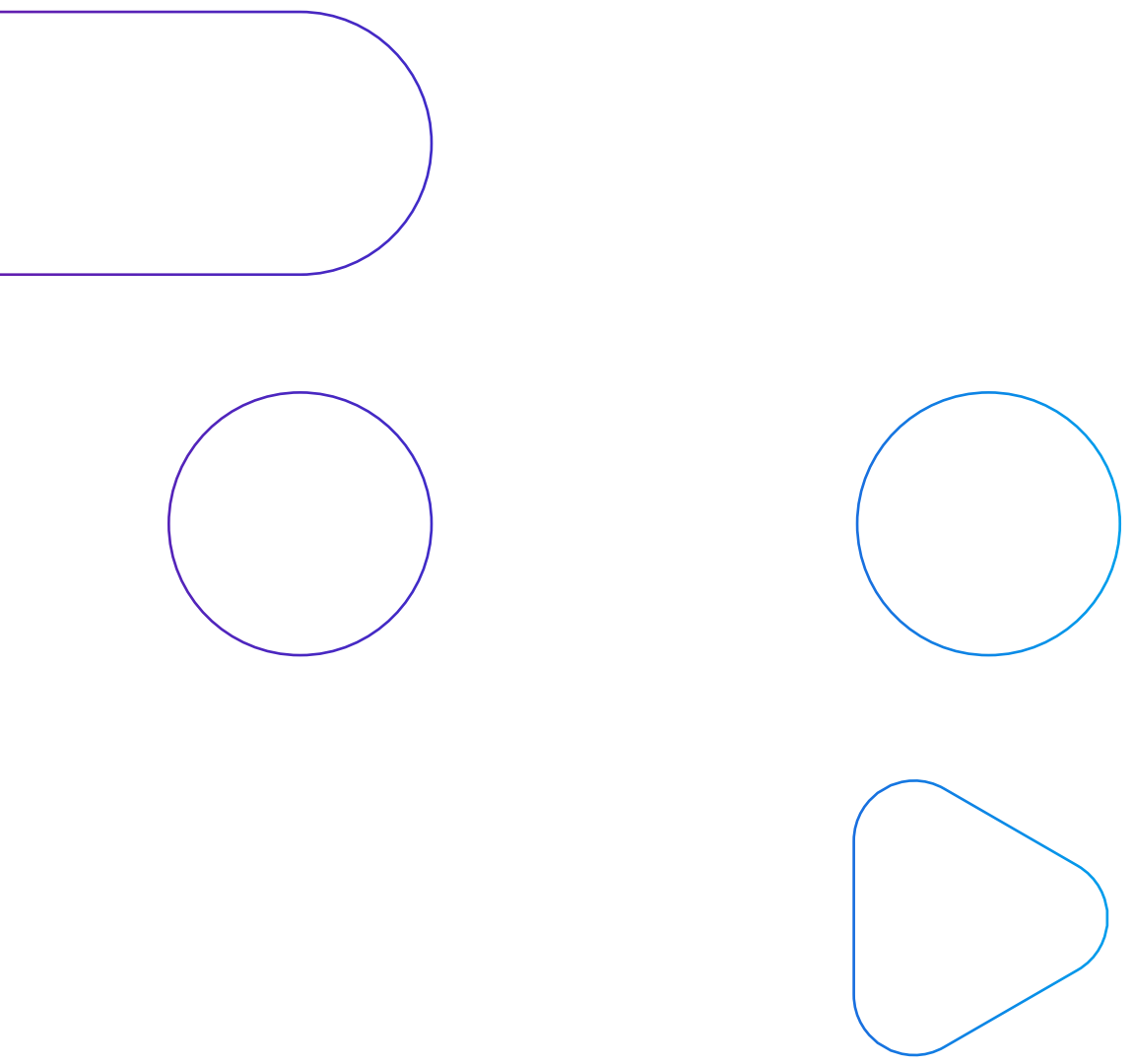
** Violations – reporting channels indicated in the Code of Ethics: 1) procedures for anonymous reporting of suspected violations of law, internal regulations and ethical standards; 2) work-related whistleblower reports – procedure for reporting violations of law within the scope set out in the Whistleblower Protection Act; 3) external parties.



G1-1

Business conduct policies and corporate culture

Business conduct and corporate culture at the Benefit Systems Group are further addressed by a set of documents that complement the Code of Ethics.

