Benefit Systems Group
Responsible Business Conduct Policy

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Introduction

The Benefit Systems S.A. Articles of Association state that "the company's objective is to strive to achieve long-term economic success by conducting business in a way that has a significant positive impact on society and the environment, understood as a whole."

Since 2018, the Benefit Systems Capital Group has been a certified **B Corp** organisation, belonging to the global movement of companies that prioritise conducting responsible business activities towards their environment (the so-called Impact Business Model). The Benefit Systems Group incorporates sustainable development principle in its business activities in five key areas:[1]

1. Corporate governance – compliance with the principles of transparency and accountability in management.
2. Employees – concern for employee development, safety and satisfaction.
3. Society – active support for social initiatives and local communities.
4. Natural environment – minimising the impact of activities on ecosystems.
5. Relationships with Clients and Users – building trust by providing valuable and ethical solutions.

The Benefit Systems Group Responsible Business Conduct Policy (hereinafter referred to as the "Policy") is another element of the Benefit Systems Group's approach to managing ESG issues. It identifies the positive contribution that companies make to economic, environmental and social progress, but also recognises that business activity can have Adverse Impacts on workers, Human Rights, the environment, corruption, consumers and corporate governance. To mitigate Adverse Impacts related to its activities, Supply Chains and other Business Relations, a risk-based Due Diligence process is in place in an externally focused approach (in the Internal Regulations "risk" is referred to as potential or actual Adverse Impact).

Commitment to complying with international responsible business conduct principles and standards

The Benefit Systems S.A. Management Board undertakes to observe, protect and implement the responsible business conduct (hereinafter referred to as "RBC") principles within the Benefit Systems Group, as set out in this Policy, expressed in international conventions and international customary law, to the extent they apply to the activities of the Benefit Systems Group.

This Policy has been prepared based on:

1. OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
2. OECD Due Diligence Guidance for Responsible Business Conduct
3. UN Guiding Principles on Business and Human Rights

The list of other legal acts and guidelines relating to RBC can be found in ***Appendix 1*** to this Policy. The Benefit Systems Group requires its Own Workforce to comply with the RBC Principles and, in this respect, undertakes to communicate and conduct educational campaigns or training sessions covering the subject matter of this Policy.

[1] https://bcorporation.eu/become-a-b-corp/b-impact-assessment/

The Benefit Systems Group is committed to preventing and, where possible, eliminating and mitigating its significant Adverse Impact on the areas covered by RBC in its own operations and, accordingly, to promoting activities in this respect in its Supply Chain and other Business Relations, expecting appropriate RBC attitudes from its Suppliers and Business Partners, as expressed by the signing of appropriate contractual clauses for Business Partners and declarations by Suppliers, in accordance with the procedures adopted at Benefit Systems.

1. Subject

At the Benefit Systems Capital Group, responsible business conduct is one of the elements of corporate governance regarding issues related to sustainable development. This Policy describes the commitments and actions taken by the Benefit Systems Group to comply with the RBC Principles.

RBC Principles include:

I. Protection and implementation of Human Rights and labour rights.
II. Environmental protection and combating climate change.
III. Counteracting corruption.
IV. Protection of competition and consumer rights.
V. Impact on science, technology and innovation.
VI. Taxation.
VII. Disclosure of information.

To comply with the RBC Principles, the Benefit Systems Group implements a **Due Diligence process** with respect to matters related to sustainable development, which includes identifying and assessing material Adverse Impacts on RBC areas within its own operations as well as in the Supply Chain and other Business Relations, taking mitigation steps and conducting remedial or corrective actions with respect to material Adverse Impacts of those on all key Stakeholder groups as part of its own procedures or by participating in processes enabling remedial action (cooperating with judicial or extrajudicial mechanisms).
This Policy is supplemented by the *Benefit Systems Group Responsible Business Conduct Procedure* (hereinafter referred to as the "Procedure"), which constitutes a separate Internal Regulation of the Benefit Systems Group. The Procedure defines the assumptions, principles and methodology for conducting the Due Diligence process in relation to issues related to sustainable development in the Benefit Systems Group, as well as the roles and responsibilities of participants during the implementation of individual stages of the process.

