INFORMATION ON LEGAL REGULATIONS AND PENALTIES CONCERNING THE GENDER BALANCE POLICY FOR THE COMPANY'S BOARDS

Benefit Systems S.A. (the "**Company**") makes this information available in fulfilment of the obligation arising under Article 90gd(4) of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and Public Companies (the "**Public Offering Act**").

I. Legal regulations

Regulations concerning gender balance on the boards of listed companies are set out in Chapter 4aa of the Public Offering Act, which implements Directive (EU) 2022/2381 of the European Parliament and of the Council (the "**Directive**") into Polish law.

These regulations provide, in particular, for:

1. the requirement to ensure gender balance on the Company's management board and supervisory board (Article 90gc of the Public Offering Act);
2. the obligation to adopt and make available a gender balance policy (Article 90gd of the Public Offering Act);
3. the basic rules governing the selection of candidates to the Company's boards (Article 90ge of the Public Offering Act);
4. reporting obligations concerning the representation of each sex on the Company's boards and the measures taken to ensure gender balance (Article 90gi of the Public Offering Act);
5. supervisory measures and penalties for breaches of the obligations relating to the selection of candidates and reporting (Articles 90gj and 96e(2) of the Public Offering Act).

II. Gender balance on the Company's boards

The Company is required to ensure gender balance on its management board and supervisory board (Article 90gc(1) of the Public Offering Act).

This requirement is met if the total number of positions on the Company's boards held by members of the underrepresented sex is not lower than the number closest to 33% of all positions on the Company's boards, provided that members of the underrepresented sex hold positions on each of the Company's boards (Article 90gc(2) of the Public Offering Act). The target numbers of positions on the Company's boards to be held by members of the underrepresented sex are set out in the Annex to the Directive.

The underrepresented sex means the sex whose members hold no more than 49% of the total number of positions on the management board and supervisory board (Article 90gb(4) of the Public Offering Act).

III. Gender balance policy

A gender balance policy sets out the rules and measures aimed at ensuring gender balance on the management board and supervisory board, including, in particular, the rules for the selection of candidates, the rules for nominating candidates, career development programmes for women and men, and the human resources management strategy (Article 90gd(2) of the Public Offering Act).

The gender balance policy is made available on the Company's website together with this information on the applicable legal regulations and penalties in this respect (Article 90gd(4) of the Public Offering Act).

IV. Selection of candidates for the management board and supervisory board

At every stage of the process for selecting a person for a specific position on one of the Company's boards, clear, neutrally formulated and unambiguous selection criteria, taking into account the candidates' qualifications and the need to ensure gender balance, are applied in a non-discriminatory manner. The selection criteria are established before the selection process begins (Article 90ge(1) of the Public Offering Act).

Candidates for positions on the Company's boards are selected on the basis of a comparative assessment of the qualifications of each candidate (Article 90ge(2) of the Public Offering Act). Where candidates are equally qualified, priority is given to the candidate of the underrepresented sex, subject to the exception provided for in Article 90ge(3) of the Public Offering Act.

A candidate may request information on the assessment criteria applied, the comparative assessment and the grounds for that assessment and, where a candidate of the underrepresented sex has not been selected, also on the reasons for not selecting that candidate and the qualifications of the selected candidate (Article 90ge(4) of the Public Offering Act).

The obligations concerning the selection process and the related claims of candidates do not apply where the Company has achieved the appropriate gender representation on the Management Board and Supervisory Board (Article 90gh of the Public Offering Act).

V. Reporting

The Company's Management Board prepares an annual report on the representation of each sex on the Management Board and Supervisory Board and on the measures taken to ensure gender balance on those boards (Article 90gi(1) of the Public Offering Act).

The report specifies the number of persons holding positions on the Management Board and Supervisory Board during the reporting period, indicating their sex and the type of position held, provides information on the measures taken to ensure gender balance and, where the required gender balance objective has not been achieved, indicates the reasons for not achieving that objective and provides a comprehensive description of the measures which the Company has taken and intends to take in order to achieve it (Article 90gi(2) of the Public Offering Act).

The gender balance report is made available on the Company's website promptly after it has been prepared. The report for the preceding year is submitted to the competent government administration body by 30 June of each year or, where it constitutes a separate section of the management report, within six months from the end of the financial year to which it relates. The first report must be submitted by 31 October 2026 (Article 90gi(1), (4) and (5) of the Public Offering Act and Article 4 of the Act amending the Public Offering Act).

VI. Penalties and legal remedies

Where the Company fails to perform or improperly performs its obligations concerning the process for selecting candidates for positions on the Company's boards or its reporting obligations, the Polish Financial Supervision Authority may issue recommendations to the Company aimed at bringing the breach of those obligations to an end (Article 90gj in conjunction with Articles 90ge and 90gi(1) of the Public Offering Act).

For failure to perform or improper performance of the obligations concerning the candidate selection process or reporting, the Polish Financial Supervision Authority may impose on the Company a fine of up to PLN 500,000 (Article 96e(2) in conjunction with Articles 90ge and 90gi(1) of the Public Offering Act).

A candidate in respect of whom the Company has breached the requirements governing the selection process is entitled to compensation for non-pecuniary damage in an amount not lower than the minimum remuneration for work applicable on the date on which the selection process was completed, or to damages (Article 90gf in conjunction with Article 90ge(1)–(3) of the Public Offering Act).

Where a candidate of the underrepresented sex for a position on one of the Company's boards claims that the Company breached the requirements referred to in Article 90ge(1)–(3) in the selection process for that position and establishes facts from which it may be presumed that the candidate has qualifications at least equivalent to those of the selected candidate of the opposite sex, the Company is required to demonstrate that no such breach occurred (Article 90gg(2) of the Public Offering Act).