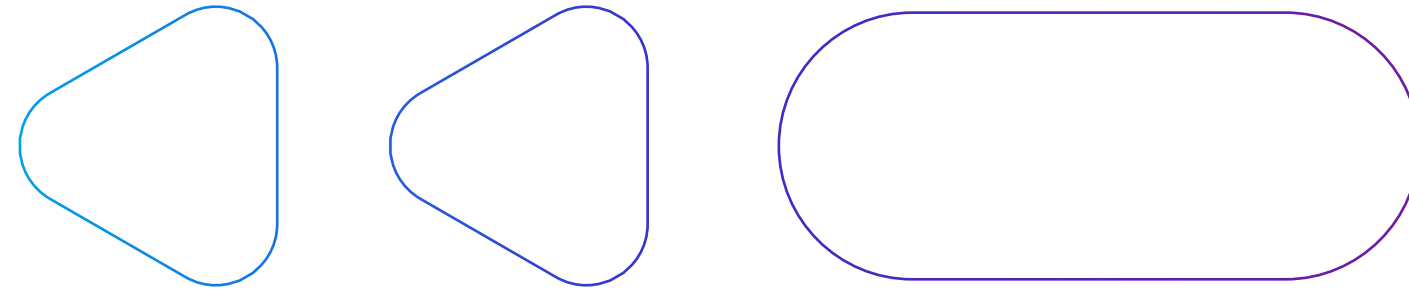
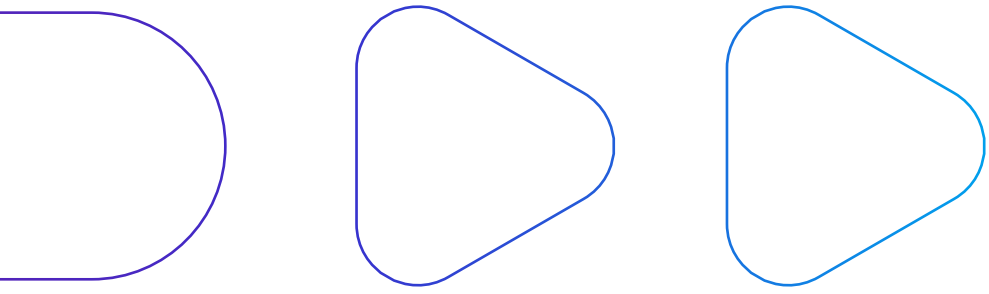


Selected documents relating to responsible and ethical business conduct:

DOCUMENT NAME	COMPANIES THAT HAVE IMPLEMENTED THE DOCUMENT
Code of Ethics	Benefit Systems S.A., Benefit Systems International S.A. oraz Fit Invest International Sp. z o.o., Benefit Systems D.O.O., Fit Invest D.O.O., Benefit Systems Spor Hizmetleri Ltd, MultiSport Benefit S.R.O., Benefit Systems Slovakia S.R.O., Form Factory Slovakia S.R.O., Benefit Systems Bulgaria OOD, Next Level Fitness OOD, and MultiSport Foundation VanityStyle Sp. z o.o., Form Factory s.r.o, and MAC Group have adopted their own codes of ethics, whose provisions ensure consistency in the ethical approach across the Group.
Benefit Systems Group Responsible Business Conduct Policy	Adopted at Benefit Systems S.A. in 2025, the document applies across the entire Group.
Benefit Systems Group Responsible Business Conduct Procedure	same as above
Anti-Corruption Policy	Benefit Systems S.A., VanityStyle Sp. z o.o. Benefit Systems International S.A. oraz Fit Invest International Sp. z o.o., Benefit Systems D.O.O., Fit Invest D.O.O., Benefit Systems Spor Hizmetleri Ltd, MultiSport Benefit S.R.O., Form Factory S.R.O., Benefit Systems Slovakia S.R.O., Form Factory Slovakia S.R.O., Benefit Systems Bulgaria OOD, Next Level Fitness OOD
Gifts and Hospitality Procedure / Conflicts of Interest Procedure	same as above
Compliance Policy	Benefit Systems S.A., Form Factory S.R.O.
Remuneration Policy for Members of the Management Board and Supervisory Board of Benefit Systems S.A.	Benefit Systems S.A.
Diversity Policy with respect to Members of the Supervisory Board	Benefit Systems S.A.



DOCUMENT NAME	COMPANIES THAT HAVE IMPLEMENTED THE DOCUMENT
Diversity Policy with respect to Members of the Management Board	Benefit Systems S.A.
Diversity, Equity and Inclusion (DEI) Policy	Benefit Systems S.A.
Procedure for the Prevention of Mobbing, Discrimination, Harassment and Other Prohibited Conduct / Anti-Bullying Rules	Benefit Systems S.A., VanityStyle Sp. z o.o.
Personal Data Protection Policy	Benefit Systems S.A., VanityStyle Sp. z o.o. Benefit Systems International S.A. oraz Fit Invest International Sp. z o.o., Benefit Systems D.O.O., MultiSport Benefit S.R.O., Form Factory S.R.O., Benefit Systems Slovakia S.R.O., Form Factory Slovakia S.R.O., Benefit Systems Bulgaria OOD, Next Level Fitness OOD
Privacy Policy	Benefit Systems S.A., VanityStyle Sp. z o.o. Benefit Systems International S.A. oraz Fit Invest International Sp. z o.o., Benefit Systems D.O.O., Fit Invest D.O.O., Benefit Systems Spor Hizmetleri Ltd, Grupa MAC, MultiSport Benefit S.R.O., Form Factory S.R.O., Benefit Systems Slovakia S.R.O., Benefit Systems Bulgaria OOD, Next Level Fitness OOD
Internal Whistleblowing Procedure for Reporting Violations of Law within the Scope Set Out in the Whistleblower Protection Act	Implemented at the following entities in accordance with the provisions of the Polish Whistleblower Protection Act: Benefit Systems S.A., Benefit Systems International S.A., and VanityStyle Sp. z o.o. Reporting procedures have also been implemented in accordance with local regulations transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law in the following countries: Czech Republic, Slovakia, Bulgaria, and Croatia: MultiSport Benefit S.R.O. (CZ), Form Factory S.R.O. (CZ), Benefit Systems D.O.O. (HR), Benefit Systems Slovakia S.R.O. (SK), Form Factory Slovakia S.R.O. (SK), Benefit Systems Bulgaria OOD (BG), Next Level Fitness OOD (BG).
Procedure for Reporting of Suspected Violations of Law, Internal Regulations and Ethical Standards	Benefit Systems S.A.