2. Purpose

The purpose of this Policy is:

- Ensuring compliance with legal requirements regarding sustainable development reporting prepared pursuant to the Accounting Act, Chapter 6c (Articles 63p.-63zd.) and published as the *Benefit Systems Capital Group Sustainability Report*, which is part of

the *Consolidated Management Board Report on the activities of the Benefit Systems Capital Group*, in particular:
  - ESRS– *Statement on Due Diligence*
  - EU Taxonomy – *Minimum Safeguards*
- Implementing the recommendations contained in the international UN and OECD guidelines regarding the RBC Principles, which EU regulations refer to (ESRS and the EU Taxonomy) and adhering to them, as well as ensuring the transparency of the Benefit Systems Group's activities in this area.
- Defining the framework and principles that guide the Benefit Systems Group in relation to the RBC Principles and the actions it takes to comply with them.
- Building Stakeholder trust and further implementing sustainable development principles within the organisation.
- Defining minimum requirements to effectively mitigate regulatory and reputational risks associated with RBC (including compliance and legal risks).

Furthermore, this Policy clarifies and complements the ethical principles set out in the Benefit Systems Group Code of Ethics[2] and the goals of the Benefit Systems Group ESG Strategy[3], which set the basic framework for sustainable development activities.

3. Scope

The Policy applies to the Benefit Systems Capital Group, assuming that:

- As the parent company, Benefit Systems S.A. will take steps to implement this Policy in accordance with the requirements of the Due Diligence process in all subsidiaries relevant to the operations of the Benefit Systems Group.
- The implementation within individual subsidiaries of the Benefit Systems Group will be based on the "proportionality principle," i.e. it will consider the materiality of the company and its influences, to the extent they concern a given company. For this purpose, pursuant to this Policy, material subsidiaries implement their own RBC procedures consistent with this Policy, and the management boards of these subsidiaries is responsible for their implementation.

The Policy applies to the company's Own Workforce (i.e. all employees and associates of the Benefit Systems Group, regardless of the form of employment or cooperation).

4. Definitions and abbreviations

Benefit Systems S.A., hereinafter referred to as "Benefit Systems," "Company," or "Parent Company," is the parent company of the Benefit Systems Group.

Benefit Systems S.A. Fitness Unit in Warsaw is a unit within Benefit Systems S.A. managing fitness activities related to its own sports facilities.

[2] https://corp.benefitsystems.pl/en/for-investors/esg/code-of-ethics/
[3] https://corp.benefitsystems.pl/en/for-investors/esg/esg-presentations/

Suppliers are providers (excluding Business Partners, e.g. MultiSport, MyBenefit, MultiLife) of utilities (natural resources), materials, products and services which are necessary for the daily functioning of the business at earlier stages of the value chain. This group includes Suppliers of:

- rental services (landlords)
- IT equipment and services
- sports and fitness equipment and other fixed assets (e.g. terminals)
- construction and renovation services
- utilities (including electricity and water)
- office materials and office equipment
- grocery (including own fitness clubs)
- marketing materials and services
- materials for sports cards and other products offered by the group
- business travel services
- cleaning and security services
- logistics services

Each of these categories is subject to tailored cooperation rules that consider the specificity of their role in the group's activities and their impact on the achievement of its strategic goals.

ESG is an acronym for environmental, social, and governance. This term refers to three main areas of activity of companies, organisations and investors, within which they should be guided by the sustainable development principles and apply responsible business practices while respecting the broadly understood interests of individual Stakeholders.

ESRS is an acronym for European Sustainability Reporting Standards. The standards are mandatory for all companies subject to national laws implementing the Corporate Social Responsibility Directive (CSRD).

Benefit Systems Capital Group, hereinafter referred to as "Benefit Systems Group" or "Group," is defined in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS") for the purposes of the consolidated financial statements of the Benefit Systems Capital Group.

