Benefit Systems Capital Group ESG Strategy 2.0

#BETTER_LIFE

Strategic goals for 2026–2027 responding to the
Benefit Systems Capital Group’s material ESG impacts

Annex to the Benefit Systems Capital Group Strategy until 2027



#BETTER_LIFE

Benefit Systems mission is to promote an active, healthy lifestyle, psychophysical wellbeing and social development. The Benefit Systems Capital Group **ESG Strategy** is an important element of achieving the Benefit Systems mission.

The aim of the actions specified in the ESG Strategy 2.0 is **#better_life** for current and future generations, which can be achieved by co-creating active communities and setting trends in the field of sustainable development by having an impact on:

Environment

#better_life requires taking care of the natural environment, so that future generations live in healthier surroundings

Society

#better_life is led by people who care about their psychophysical wellbeing, personal development, and relationships with their surroundings

Governance

Business conducted ethically and responsibly results in a **#better_life** for employees and the value chain

E1 Climate change

actual negative impact

Impact on climate change through greenhouse gas (GHG) emissions

The Benefit Systems Group's impact on climate change results from energy consumption and greenhouse gas emissions related to its operations. This includes heating offices and gyms, using data centres, and heavy use of air conditioning systems – especially in sports facilities where cooling demand is high.

Metric

1. **Calculation** of BSCG's carbon footprint in three scopes according to the methodology adopted in 2025 (compliant with the GHG Protocol)
2. **BSCG's transition plan** developed for climate change mitigation

2026–2027 goal

1. **Annual calculation of BSCG's carbon footprint** in 3 scopes
2. **Setting BSCG decarbonisation targets** by the end of 2027*

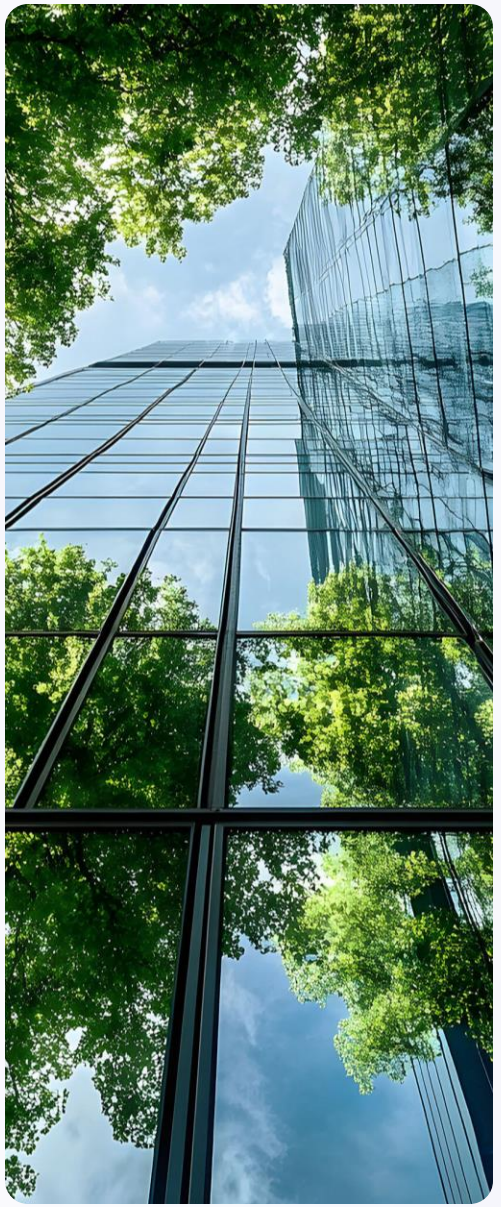
*defining the level of ambition in 2027

Base year 2025

The total carbon footprint emissions across all three scopes amounted to*:

- **199,136.9 tCO_2e** (location-based)
- **208,419.1 tCO_2e** (market-based)

*the total emissions for 2025 include emissions from the operations of the Turkey segment for the entire fiscal year



S1 Own workforce

actual positive impact

Impact on training, development and integration of employees and associates

The Group has an impact on the development of its employees and associates by supporting them in developing the knowledge and competencies necessary to perform their work. Furthermore, the Group contributes to the integration, independence and wellbeing of employees in the workplace by improving training and development programmes. Investment in training and development leads to increased operational efficiency and service quality, which directly results in improved market competitiveness.