Benefit Systems Group Code of Ethics

The Benefit Systems Group Code of Ethics – BS_WAY outlines the ethical standards, values, and principles of conduct embraced by the organisation. Its provisions define the areas of significance to the Group, including respect for human rights, anti-corruption efforts, the prevention of conflicts of interest, confidentiality and data protection, social engagement, and responsible environmental stewardship. The Code of Ethics promotes conduct aligned with the organisation’s core values.

The Code of Ethics is made available to all stakeholders via the corporate website. Every employee and non-employee of Benefit Systems S.A. is required to familiarise themselves with the Code of Ethics and adhere to its principles. The same rule applies to employees and non-employee workers of other Group companies where the Code of Ethics has been implemented.

Responsible Business Conduct Policy

The Responsible Business Conduct Policy has been established to implement a due diligence process in relation to sustainability matters across the organisation. It outlines the commitments and

actions undertaken by the Benefit Systems Group to comply with the principles of Responsible Business Conduct (RBC), derived from the OECD Guidelines for Multinational Enterprises and relevant United Nations frameworks. These principles address, in particular, aspects related to human rights, including employment and labour relations, environmental protection, anti-corruption, the protection of competition and consumers, transparency and disclosure of information, tax practices, and activities related to science, technology and innovation.

Responsible Business Conduct Procedure

The Responsible Business Conduct Procedure sets out the practical framework and methodology for conducting the due diligence process within the Benefit Systems Group, in line with OECD and UN guidelines on sustainability-related matters. It also defines the roles and responsibilities of the various actors involved in the successive stages of the due diligence process, which aims to identify, prevent and mitigate actual and potential negative impacts, assigning accountability for their remediation, in connection with the Group’s operations, supply chain and other business relationships.

Anti-Corruption Policy, Gifts and Hospitality Procedure/Conflicts of Interest Procedure

Detailed information on the policy and procedures is provided further in this Section (disclosure G1-3).

Compliance Policy

The Compliance Policy provides a fundamental framework governing the management of the risk of non-compliance with applicable laws, internal regulations and ethical standards, which includes identifying, assessing, mitigating, and monitoring risks, shaping the Company’s image as an ethical business, and assigning roles and responsibilities within this area.

Remuneration Policy for Members of the Management Board and Supervisory Board of Benefit Systems S.A.

Detailed information on the policy is provided in the “General information” Section (disclosure GOV-3).

Diversity Policy with respect to Members of the Supervisory Board and Diversity Policy with respect to Members of the Management Board

The diversity policies applicable to members of the Management Board and members of the Supervisory Board define diversity objectives and criteria relating, among other aspects, to gender, field of education, specialised knowledge, age and professional experience. They also specify the timeline and method for monitoring progress towards achieving these objectives. Both policies set a target percentage of the underrepresented gender on the Management Board and Supervisory Board at no less than 30%, to be achieved by 2030 at the latest, taking into account the terms of office of these corporate bodies.

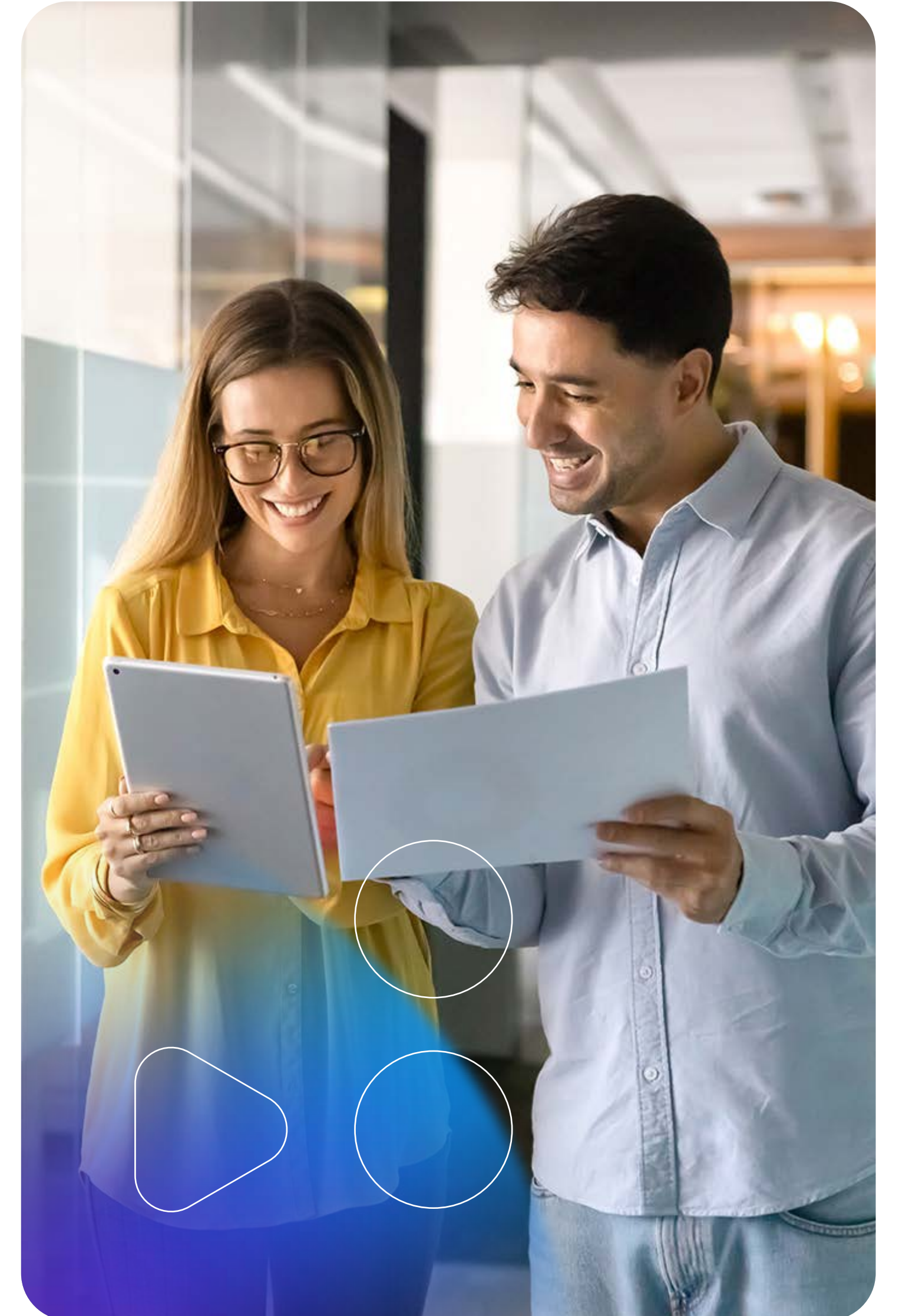
Diversity, Equity and Inclusion (DEI) Policy at Benefit Systems S.A. and Procedure for the Prevention of Mobbing, Discrimination, Harassment and Other Prohibited Conduct at Benefit Systems S.A.