Stakeholder, according to the UN, is any individual or organisation that may affect, or be affected by a company's actions and decisions (ISO 26000) or any identifiable group or entity (institution, natural environment) that can influence an enterprise or is influenced by the actions of an enterprise (organisation) through its strategies, products, manufacturing processes, management systems and procedures.

Clients are B2B entities, i.e. employers concluding contracts for the provision of non-financial benefits for their employees. These Clients do not meet the definition of consumers or end users under the ESRS, however their role as intermediaries in providing benefits to their employees and their influence on decisions regarding the use of the group's services mean that they are included in the analysis of the context of the group's impacts.

Supply Chain, according to the UN, is a system of organisations, people, information, and resources involved in moving a good or service from Supplier to customer.

Minimum Safeguards, according to the EU Taxonomy, are the procedures used by a business enterprise to ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight core conventions identified in the ILO Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Bill of Human Rights. The Minimum Safeguards are one of the criteria determining whether an activity complies with the EU Taxonomy under the "do no significant harm" principle.

Due Diligence, according to the UN, is a comprehensive proactive process aimed at identifying actual and potential Negative social, environmental and economic impacts resulting from decisions, actions or omissions of an organisation throughout its project or operational cycle. The purpose of the Due Diligence process is to avoid and mitigate Adverse Impacts. Due Diligence covers the areas of RBC.

Adverse Impacts, according to the EU Taxonomy Minimum Safeguards Guide for Businesses (2024), are Negative changes to society, the economy or the environment caused by a business that result wholly or in part from past or present actions, omissions or decisions of the business (i.e. Adverse Impact). Adverse Impacts may:

(1) occur in the enterprise's own activity or

(2) result from a Business Relation, e.g. with a Supplier or a Client (direct influence) or

(3) result from the company's activities in the value chain where there is no direct Business Relation (indirect impact).

They may occur when the company's actions can have Adverse Impacts, for example on the observance of Human Rights (currently or in the future). To reduce the likelihood of such Adverse Impacts occurring, enterprises should follow the recommendations set out in the OECD Guidelines and the UN Guiding Principles.

Adverse Impact, according to the UN, is a negative change in society, the economy or the environment, wholly or partially resulting from the past or present actions, omissions and decisions of an organisation.

Initial identification is based on a Double Materiality test as required by the ESRS.

OECD is an acronym for Organisation for Economic Cooperation and Development.

UN is an acronym for United Nations.

Double Materiality, according to ESRS, has two dimensions: impact materiality and financial materiality. A sustainability issue meets the Double Materiality criterion if it is material from an impact perspective, a financial perspective, or both.

Business Partners are entities offering products and services to B2B Clients and their B2B2 customers, i.e. employees (end users). This group may include:

- MultiSport partners, i.e. owners of facilities and persons managing sports facilities available to MultiSport card holders (Clients' employees and other users, e.g. family members of Clients' employees).
- MyBenefit partners providing access to various non-financial benefits as part of the MyBenefit cafeteria programme – a platform for managing non-financial benefits for Clients' employees, with access to a long list of stores and service providers. MyBenefit partners are a broad group of entities from the tourism, trade, catering, culture, recreation and sports sectors, as well as online stores and trading platforms.
- Partners of the MultiLife Programme – a platform enabling researching, monitoring and improving the level of wellbeing in companies, with access to a variety of services and solutions in this area. Multi.Life partners include dietitians, financial advisers, and language teachers. There is also an offer available in the field of physical health (preventive tests, doctors, trainers) and mental health.

Own Workforce includes persons performing work for the group, i.e.:

- employees – all persons who are in an employment relationship in companies within the group
- associates – persons who are not employees, cooperating based on other forms of employment (civil contracts, B2B)

Human Rights are internationally recognised rights expressed in the International Bill of Human Rights, consisting of the Universal Declaration of Human Rights and the main documents through which it was codified, i.e. the International Covenant on Civil and Political Rights and the International Covenant on

