



**Benefit Systems Group  
non-financial report  
2021**



## Table of content

<b>1. Management and corporate governance</b>	5	<b>4. Community</b>	94
1.1. History, profile, and business model	6	4.1. Our social engagement	95
1.2. Group's structure and segments	10	4.2. Community activating programmes	96
1.3. Offer and products by segment	15	4.3. Participation in the B Corp movement and challenges related to recertification	101
1.4. Mission, vision, values	20	4.4. Partners as key Suppliers	103
1.5. Our Stakeholders	22	4.5. Cooperation with other Suppliers	110
1.6. Business strategy and management standards	29	<b>5. Environment and climate</b>	112
1.7. CSR/ESG Strategy development	36	5.1. Carbon footprint	114
1.8. Sustainable Development Goals	38	5.2. Climate risks	118
1.9. Research and development	39	5.3. Compliance with the EU Taxonomy	119
1.10. Awards and distinctions	41	5.4. Environmental activities	123
<b>2. Our Team</b>	42	<b>6. About the report</b>	127
2.1. Employment structure	43	6.1. Summary	128
2.2. Attractive workplace and benefits	52	6.2. Methodology and indexes	129
2.3. Training and development	57	6.3. The scope of non-financial information required by the Accounting Act	136
2.4. Periodic evaluations and opinion surveys	59	6.4. Key performance indicators	137
2.5. Employment rights, code of ethics, diversity and inclusion	62		
2.6. Health and safety	69		
<b>3. Clients and Users</b>	72		
3.1. Model of cooperation with our Clients	73		
3.2. Clients and Users in numbers	75		
3.3. User programmes, services, and campaigns	76		
3.4. Helpline	89		
3.5. Education and activation of our Clients and Users	91		
3.6. Health and safety of our Clients and Users	93		

## We are B Corporation

For almost four years, the B Corp value system has been one of the most important signposts for Benefit Systems in conducting activities connected with sustainable development. That is why our non-financial reporting is based on its main areas of interest. The B Corporation initiative (B for “benefit” – B Corps) brings together companies which treat business as a tool to improve the world and undertake activities for sustainable development in this spirit. The Benefit Systems Group Non-Financial Report 2021 has been prepared based on the GRI global non-financial reporting standard as well as five thematic areas assessed as part of the B Corp certification process. These are: Management and Corporate Governance, Employees, Clients, Community and Environment. Just like last year, due to the radical change in our business environment caused by the COVID-19 pandemic, we focused on selected areas of our activity. In 2022, we are going to carry out the B Corp recertification process, which will last until the third quarter and will be an important measure of the activities we undertake for our Stakeholders and the world around us. As pioneers of the B Corp movement on the Polish market, we are also involved in activities aimed at promoting its ideas in our country. We are happy to observe the growing awareness and interest in the

certification among Polish companies. On the date of publishing this report, there are already three organisations with Polish origin (including Benefit Systems) that have the B Corporation certificate.. The number of international companies that have completed or are interested in the certification process is also constantly increasing. Worldwide, there are several thousand companies from nearly 80 countries that are part of the movement and want to be “the best for the world”<sup>1</sup> (see Chapter 4 Community). We hope that the B Corporation community will continue to develop dynamically, strengthening the transformation in the approach to business. This document is a reliable reflection of the activities carried out within the Benefit Systems Group between 1 January and 31 December 2021.



<sup>1</sup> A quote of the B Lab statement

## Letter from the Management Board

Ladies and Gentlemen,

we are delighted to present you the fourth non-financial report summarising the activities of the Benefit Systems Capital Group connected with sustainable development. From the very beginning of our organisation's existence, we attach great importance to the values focusing on such aspects as employees, environment, the transparency of our activities and the positive impact we have on our Stakeholders. The actions taken allowed us to join the group of entities holding the B Corporation Certificate in 2018. The philosophy of the B Corp movement has become a benchmark and signpost of our further development and set new standards in our daily operations.

The non-financial report has been prepared by the ESG Team in cooperation with Employees responsible for individual business areas, which confirms our understanding of the idea of sustainable development. It would be difficult to imagine the implementation of all the initiatives mentioned in the report without the commitment of the Group's Employees and their genuine need to change reality, also in their own work environment.

We operate in the field of non-financial employee benefits, sport and recreation as well as wellbeing, therefore people are always at the centre of our attention. Extensive activities related to our Clients, Partners, Employees, and Associates focus on the principles of mutual respect, honesty, and compliance with

business ethics. Being a member of the B Corp community, we believe that we can change the world for the better, and our activities can be an example to be followed by others. In 2021, in accordance with the adopted principle of positively influencing the world around us, we also implemented several activities aimed at helping the sports and recreation industry, which was in an extremely difficult position because of the COVID-19 pandemic. Bearing in mind the situation of our Partners, we changed the rules of mutual settlements and subsidised their current operations. We also represented our industry in dialogue with the government administration and business organisations to work out the conditions and rules so that the industry could return to the normal functioning.