A description of the policy and procedure is provided in Section “S1 Own workforce”, disclosure S1-1.

Privacy Policy and Personal Data Protection Policy

Benefit Systems S.A. has in place internal policies and procedures governing data protection, as well as public documents addressed to external stakeholders. The key internal document is the Personal Data Protection Policy, which governs data processing in compliance with the rights of data subjects. An essential element of this framework is also the Privacy Policy, through which the Company communicates with individuals whose data it processes, such as clients and users of its products. In pursuit of the objectives of transparency and broad accessibility of information, the Privacy Policy is published on the Company’s websites.

The data protection framework in place comprehensively governs the handling of data, including special categories of data, without providing for any exceptions. In accordance with its principles, any data subject may submit a request to the Company seeking to exercise their rights. Additionally, the Company facilitates the exercise of data protection rights by end-users providing them with dedicated communication channels. Users also have the option to contact the Company’s appointed Data Protection Officer with regard to matters relating to the processing of their personal data.



Implementation of policies

Responsibility for the adoption and implementation of each policy lies with the management board of the company concerned, except for policies adopted at the Group level: in such cases, once adopted by the Management Board of the Parent, they also become applicable to the subsidiaries. The selected codes, policies, and procedures are implemented progressively and proportionately, based on the principle of materiality, with priority given to entities of strategic importance to the Group’s business, while recognising the distinct culture and areas of specialisation of individual subsidiaries. At Benefit Systems S.A., a Works Council is in place, representing employees’ interests before the Management Board and serving as a consultative body for various topics and proposed changes to employee-related policies implemented by the Company.

Availability and awareness of policies and procedures

Regulations related to the responsible business conduct, ethics, anti-corruption, diversity, and the remuneration of management and supervisory bodies are made publicly available by the Group on its corporate website. Corporate culture is actively fostered through internal communication channels, including team-bonding and development initiatives, such as workshops and meetings, as well as communications posted on the intranet.

Information on expected business conduct is systematically communicated to all new employees of Benefit Systems S.A. and VanityStyle Sp. z o.o. who undergo onboarding training. Furthermore, employees’ knowledge is refreshed and updated annually through e-learning modules covering the Code of Ethics, the Anti-Corruption Policy, the Gifts and Hospitality Procedure, the Conflicts of Interest Procedure, as well as the data protection and cybersecurity guidelines. These rules do not currently apply to fitness professionals (trainers and instructors) working within the Fitness Branch, for whom the relevant training programme will be implemented in 2026.

Protected whistleblower reports

A number of companies of the Benefit Systems Group are subject to national regulations transposing Directive (EU) 2019/1937 on the protection of whistleblowers, or other equivalent legal frameworks safeguarding individuals who report violations. These companies have adopted the legally prescribed scope of protections for whistleblowers, along with procedures for swift, independent, and impartial investigation of business conduct-related breaches. The Internal Whistleblowing Procedure for Reporting Violations of Law within the Scope Set Out in the Whistleblower Protection Act, developed in 2024, was consulted with the Works Council and authorised by the Management Board. At foreign subsidiaries, relevant procedures have been implemented in accordance with the requirements of local whistleblower protection laws. Work-related whistleblower reports may concern violations of law in the areas specified in Article 3(1) of the Polish Whistleblower Protection Act.

Reporting channels available at the Parent:

Whistleblower reporting platform: external system enabling the submission of reports either in writing or verbally – available at: benefitsystemspl.whistlelink.com.

Written: submissions – reports may be submitted to the designated correspondence address (marked “Confidential”):

Compliance Officer	Ethics Committee	Board Member
Benefit Systems S.A. Plac Europejski 2 00-844 Warszawa	Benefit Systems S.A. Plac Europejski 2 00-844 Warszawa	Benefit Systems S.A. Plac Europejski 2 00-844 Warszawa

In-person submissions: reports may also be submitted by arranging a meeting with designated members of the Ethics Committee.