Economic, Social and Cultural Rights, as well as the principles concerning fundamental rights set out in the ILO Declaration on Fundamental Principles and Rights at Work.
RBC is an acronym for responsible business conduct.
Internal Regulations are internally established principles and standards of operation, control activities and scopes of responsibility within the company in the form of written policies, codes, procedures, rules and guidelines, regulations and instructions together with their annexes.
Business Relations, according to OECD, include groups of entities such as Suppliers, Business Partners, licensees, joint ventures, investors, Clients, contractors, consultants, financial, legal and other advisers, as well as other state or non-state entities related to their business activities, products or services.
It covers the Supply Chain and the value chain as defined in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights.
EU Taxonomy is the 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. It establishes a classification system for economic activities to determine whether they are environmentally sustainable.
Users are consumers and end users operating in the following model:

- B2B2C – employees of B2B Clients, i.e. current and potential end users of products and services offered by the companies operating within the group
- B2C – individuals who independently purchase the group's products or services

Business Owner is a management representative responsible for a given area, including managing Adverse Impacts that have been identified in their area of responsibility, as well as monitoring and mitigating actual and potential Adverse Impacts to an acceptable level.
RBC Principles are responsible business conduct principles resulting from the OECD and UN guidelines. They cover issues related to Human Rights, including employer and employee relations, environmental protection, anti-corruption, competition and consumer protection, information disclosure, taxation, and activities related to science, technology and innovation.

5. Responsibilities

The Benefit Systems Group Responsible Business Conduct Policy has been approved by the Benefit Systems S.A. Management Board. The management boards of individual subsidiaries are responsible for implementing the Policy in their companies, on a proportional basis in accordance with the scope specified in point 3. Business Owners are responsible for compliance with the RBC Principles and for confirming commitments and establishing mitigation measures, as well as for their implementation in individual areas or functions, within their operational activities and in contacts with Suppliers and Business Partners. The ESG Department is responsible for preparing this Policy, periodically monitoring it and coordinating its provisions with Business Owners. Every employee and associate of the Benefit Systems Capital Group is responsible for complying with the RBC Principles in their daily work.

6. Basic RBC Principles at the Benefit Systems Group

I. Protection of Human Rights and labour rights

The Benefit Systems Group fulfils its obligation to the protection of Human Rights (as defined in the Universal Declaration of Human Rights and the International Bill of Human Rights) and

fundamental rights at work expressed in the ILO Declaration (including the right to associate and conclude collective agreements, the elimination of child and forced labour, and equal opportunities and equal treatment) through the following activities:

1) being committed to respecting Human Rights and labour rights as expressed in international conventions (***Appendix 1***), avoiding violations of these rights and responding to any Adverse Impacts on Human Rights and labour rights that may be identified as a result of its activities,
2) within its own activities, avoiding causing or contributing to the occurrence of Adverse Impacts on Human Rights and labour rights, and responding to the effects if they occur,
3) seeking ways to prevent Adverse Impacts on Human Rights and labour rights, taking actions to mitigate those that result directly from its activities or are directly related to its products or services through Business Relations,
4) creating this Policy, which obliges to respect Human Rights, publicly available,
5) conducting a Human Rights and labour rights Due Diligence process appropriate to the scale, nature and context of its operations and assessing potential or actual Adverse Impacts on Human Rights,
6) taking appropriate corrective actions where it determines that its actions or omissions have directly caused or contributed to Adverse Impacts on Human Rights and labour rights, providing lawful remedial mechanisms or cooperating in such processes.

II. Environmental protection

The Benefit Systems Group fulfils its obligations to environmental protection through the following activities:

1) implementing the sustainable development principle by identifying, assessing and limiting actual and potential Negative environmental impacts related to its activities and Business Relations, including the Supply Chain,
2) striving to improve its environmental performance and implement an environmental management system based on the Due Diligence process implemented under this Policy,
3) if necessary, implementing emergency action plans to prevent serious damage to the environment and health resulting from its own activities,
4) considering the needs of public health and safety in the face of climate change, striving to reduce greenhouse gas emissions in line with the goals of the Paris Agreement and implementing climate change adaptation strategies,
5) applying the principles of sustainable management of natural resources by reducing the consumption of raw materials, energy and water and promoting the circular economy,
6) ensuring transparency and public participation in environmental activities, regularly reporting results and actions taken to Stakeholders and considering their expectations in decision-making processes,
7) cooperating with Suppliers and Business Partners to promote high environmental standards throughout the Supply Chain and support activities to protect biodiversity and ecosystems,

8) engaging its own employees, promoting environmental awareness and implementing initiatives that support responsible environmental attitudes and practices,
9) carrying out the above-mentioned activities based on the precautionary principle, according to which, if there is a reasonable suspicion that a given activity may Negatively impact the environment, preventive measures should be taken.

