

Independent Auditor's Report on Review of Condensed Consolidated Interim Financial Statements

To the Shareholders and Supervisory Board of Benefit Systems S.A

Introduction

We have reviewed the accompanying condensed consolidated interim financial statements of Benefit Systems S.A Group (the "Group"), whose parent entity is Benefit Systems S.A (the "Parent Entity"), which comprise:

- the condensed consolidated statement of financial position as at 30 June 2026,
and, for the three-month and six-month periods ended 30 June 2026:
 - the condensed consolidated statement of profit and loss;
 - the condensed consolidated statement of profit and loss and other comprehensive income;
and, for the six-month period ended 30 June 2026:
 - the condensed consolidated statement of changes in equity;
 - the condensed consolidated statement of cash flows;
- and
- additional information and explanations to the interim condensed financial statements
(the "condensed consolidated interim financial statements").

The Management Board of the Parent Entity is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the resolution of the National Council of Statutory Auditors as the National Standard on Review 2410. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing or International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements are not prepared, in all material respects, in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union.

On behalf of audit firm

KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.

Registration No. 3546

Signed on the Polish original

Karolina Graś

Key Statutory Auditor
Registration No. 11368
Proxy

Warsaw, 20 August 2026