

BENEFIT SYSTEMS GROUP ESG STRATEGY FOR THE YEARS 2024-2026



Society

- **Activity and engagement** – activating and strengthening the engagement of employees, users, customers and clients
- **Welfare and education** – taking care of the psychophysical health and welfare of employees, users, customers and clients

Business

- **Responsible management** – building and implementing consistent standards of sustainable business and responsible management in the Benefit Systems Capital Group and in the entire value chain

Environment

- **Everyone's environment** – taking joint care of natural resources and the climate with future generations in mind

#BETTER LIFE

Benefit Systems mission is to promote an active, healthy lifestyle and psychophysical welfare as well as society development. **Benefit Systems ESG Strategy** is one of the important emanations of the Benefit Systems mission. The aim of the activities specified in the **Benefit Systems ESG Strategy** is **#betterlife** for current and future generations, which can be achieved by co-creating active communities and setting trends in the field of sustainable development and a positive impact on the following areas:

WELFARE AND EDUCATION

#betterlife is led by people who care about their wellbeing, personal development and relationships with the environment

PRIORITIES

WE ACTIVATE
AND ENGAGE



COMMITMENTS

- 1. We promote physical activity and a healthy lifestyle among various social groups
- 2. We engage employees in supporting their communities

GOALS/MEASURES/KPIs

MAIN GOALS:

- **Free sports activities for children, teenagers and seniors** as part of the activities of the MultiSport Foundation (in 2024–2026) as well as companies on Polish and foreign markets
- **Free programmes, events and initiatives** (larger projects, programmes, campaigns, actions) activating various social groups annually

MAIN GOAL:

- Increasing the number of employee **volunteering hours** in the Benefit Systems Group each year



WELFARE AND EDUCATION (1/3)

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PRIORITIES

WE SUPPORT WELFARE



COMMITMENTS

- 1. We care about the welfare and wellbeing of our employees, users, customers and clients
- 2. We care about the mental health of our employees, users, customers and clients
- 3. We support the work-life balance of our employees

GOALS/MEASURES/KPIs

- MAIN GOAL:**
- **An increase of surveyed employees, users and B2B clients** who believe that the Benefit Systems Group is an entity that cares about its employees', users' and B2B clients' wellbeing and welfare
- MAIN GOAL:**
- **An increase of surveyed employees and MultiLife users** who believe that the Benefit Systems Group is an entity that cares about its employees' and MultiLife users' mental condition
- MAIN GOAL:**
- Introducing solutions supporting **work-life balance**



WELFARE AND EDUCATION (2/3)

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PRIORITIES

WE RESPECT DIVERSITY



COMMITMENTS

- 1. We respect diversity and ensure equality in the workplace

GOALS/MEASURES/KPIs

- MAIN GOALS:
- **Maintaining the Gender Pay Gap** in the Benefit Systems Group at **below 5%** within 3 years
 - **Gender equality of the management boards** of the Benefit Systems Group’s companies (**at least 30% of women**) within 3 years

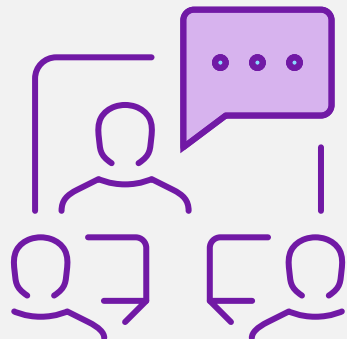


WELFARE AND EDUCATION (3/3)

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PRIORITIES

WE SHARE KNOWLEDGE



COMMITMENTS

- 1. We educate employees and create space for their individual professional and personal development
- 2. We educate our users, customers, clients and the environment

GOALS/MEASURES/KPIs

MAIN GOAL:

- **Maintaining the average number of training hours** in the Benefit Systems Group at a level not lower than **26 hours per year** per employee within 3 years


MAIN GOAL:

- **A minimum of 100,000 direct beneficiaries** of external educational activities of the Benefit Systems Group annually



RESPONSIBLE MANAGEMENT (1/2)

Ethically and responsibly run business translates into a *#betterlife* for employees and community members