III. Anti-corruption

The Benefit Systems Group fulfils its anti-corruptions obligations through the following activities:

1) not accepting any form of corruption in its activities,
2) implementing anti-corruption mechanisms based on the Due Diligence process carried out under this Policy,
3) counteracting conflicts of interest, guided by the principles of action based on objective premises and impartiality in business decision-making processes,
4) declaring transparency in Business Relations, including contacts with Clients, Business Partners and public administration bodies in the countries in which it operates,
5) declaring its readiness to cooperate with state bodies responsible for counteracting corruption, supporting anti-corruption activities and reporting confirmed illegal practices that require such reporting,
6) obliging its Own Workforce and encouraging Suppliers and Business Partners to comply with the ethical principles and standards contained in the Benefit Systems Group BS_Way Code of Ethics.

IV. Protection of competition and consumer rights

The Benefit Systems Group fulfils its obligations regarding competition and consumer protection through the following activities:

1) operating in accordance with applicable competition law, eliminating anti-competitive practices that would be unlawful,
2) counteracting illegal market practices in the field of competition protection and consumer rights in its own activities,
3) identifying Adverse Impacts on consumer rights based on the Due Diligence process carried out under this Policy,
4) ensuring the safety, quality and compliance of products and services with applicable legal regulations, guaranteeing that they do not pose a threat to consumers,
5) providing reliable and transparent information about products and services, enabling Clients, users and consumers to use them consciously,
6) protecting the personal data and privacy of users and consumers, complying with applicable regulations and applying appropriate technical and organisational measures in accordance with applicable regulations and good market practices, appropriate to the type and scale of the data processed,
7) operating in accordance with the principles of ethical advertising and marketing, avoiding misleading content and manipulative sales techniques,

8) providing channels for submitting complaints and resolving disputes, enabling Clients, users and consumers to pursue their rights efficiently and fairly, not hindering the use of out-of-court dispute resolution mechanisms by consumers,
9) if necessary, cooperating with national and supranational authorities in the field of competition protection and consumer rights.

V. Impact on science, technology and innovation

The Benefit Systems Group fulfils its obligations to positively impact science, technology and innovation through the following activities:

1) investing in the development of innovative technologies and solutions in the field of non-financial benefits and the operation of sports facilities,
2) publishing research reports on health, wellbeing and sports,
3) when implementing new technologies, identifying possible areas of Adverse Impact in a responsible and ethical manner based on the Due Diligence process carried out under this Policy, paying particular attention to the protection of the privacy of users and Own Workforce,
4) protecting intellectual property rights in accordance with accepted international standards.

VI. Taxation

The Benefit Systems Group fulfils its obligations regarding tax compliance through the following activities:

1) paying tax liabilities on time and in accordance with national and EU regulations,
2) providing the competent authorities with the information necessary to correctly determine the amount of taxes,
3) not shifting profits/losses abroad to reduce tax burdens,
4) complying with both the letter and Due Diligence of tax law, which includes respecting the legislator's intentions and applying practices in compliance with applicable tax regulations.

VII. Disclosure of information

The Benefit Systems Group fulfils its obligations to disclose information about its activities through the following activities:

1) publishing reports and statements containing information about the company, including the financial situation, results, ownership and supervision of the group,
2) annually disclosing information on social, environmental and corporate governance in the form of the Benefit Systems Capital Group Sustainability Report, which is part of the Consolidated Management Report on the activities of the Benefit Systems Capital Group.