Metric

Average number of training hours per person (employee/associate) at BSCG

2026–2027 goal

Maintaining an average of **at least 25 hours of training** per year per employee and associates at BSCG

Base year 2025

The average hours of training per employee and associate amounted to **33.1 hours** per year



S1 Own workforce

potential negative impact

Impact on the occurrence of the pay gap among employees

In the Group, the recorded adjusted pay gap between women and men remains below 5%, which indicates a relatively low level of risk of pay discrimination. For the first time, the unadjusted pay gap was be calculated for 2025. The lack of data in this area has a potentially negative impact and could result in an unmanaged pay gap between women and men.

Metric

Calculation of the adjusted gender pay gap according to the methodology adopted by the BSCG

2026–2027 goal

Maintain the adjusted gender pay gap among BSCG employees **below 5%**, unless a higher value is justified by objective criteria

Base year 2025

The adjusted gender pay gap among employees of the BSCG was **4.9%**



S3 Affected communities

actual positive impact

Impact on local communities through organising sports programmes and events

By engaging in social initiatives, the Group influences the local community by organising programmes and events that increase access to physical activity and support social integration, especially among children and youth.

Metric

Number of beneficiaries of the MultiSport Foundation's own programmes

2026–2027 goal

Annual minimum:

1. **35,000 offline beneficiaries**
2. **370,000 online beneficiaries**

of free programmes and events activating various social groups organised by the MultiSport Foundation

Base year: 2025

The number of beneficiaries of the MultiSport Foundation's own programmes amounted to:

1. **33,902 offline beneficiaries**
2. **395,570 online beneficiaries**



S4 Consumers and end users

actual positive impact

Impact on physical and mental health through increased physical activity and fitness through the Group's products

The Group improves the quality of life, as well as physical and mental health, by offering solutions that support physical activity and wellbeing.

MultiSport cards – A wide range of users is provided with access to sports facilities, motivate them to regularly engage in physical activity and increase their awareness of a healthy lifestyle.

Fitness clubs – The increase in the number of clubs guarantees users access to high-quality sports clubs and professional support from trainers, which helps develop the habit of physical activity and build local sports communities.

Wellbeing solutions – The offer includes platforms, solutions and consultations with specialists supporting personal wellbeing, as well as personalised goal paths to take care of users.

Metric

1. **Number of sports card users** in BSCG
2. **Number of owned fitness clubs** in BSCG

2026–2027 goal

By the end of 2027, BSCG is to achieve:

1. **at least 2.95 million sport card users**
2. **at least 730 own fitness clubs**

Base year: 2025

The number of sport card users and numer of proprietary fitness clubs achieved by the BSCG amounted to:

1. **2.5 million sport card users**
2. **564 own fitness clubs**



G1 Business conduct

potential negative impact

Impact on building the organisation's corporate culture

In the Poland, Foreign EU and Turkey segments, the Benefit Systems the Group strives to ensure a consistent level of policies and procedures related to corporate culture, including reporting violations. In newly acquired companies where policies and procedures are not yet aligned with BS Group standards, there may be potential inconsistencies that could result in violations.

Metric

1. **Percentage of BSCG's own workforce** (number of unique users trained in a given year vs. year-end employment)
2. **Percentage of reports** submitted through the channels specified in the BSCG Code of Ethics (number of cases reviewed vs. number of reported ethics violations)

2026–2027 goal

1. Annual **training of BSCG's own workforce** in the area of ethics, corruption and conflict of interest: 95% in BSSA in 2026
   95% in BSCG in 2027
2. **Maintain a rate of 100% of reported violations** submitted through the channels specified in the Code of Ethics for which the assessment of the report's validity has been completed within 90 days of receipt and a decision on further action has been made

Base year 2025

1. The percentage of the BSCG's own workforce who had received training was: **28% in BSSA** (including 85% in the parent company, excluding the Fitness Division) and **17% in BSCG**
2. The percentage of reports processed through the channels specified in the BSCG Code of Ethics was **100%**





ESG 2.0 Strategy 2026–2027

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PRIORITY	COMMITMENT
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 We activate and engage	We promote physical activity and a healthy lifestyle among various social groups.
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.

Benefit Systems