An extremely important area for us are activities aimed at limiting the negative impact of our operations on the natural environment. We strive to undertake educational activities as well as reduce energy consumption and waste generation. We also take initiatives to extend the life cycle of training equipment used in our clubs, such as more frequent maintenance or fixing minor defects. The challenges related to climate protection will continue to be one of our priorities, and the activities undertaken will focus on the indications contained in the UN Sustainable Development Goals. In the current situation, we face difficult choices and decisions every day, which will have a significant impact on our lives and

the functioning of future generations. The implementation of the Sustainable Development Goals may turn out to be insufficient, therefore business must seek solutions to social issues that may go far beyond its actual obligations. Maintaining extraordinary openness and perceiving the possibilities of influencing the course of events, especially their consequences, will constitute a new management trend that is worth knowing and following with courage. We are convinced that the long-term sustainable development goals we have adopted will be an important tool for the realisation of such a vision.

*Emilia Rogalewicz  
Wojciech Szwarc  
Bartosz Józefiak*



# 1 Management and corporate governance

1.1. History, profile, and business model	6
1.2. Group's structure and segments	10
1.3. Offer and products by segment	15
1.4. Mission, vision, values	20
1.5. Our Stakeholders	22
1.6. Business strategy and management standards	29
1.7. CSR/ESG Strategy development	36
1.8. Sustainable Development Goals	38
1.9. Research and development	39
1.10. Awards and distinctions	41







# 1.1.

History, profile,  
and business model

# History

## • 2000

- Establishing Benefit Systems

## • 2000–2003

- Developing the company's offer in the field of financial services and incentive benefits related to sports and recreation

## • 2003–2005

- Introducing and developing the MultiSport Programme in Poland

## • 2007

- Establishing VanityStyle
- Establishing TravelPass, transformed into MyBenefit Sp. z o.o. in 2010

## • 2008–2009

- Dynamic development of the MultiSport Programme
- Introducing the MultiKafeteria and MultiBilet Programme
- Introducing the FitProfit card and CinemaProfit voucher

## • 2010

- Starting operations on foreign markets, the first one being the Czech Republic
- Merging VanityStyle with the Benefit Systems Capital Group

## • 2011

- Stock exchange debut – Benefit Systems S.A. joins the group of companies listed on the Warsaw Stock Exchange
- Benefit Systems S.A. undertakes the first minority investments in the fitness club infrastructure

## • 2013

- Creating the BenefitLunch Programme
- Merging MyBenefit with the Benefit Systems Capital Group

## • 2015

- Exceeding half a million MultiSport Programme Users
- Entering new foreign markets: Bulgaria and Slovakia
- Creating Dobry MultiUczynek CSR Programme

## • 2017

- Exceeding one million MultiSport Programme Users in Poland and abroad

## • 2018

- Benefit Systems joining the B Corp community
- Starting foreign operations in Croatia
- Creating the MultiSport Senior Programme
- Creating Active MultiSport Schools CSR Programme
- Creating Dobry MultiUczynek CSR Programme for MultiSport Card Users

## • 2019

- Exceeding one million MultiSport Programme Users in Poland
- Exceeding 400,000 Cafeteria Programme Users

## • 2020

- Creating and implementing Yes2Move – an online training platform and shop for our Clients and MultiSport Programme Users as part of a new company, Yes To Move Sp. z o.o.
- Creating a new product called VanityStyle Online Zone for FitSport and FitProfit Programme Users
- Opening the first modern club for children – Atmosfera MultiSport in Warsaw
- Creating the new MultiLife online product as part of the MultiSport Programme
- Exceeding 500,000 MyBenefit Cafeteria Platform Users at the end of 2020