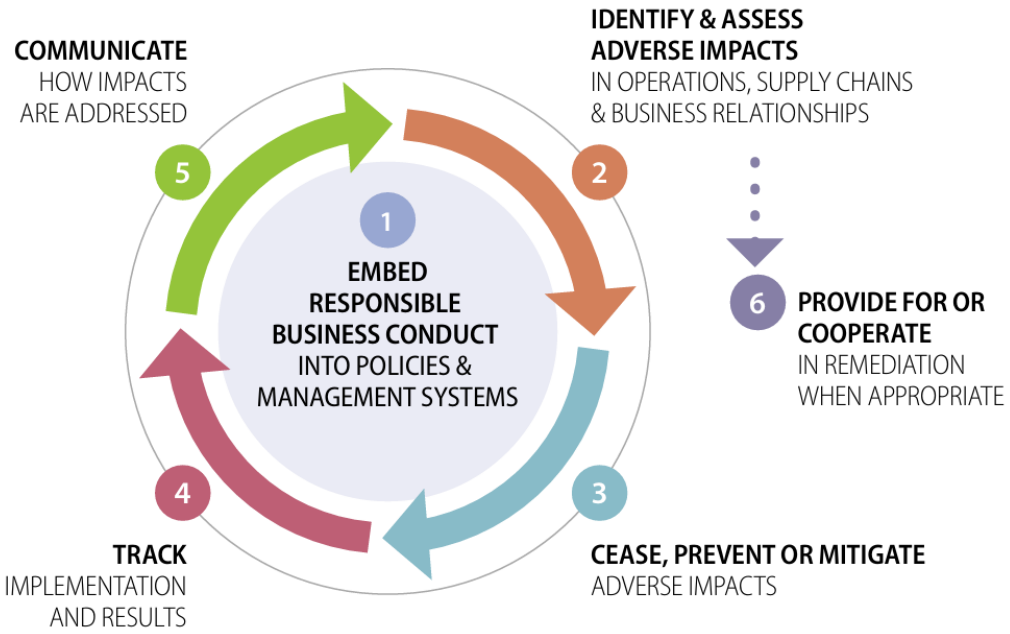
7. Policy implementation in the Benefit Systems Group

This Policy is subject to implementation within the framework of Internal Regulations, i.e. the procedures and policies of the Benefit Systems Group, affecting RBC areas.

The Due Diligence process forms the basis of this Policy. The Benefit Systems Group makes it an integral part of other Internal Regulations and management systems for all areas or functions. The Benefit Systems Group assumes that the process will be carried out in the following stages:

1. Incorporating the responsible business conduct principles into Internal Regulations and management systems.
2. Identifying and assessing actual or potential Adverse Impacts related to the business, Supply Chain or other Business Relations.
3. Stopping, preventing or mitigating Adverse Impacts.
4. Monitoring the implementation of mitigation measures and their results.
5. Informing interested parties about how to proceed in the event of actual Adverse Impacts.
6. Where appropriate, enabling appropriate remedial action or cooperating in appropriate remedial action (mitigating potential Adverse Impacts on RBC).

Scheme 1. Due Diligence process and supporting measures



[4]

In the Benefit Systems Group, this process is implemented as part of a separate Procedure.

8. Complaints procedures for the Benefit Systems Group

Violations of this Policy may be reported in accordance with the rules and through the communication channels indicated in the procedures for reporting violations of law, Internal Regulations and ethical standards at Benefit Systems and the procedures in place at the companies of the Benefit Systems Group.

[4] OECD Due Diligence Guidance for Responsible Business Conduct (2018), p. 21.

Information on the possibility of reporting violations, detailed rules and functioning communication channels are indicated in the Benefit Systems Group Code of Ethics available on the Benefit Systems corporate website. (LINK)

If Benefit Systems or a company within the Benefit Systems Group causes or contributes to actual Adverse Impacts, it undertakes, in accordance with the OECD guidelines, to implement appropriate remedial actions that are proportionate to the significance and scale of the Adverse Impact and to take remedial actions in connection with the Adverse Impact in order to minimise the risk of a similar situation occurring in the future. The nature and extent of the Adverse Impacts will determine the type and scope of appropriate remedial action.