All reports are treated with strict confidentiality. The procedure explicitly prohibits any retaliatory measures against whistleblowers, including intimidation or threats. Whistleblower protection is granted provided that:

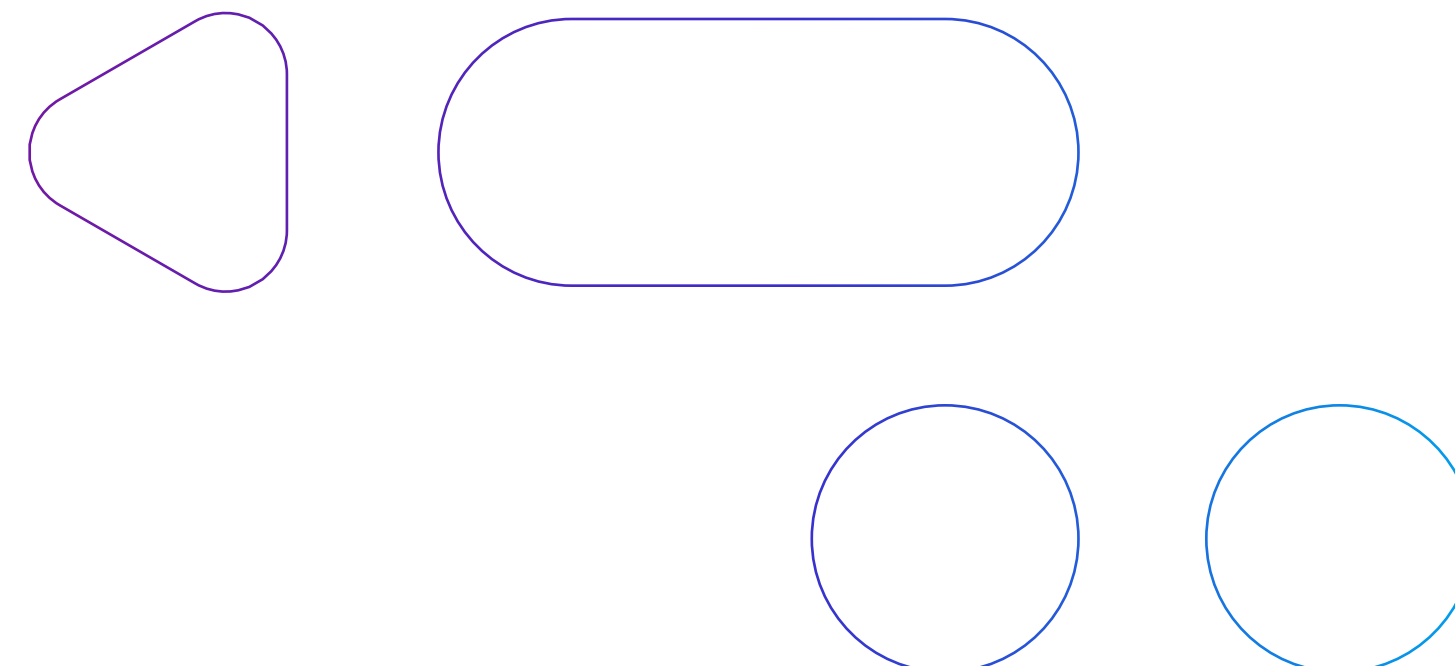
- the reporting person had reasonable grounds to believe that the reported information was true,
- the report concerns violations of law within the scope defined in the Whistleblower Protection Act.



Other procedures for reporting breaches

Since 2017, the Company has operated the Procedure for Reporting Suspected Violations of Law, Internal Regulations and Ethical Standards, as updated in 2025, which enables the submission of anonymous reports. The reporting channels available to internal stakeholders include:

- **Anonymous reporting platform** – an external system that allows reports to be submitted anonymously in electronic form, either in writing or verbally, via a dedicated online platform: benefitsystems2.whistlelink.com.
- **Written submissions** – anonymous reports may be sent by post to the designated correspondence address, marked “Confidential”.



Reporting channels for external stakeholders

In accordance with the Code of Ethics, the Benefit Systems Group provides means through which suspected violations can also be reported by its partners, clients, suppliers, and other external stakeholders. External parties can report violations of applicable laws, ethical standards, or internal regulations in connection with the Group’s activities, including unfair business practices, incidents of corruption, conflicts of interest, and breaches of Responsible Business Conduct (RBC) principles.

The reporting channel for external parties is available at: compliance@benefitsystems.pl.

The implemented procedures are designed to facilitate the identification, reporting, and investigation of violations. A key element of this system is the promotion of employee awareness through regular ethics-focused training. Whistleblower reports and internal anonymous submissions are received by the Compliance Officer and members of the Ethics Committee, which ensures impartiality, independence, and protection of the reporting person’s identity. All submissions are reviewed with strict confidentiality and objectivity. Information on reported concerns is periodically communicated to the Management Board and the Audit Committee of the Supervisory Board of Benefit Systems S.A., with due regard to the need to maintain its confidentiality.

G1-2

Management of relationships with suppliers

Among its suppliers, within the meaning of the European Sustainability Reporting Standards (ESRS), the Group identifies two distinct categories, each governed by different principles of business cooperation:

- **Suppliers** – the group consists of Suppliers (excluding Business Partners defined below), such as suppliers of utilities (natural resources), materials, products and services in upstream segments of the value chain that are necessary for the day-to-day functioning of the business.
- **Business Partners** – the group consists of entities offering products and services to B2B clients and their employees (end users) under the B2B2C model. This group may include: MultiSport Partners, MyBenefit Partners, and Multi.Life programme Partners.