PRIORITIES	COMMITMENTS	GOALS/MEASURES/KPIs
<p>WE MANAGE RESPONSIBLY AND ETHICALLY in the area of corporate governance</p> 	<p>1. We manage the ESG area in the Benefit Systems Group strategically</p> <p>2. We care about the protection of our users, clients and customers' data</p> <p>3. We include ESG criteria in purchasing processes</p>	<p>MAIN GOALS:</p> <ul style="list-style-type: none">• Creating ESG process management structure in the Benefit Systems Group that would allow for effective implementation, communication, monitoring and reporting of ESG activities throughout the Group as well as implementing ESG area management process in the Group• Implementing specific ESG policies and procedures across the Benefit Systems Group, employee education and communication• Effective ethics management: ethical principles and values implemented throughout the Benefit Systems Group in accordance with the adopted BS_WAY Code of Ethics• Including ESG risk management in the existing risk management framework in the Benefit Systems Group from 2024 (assessment at least once a year, depending on the risk level) <p>MAIN GOALS:</p> <ul style="list-style-type: none">• All the Benefit Systems Group's employees trained in the area of security, including personal data protection annually from 2025• Ensuring a high level of security of information regarding clients, customers, users and partners. No incidents related to the theft of confidential information <p>MAIN GOAL:</p> <ul style="list-style-type: none">• From 2024, evaluation of key suppliers of materials and services according to defined ethical, social and environmental criteria



RESPONSIBLE MANAGEMENT (1/2)

Ethically and responsibly run business translates into a *#betterlife* for employees and community members

PRIORITIES

WE EDUCATE OUR PARTNERS



COMMITMENTS

1. We raise our partners' awareness and educate them in the field of sustainable development
2. We co-create responsible management standards with our partners
3. We support our partners in their activities for sustainable development and their monitoring

GOALS/MEASURES/KPIs

MAIN GOAL:

- Conducting **educational activities in the area of ESG** for the Benefit Systems Group's partners

MAIN GOAL:

- Defining **ESG rules for partners** adapted to their specificity and characteristics in 2024. Periodic examination of the percentage of partners operating in accordance with these principles

MAIN GOAL:


- Allocating a **percentage of the total budget** annually to support partners in sustainable investments aimed at improving the environmental and/or social indicators of partners



ENVIRONMENT

EVERYONE’S ENVIRONMENT (1/2)

#betterlife requires care for the natural environment, thanks to which the next generations live in healthier surroundings and can benefit from the limited resources of our planet

PRIORITIES	COMMITMENTS	GOALS/MEASURES/KPIs
<div>GREEN BENEFIT</div> <div></div>	<div>1. We strive to minimise the negative impact on the environment and climate</div>	<div>MAIN GOALS:</div> <div><ul style="list-style-type: none">• A minimum of 25% of purchased energy coming from RES (within 3 years from the base year of 2024)• Analysing the possibilities of reducing the carbon footprint in the Benefit Systems Group and implementing the system for managing emissions in scope 1, 2 and 3. (46) Setting decarbonisation goals• Conducting ecological educational initiative addressed to employees/users/partners/communities</div>



ENVIRONMENT

EVERYONE’S ENVIRONMENT (2/2)

#betterlife requires care for the natural environment, thanks to which the next generations live in healthier surroundings and can benefit from the limited resources of our planet

PRIORITIES

GREEN CLUB



COMMITMENTS

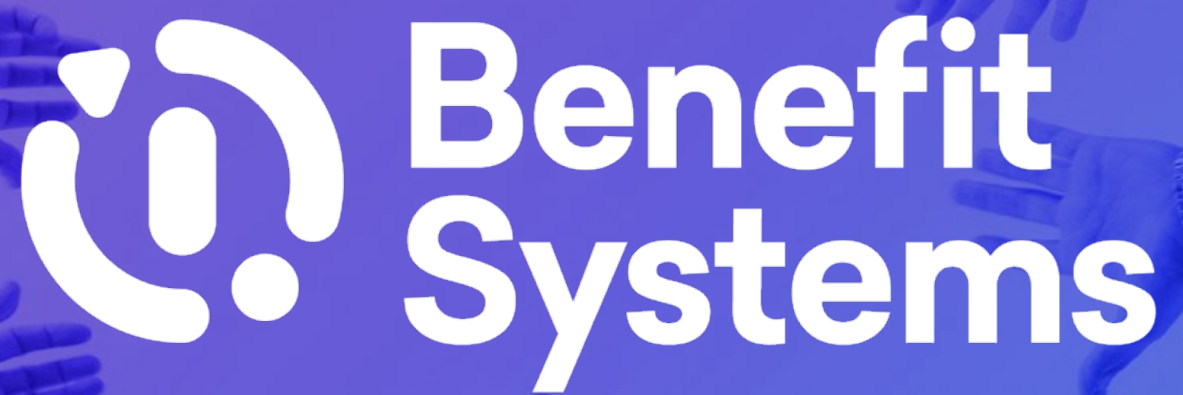
1. We will define and implement the Green Club Standard, which will be met by all new and renovated clubs belonging to the Benefit Systems Group

GOALS/MEASURES/KPIs

MAIN GOAL:

- In the perspective of 2026, all new and renovated clubs belonging to the Benefit Systems Group will meet the **Benefit Systems Green Club Standard**





Benefit
Systems