9. Final provisions

The Benefit Systems Group Management Board will periodically review this Policy, considering the circumstances related to the activities of the Benefit Systems Group and the latest changes in international and national law, and will monitor its correct implementation.

Important issues related to RBC are published periodically by the Benefit Systems Group, for example in the Benefit Systems Group sustainability reports.

The Benefit Systems Group makes this Policy publicly available on the Benefit Systems S.A. corporate website.

10. Appendixes

Appendix 1: International conventions and other documents relating to RBC

11. Related documents

SRZN.PD.007_Benefit Systems Group Responsible Business Conduct Procedure

12. Change history

Appendix 1_ International Conventions and Other Documents Regarding RBC

This policy covers **Human Rights and labour rights** as expressed in the following acts of international law:

1. The International Bill of Human Rights that consists of:
    a. Universal Declaration of Human Rights adopted by the United Nations in Paris on 10 December 1948
    b. International Covenant on Civil and Political Rights opened for signature in New York on 19 December 1966
    c. International Covenant on Economic, Social and Cultural Rights adopted on 19 December 1966
2. Charter of Fundamental Rights of the European Union (OJ C 202, 7.6.2016, pp. 389–405)
3. ILO 1998 Declaration on Fundamental Principles and Rights at Work and its Follow-up, which includes the following conventions ratified by Poland:
    a. C014 – Weekly Rest (Industry) Convention
    b. C029 – Forced Labour Convention adopted in Geneva on 28 June 1930
    c. P029 – Protocol of 2014 to the Forced Labour Convention adopted in Geneva on 11 June 2014
    d. C087 – Freedom of Association and Protection of the Right to Organise Convention adopted in San Francisco on 9 July 1948
    e. C095 – Protection of Wages Convention
    f. C098 – Right to Organise and Collective Bargaining Convention adopted in Geneva on 1 July 1949
    g. C100 – Equal Remuneration Convention
    h. C102 – Social Security (Minimum Standards) Convention
    i. C105 – Abolition of Forced Labour Convention
    j. C111 – Discrimination (Employment and Occupation) Convention adopted in Geneva on 25 June 1958
    k. C120 – Hygiene (Commerce and Offices) Convention
    l. C122 – Employment Policy Convention
    m. C138 – Minimum Age Convention adopted in Geneva on 26 June 1973
    n. C140 – Paid Educational Leave Convention
    o. C182 – Worst Forms of Child Labour Convention
4. Convention for the Protection of Human Rights and Fundamental Freedoms adopted by the Council of Europe in Rome on 4 November 1950
5. International Convention on the Elimination of All Forms of Racial Discrimination opened for signature in New York on 7 March 1966
6. Convention on the Elimination of All Forms of Discrimination against Women adopted by the United Nations General Assembly on 18 December 1979
7. Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment adopted by the United Nations General Assembly on 10 December 1984

8. Convention on the Rights of the Child adopted by the United Nations General Assembly on 20 November 1989
9. Optional Protocol to the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography adopted in New York on 25 May 2000
10. Convention on the Rights of Persons with Disabilities adopted in New York on 13 December 2006.

This policy has been created considering the following documents relating to **environmental protection**:

1. The Rio Declaration Declaration on Environment and Development of 14 June 1992
2. The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal of 22 March 1989
3. Convention on Biological Diversity of 5 June 1992
4. Convention Concerning the Protection of the World Cultural and Natural Heritage (UNESCO Convention) of 16 November 1972
5. Espoo Convention on Environmental Impact Assessment in a Transboundary Context of 25 February 1991
6. The International Convention for the Prevention of Pollution from Ships (MARPOL) of 2 November 1973
7. Paris Agreement on Climate Change of 12 December 2015
8. Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction of 19 June 2023
9. The Montreal Protocol on Substances that Deplete the Ozone Layer of 16 September 1987
10. United Nations Framework Convention on Climate Change of 9 May 1992

The customary principles of international environmental law are an integral part of the Benefit Systems Group's obligations.

Owner:	Management Board, ESG Department
Date of adoption and validity:	20/10/2025