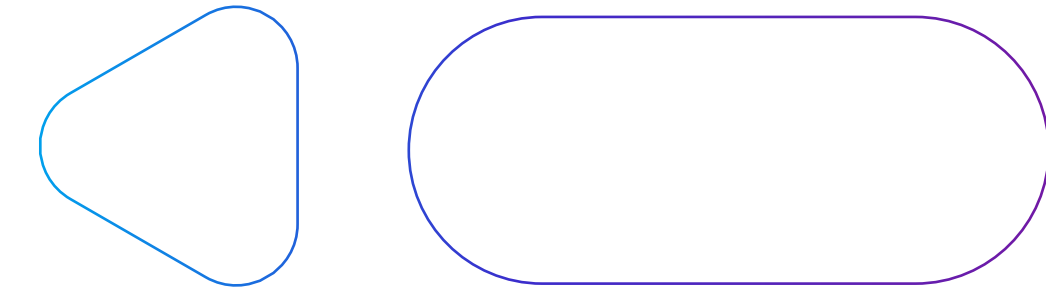
Each of these groups is subject to tailored cooperation principles reflecting the specific nature of their role in the Group’s operations and how they contribute to the achievement of its strategic objectives.

Criteria for selecting suppliers and partners

In selecting suppliers, Benefit Systems S.A. applies the following criteria and rules:

- **Respect for the principle of a level playing field:** the supplier selection process follows the good practice of ensuring equal opportunities in competing for contracts,
- **Objective evaluation:** supplier selection includes an impartial assessment of price and quality, accompanied by a review of the ethical standards upheld by the supplier,
- **Mutual fairness and collaboration.** For Benefit Systems S.A. it is important to ensure that both the client and supplier are satisfied with the terms of business, fostering relationships built on mutual fairness.

The Code of Ethics affirms the Group’s commitment to the principles of honesty, integrity, and ethical conduct – and the Group expects the same standards of behaviour from its partners and suppliers.



The Group exercises due diligence in the negotiation and execution of contracts. However, as of now, a uniform, formalised approach applicable across all Group companies, one that would systematically address supplier and partner relationships with regard to supply chain risks and sustainability impacts, has not yet been implemented. In the opinion of the Parent Benefit Systems S.A., the current quality of relationships with suppliers and partners meets the expectations of both sides. In 2025, the Parent adopted the Responsible Business Conduct Policy, its scope also covering the supply chain.

Environmental and social criteria have been incorporated by the Parent into supplier evaluations through a dedicated CSR Questionnaire, which constitutes an integral part of the Procurement Procedure. The CSR Questionnaire applies to orders exceeding a specific threshold defined in the Procurement Procedure and depends on the supplier’s workforce size. It includes questions related to business ethics, anti-corruption measures, human rights, labour rights, as well as occupational health and safety. The ESG Department’s evaluation of a supplier, based on the responses provided, carries a consistent weight in supplier selection decisions.

Suppliers entering into cooperation with Benefit Systems S.A. and other Group entities in Poland are required to sign a Supplier Form declaration, which covers the Business Ethics Principles and, since the end of 2025, also the RBC principles. The Business Ethics Principles and, since the end of 2025, the RBC principles are also included as an appendix to contracts with partners that are not evaluated through the CSR Questionnaire. The appendix sets out the Group's principles of ethical business conduct that are to govern the cooperation and states that suppliers and business partners are expected to adhere to equivalent standards in the conduct of their own business activities.

The Business Ethics Principles reference the following policies and procedures: the Benefit Systems Group Code of Ethics – BS_Way, the Anti-Corruption Policy, the Gifts and Hospitality Procedure, and the Conflicts of Interest Procedure.