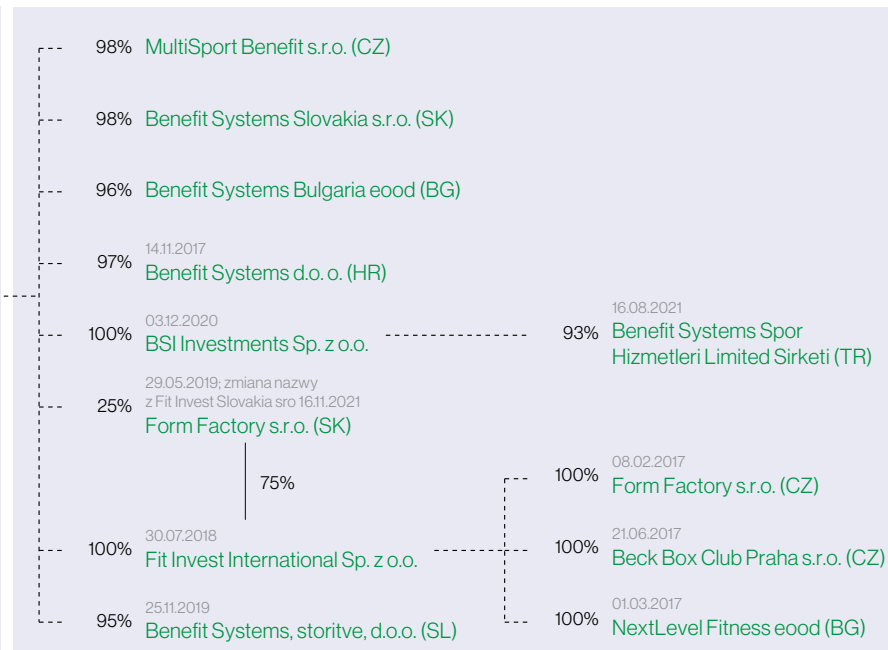
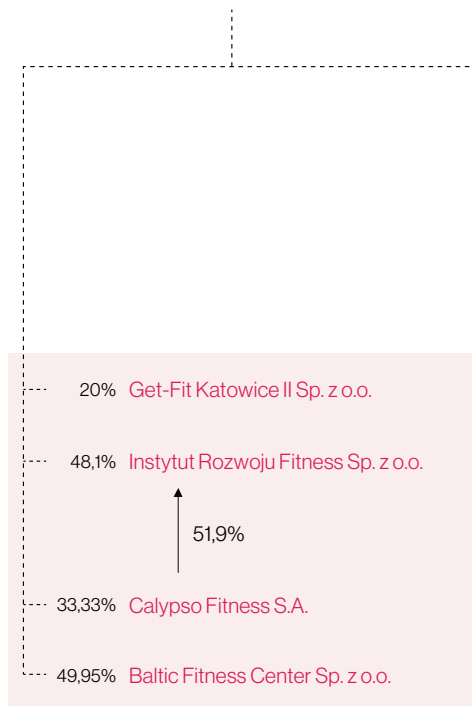
## • 2021

- New investments: Total Fitness Sp. z o.o. (88% of shares) with 14 fitness clubs in Poland, YesIndeed Sp. z o.o. (100% of shares) and Focusly mobile application
- Entering the Turkish market in the third quarter of 2021
- Merging Benefit Systems S.A. and MyBenefit Sp. z o.o. and including the Cafeterias segment in the Poland segment at the end of 2021
- Creating Zdrofit Zdrowe Miejsce medical facilities



**Benefit Systems S.A.**  
(with the Fitness Branch)

(31.12.2021 połączenie ze spółką MyBenefit Sp. z o.o.)



**Structure of the Benefit Systems Capital Group as of December 31, 2021**

Poland - Foreign Markets

Equity Consolidation

Full Consolidation



## PROFILE AND BUSINESS MODEL

A company with **polish origin**

**21 years** on the polish market and **12 years** on foreign markets

We provide **non-financial employee benefits** in the area of sport, healthy lifestyle, recreation, culture, and entertainment as well as adapted **Cafeteria Programmes**

Our product and service **Users** are our Clients' employees and their relatives (accompanying persons)

Our **Clients** are companies (employers) as well as **individual Customers**

Our main product is the **MultiSport Programme**

We operate in the **B2B AND B2C MODEL**

## Where do we operate?

### Benefit Systems S.A. headquarters:

Warsaw, Plac Europejski 2

**as well as branches in:** Kraków, Rzeszów, Toruń, Gdańsk, Wrocław, Zielona Góra, Poznań, Katowice, Łódź.

### Benefit Systems S.A. Fitness Branch:

own fitness clubs operating throughout the country.

### MyBenefit:

Warsaw and Wrocław.

### VanityStyle:

Warsaw.

### Foreign markets:

Czech Republic, Slovakia, Bulgaria, Croatia, and Turkey.



# 1.2.

## Group's structure and segments

*The Benefit Systems Capital Group consists of the **parent company, Benefit Systems S.A.**, which includes the **Fitness Branch**, its subsidiaries (operating on the employee benefits market and the sports market) as well as affiliated companies.*

As part of its operating activities, by the end of 2021, the Group presented the results in three operating segments: Poland, Foreign Countries and Cafeteria. On 31 December 2021, Benefit Systems S.A. (as the acquiring company) merged with MyBenefit Sp. z o.o. (the acquired company) and the Cafeterias Segment was included in the Poland Segment. Therefore, since 1 January 2022, the Group has been operating in two segments: Poland and Foreign Countries.

