



# Benefit Systems Capital Group ESG Strategy 2.0

**#BETTER\_LIFE**

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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:





# E1 Climate change

*actual negative impact*

## Impact on climate change through greenhouse gas (GHG) emissions

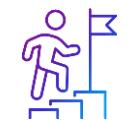
The Benefit Systems Group's impact on climate change results from energy consumption and greenhouse gas emissions related to its operations. This includes heating offices and gyms, using data centres, and heavy use of air conditioning systems – especially in sports facilities where cooling demand is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



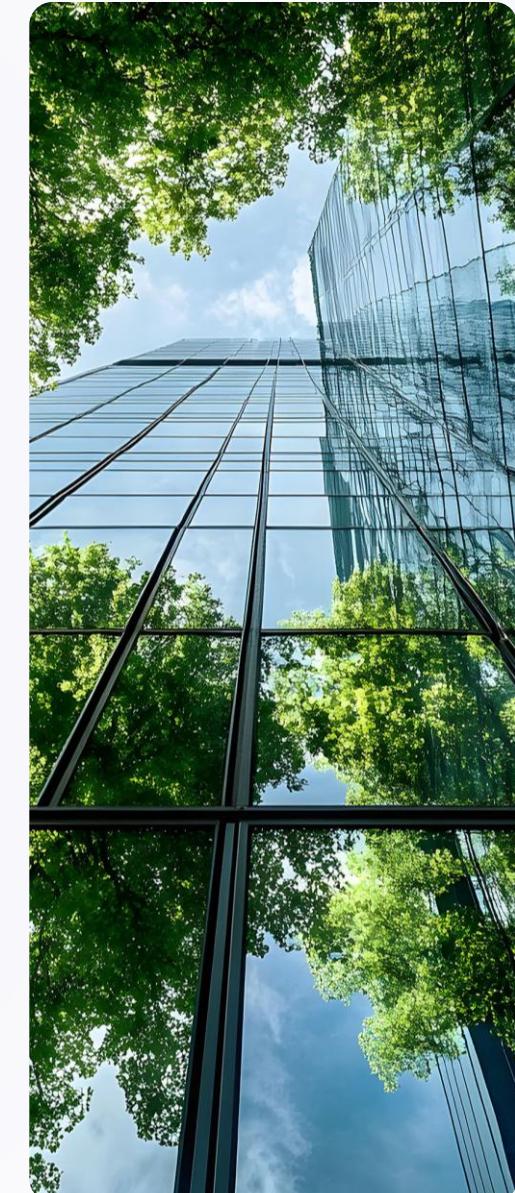
1. **Annual calculation of BSCG's carbon footprint** in 3 scopes
2. **Setting BSCG decarbonisation targets** by the end of 2027.\*

\*defining the level of ambition in 2027

### Base year: 2025



**TBC** – after the publication of the Benefit Systems Capital Group Sustainability Report for 2025





# 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



**TBC** – after the publication of the Benefit Systems Capital Group Sustainability Report for 2025





# 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 will 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 pay gap at BSCG according to the methodology adopted in 2025

### 2026–2027 goal



**Annual calculation of the pay gap** between women and men at BSCG for work of equal value (adjusted gap)\*

\*defining the level of ambition in 2026

### Base year: 2025



**TBC** – after the publication of the Benefit Systems Capital Group Sustainability Report for 2025





# 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



**TBC** – after the publication of the Benefit Systems Capital Group Sustainability Report for 2025





## 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	2026–2027 goal	Base year: 2025
<ul style="list-style-type: none"><li>1. Number of sports card users in BSCG</li><li>2. Number of owned fitness clubs in BSCG</li></ul>	<p>By the end of 2027, BSCG is to achieve:</p> <ul style="list-style-type: none"><li>1. at least 2.9 million sports card users</li><li>2. at least 600 own fitness clubs</li></ul>	





# G1 Business conduct

*potential negative impact*

## Impact on building the organisation's corporate culture

In the Poland, 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)

\*Own workforce – BSCG employees and associates, excluding persons on long-term absences (over 3 months) or absent for emergency reasons in the period ending the year for which the metric is calculated

#### 2. Percentage of BSCG reports\* (number of reports reviewed vs. number of reported ethical violations)

\*Reports – reporting channels indicated in the Code of Ethics: 1) a procedure for confidentially reporting suspected violations of law, internal regulations and ethical standards, 2) reports from whistleblowers in the context of work performed, 3) external entities

### 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. Maintaining the 100% rate of violation reports for which the validity analysis was completed within 90 days of receipt and a decision was made to close or continue the investigation (i.e., investigations were initiated)

### Base year: 2025



TBC – after the publication of the Benefit Systems Capital Group Sustainability Report for 2025



# ESG 2.0

## Strategy

2026–2027

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PRIORITY	COMMITMENT
 <b>E1</b> We reduce our impact on the climate	We strive to minimise our negative impact on the environment and climate.
 <b>S1</b> We share knowledge	We educate and create space for employees and associates to develop individually, professionally and personally.
 <b>S1</b> We respect diversity	We respect diversity and ensure equality in the workplace
 <b>S3</b> We activate and engage	We promote physical activity and a healthy lifestyle among various social groups.
 <b>S4</b> We activate and engage	We promote physical activity and a healthy lifestyle among various social groups.
 <b>G1</b> We conduct business ethically and responsibly	We promote a cohesive corporate culture within the Benefit Systems Capital Group