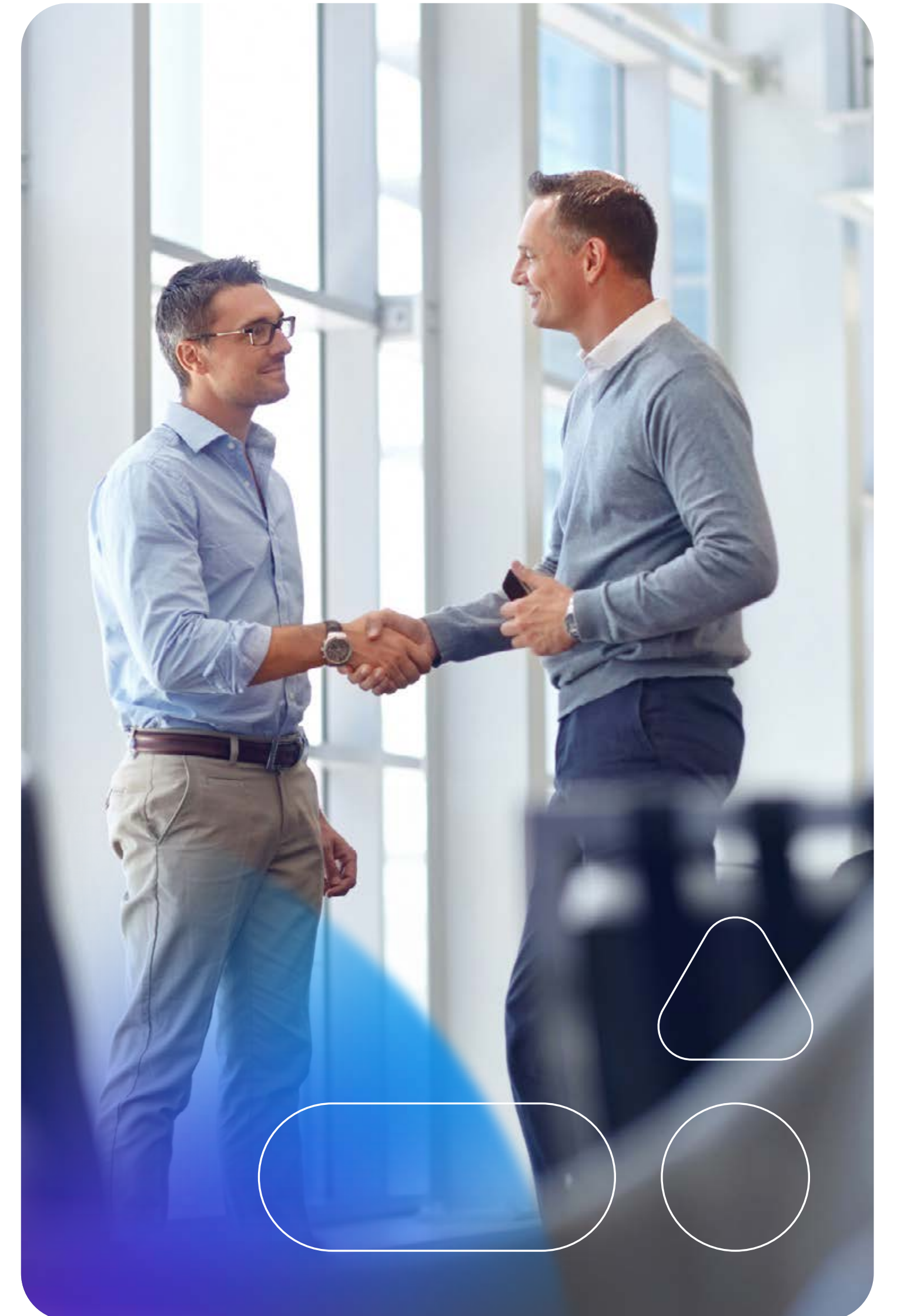
The RBC principles, derived from the OECD and UN guidelines, are outlined in the Responsible Business Conduct Policy. The Benefit Systems Group commits to preventing and, where possible, eliminating and mitigating its material negative impacts in RBC-related areas within its own operations, as well as to promoting relevant actions across its supply chain and in other business relationships. The Group also

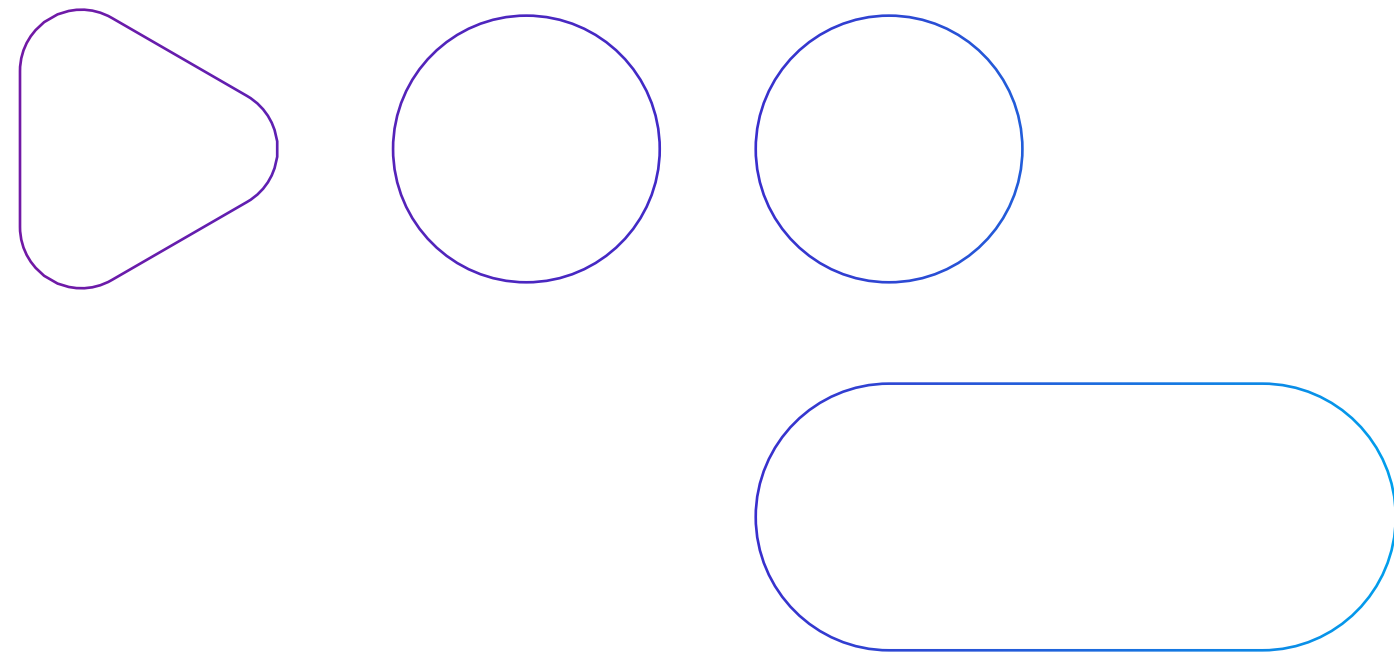
expects its suppliers and business partners to demonstrate appropriate RBC practices, as reflected in the gradual introduction of relevant contractual clauses for business partners and supplier declarations, aligned with the procedures adopted by Benefit Systems.

Furthermore, since 2022, the procurement process has included screening of potential trade partners against sanctions lists, and in 2025 the Group additionally adopted a Supplier Due Diligence Procedure, establishing uniform principles for assessing the reliability of suppliers.

Policies to prevent late payments

At the Parent level, payment terms are governed by the Procurement Procedure. In 2025, the Benefit Systems Group did not have in place a uniform, formal procedure to prevent late payments, particularly to small and medium-sized enterprises. Nonetheless, the established practice across Group companies is to settle payments within contractually agreed timelines. Adherence to timely payments is considered a key element of fostering long-term, stable business relationships.





G1-3

Prevention and detection of corruption and bribery

Preventing corruption and bribery is a priority pillar of the Code of Ethics of the Benefit Systems Group and selected Group entities that have formally adopted anti-corruption regulations in line with the United Nations Convention against Corruption. The Anti-Corruption Policy of Benefit Systems S.A. comprehensively defines the understanding of corruption at the Parent and clearly states the organisation’s zero-tolerance approach to any form of corrupt practices. It also describes the potential consequences for both the organisation and individuals involved in corrupt activities.

The objectives of the Anti-Corruption Policy are to:

- increase awareness of corruption-related risks, including conflicts of interest;
- effectively prevent corrupt practices;
- implement robust mechanisms to combat corruption-related misconduct;
- minimise the consequences of such misconduct.

Employees of Benefit Systems S.A. receive training on corruption-related topics, covering both theoretical and practical aspects, in order to increase their awareness, promote a culture of preventing misconduct, and facilitate the identification of and response to suspected incidents of corruption. The training is delivered on a regular basis through online modules. As part of periodic reports submitted to the Management Board and the Audit Committee, the Compliance function presents its assessment of material risks and the compliance system, including the effectiveness of anti-corruption processes in place.

The anti-corruption provisions apply to all employees and non-employee personnel. Business partners are likewise expected to be familiar with this policy and adhere to its provisions.

Additional instruments supporting the prevention of corruption and bribery include the Gifts and Hospitality Procedure, the Conflicts of Interest Procedure, and the Internal Whistleblowing Procedure for Reporting Violations of Law within the Scope Set Out in the Whistleblower Protection Act, as described under disclosure G1-1.

The Gifts and Hospitality Procedure and the Conflicts of Interest Procedure apply to both employees and non-employee personnel, laying down detailed rules that concern:

- the acceptance and offering of gifts and benefits in relation to clients, business partners and contractors,
- the prohibition of gifts and benefits to or from representatives of governmental institutions,
- participation in meetings, trips and events,
- the reporting of corruption proposals,
- the identification, reporting, handling and prevention of conflicts of interest.

Training on the Code of Ethics, including principles relating to the prevention of corruption and bribery, is a mandatory part of the onboarding process for employees and non-employee workers. The online training is repeated annually.

Benefit Systems S.A. assumes that corruption risk exposure is particularly relevant for Management Board members, the Client Relations Department, the Partner Relations Department for the MultiSport, My-Benefit and Multi.Life products, and the Procurement Department.

During the reporting period, 91% of individuals in professional roles exposed to corruption risk at Benefit Systems S.A. were covered by training programmes, including 100% of the Management Board members and 100% of the Procurement Department personnel.

Publication approval and attestation

This document has been prepared on the basis of the The Benefit Systems Group Sustainability Report 2025, which is part of the Consolidated Directors Report on the Activities of the Benefit Systems Group prepared in xhtml format. It does not constitute an official version and has not been subject to a separate limited assurance engagement.

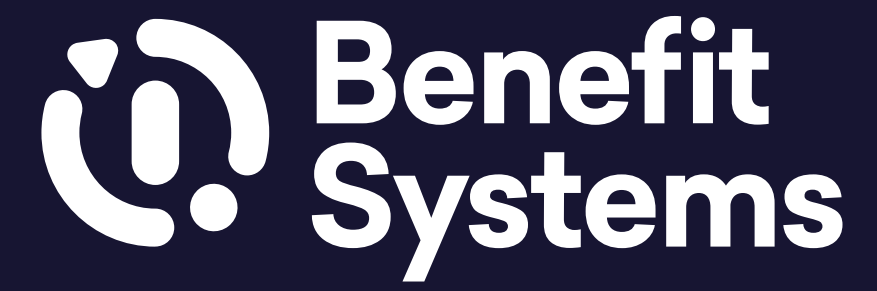
The Benefit Systems Group Sustainability Report 2025, which is part of the Consolidated Directors Report on the Activities of the Benefit Systems Group for the period from January 1, 2025 to December 31, 2025, was approved for publication by the Parent company's Board of Directors on March 20, 2026. The report was subject to a limited assurance engagement by a key auditor acting on behalf of an audit firm – KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp. k. – providing li-

imited assurance as to whether it was prepared in accordance with applicable laws and regulations, including:

- compliance with the sustainability reporting standards within the meaning of Article 63p (2) of the Accounting Act of 29 September 1994, being the European Sustainability Reporting Standards adopted by Commission delegated regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (the “ESRS”),
- compliance with the ESRS of the materiality assessment process carried out by the Group to identify the information reported in the Sustainability statement, and

- compliance of the Sustainability statement with the reporting requirements of Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 establishing a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 (the „Taxonomy Regulation”).

The Sustainability Report of the Benefit Systems Capital Group, together with the Independent Auditor's Limited Assurance Report on the Sustainability Statement, have been published via the Electronic Information Transfer System (ESPI) of the Polish Financial Supervision Authority: <https://espiebi.pap.pl/node/717371>.



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