### Poland segment

The Poland Segment operates in the field of sale of sports cards and running fitness clubs, investments in new clubs on the Polish market as well as the development of services and sale of products related to health and an active lifestyle. Sports cards are distributed by Benefit Systems S.A. and VanityStyle Sp. z o.o. As in 2020, the activities in the Poland Segment were determined by the pandemic situation. Factors negatively affecting the functioning of the fitness industry include the introduction of lockdowns as well as the need for isolation and maintaining social distance. COVID-related restrictions prevented us from running standard business operations, especially in the first period of the pandemic. Therefore, we could start the reconstruction of the active sports cards base, which increased the number of our programme Users, only after the lockdown in Poland ended on 28 May 2021. Compared to 2020, when the number of active sports cards decreased for the first time in the history of our operations, 2021 brought a slow recovery in this part of our business.

In addition to activities related to sports and wellbeing programmes, the Group's companies within the Poland Segment manage fitness club networks. Since sports and recreation facilities were closed for many months and reopened only on 28 May 2021, Benefit Systems took a number of measures to resume its operations, including the fastest possible reconstruction of the Client base and increasing the attractiveness of the fitness clubs' offer. The period before the fitness industry reopened, however, had a direct, negative impact on the achievement of our business goals. Nevertheless, we are systematically developing the fitness club infrastructure to ensure an adequate base of sports and recreation facilities and to develop the market. In the fourth quarter of 2021, Benefit Systems concluded an agreement to acquire 88% of shares in Total Fitness Sp. z o.o., which operates 14 sports

facilities. We have been cooperating with Total Fitness for many years as part of the MultiSport Programme. The purpose of the acquisition of shares was to develop our flagship programme as well as the sports and recreation infrastructure.

At the end of December 2021, the Group **had 169 own clubs in Poland**, run by **Benefit Systems S.A. Fitness Branch, Fit Fabric Sp. z o.o. and Total Fitness Sp. z o.o.** These companies operate under the following brands: **Zdrofit, Fabryka Formy, Fitness Academy, My Fitness Place, FitFabric, Step One, S4, Total Fitness, and Aquapark Wesolandia.** Additionally, the Group held shares in companies managing **another 41 facilities.** The parent company also runs **its own Atmosfera MultiSport facility**, where classes for children and teenagers are organised.

In 2020, in response to the pandemic situation and the related needs of our Clients and Users, the Group focused its activities on **developing the offer of online products and services.** It resulted in the creation of **Yes2Move and VanityStyle Zone training platforms**, which provide, among others, access to online and live workouts, as well as Yes2Move online shop, which offers dietary supplements and diet foods, fitness accessories, and many other training-supporting items. In 2021, we also made two new investments in this area: **in the second quarter, in YesIndeed Sp. z o.o., which deals with the development of gamification systems** (acquiring 100% of shares), and the **Focusly mobile application** (purchase of application rights), which focuses on learning relaxation methods, reducing stress, and managing emotions. Both investments aimed at **further development of online services and products** to increase the availability and comfort in leading an active and healthy lifestyle by our Clients and Users.

## Foreign Markets segment

**Within the Foreign Markets segment**, similarly to the Poland segment, **we are developing the MultiSport Programme and the fitness club infrastructure**. We have been operating abroad **since 2010**, and the first market where our flagship product appeared was the **Czech Republic**. From the very beginning, the most important aspect of starting a business in individual countries was to maintain the same values and goals as on the Polish market. Until the end of the second quarter of 2021, the MultiSport Programme was developed on **four foreign markets** (Czech Republic, Bulgaria, Slovakia, and Croatia). In the third quarter of 2021 we also started **operating on the fifth market – Turkey**. The second pillar of the development of foreign markets is running our **own fitness clubs**. At the end of 2021, a total of **24 own clubs in the Czech Republic, Bulgaria and Slovakia** remained active within the Foreign Markets segment (compared to the end of 2020, their number did not change). Last year, we **opened one club in all three countries**, and we also **closed three clubs operating on the Czech market**: two in Prague and one in Ostrava.

### Number of our own clubs by country at the end of 2021:

	Investment clubs
<b>CZECH REPUBLIC</b>	13
<b>BULGARIA</b>	9
<b>SLOVAKIA</b>	2

**The Foreign Markets segment includes the following companies:** MultiSport Benefit S.R.O. (Czech Republic), Benefit Systems Bulgaria OOD (Bulgaria), Benefit Systems Slovakia S.R.O. (Slovakia), Benefit Systems D.O.O. (Croatia), and Benefit Systems Spor Hizmetleri Ltd. Şti. (Turkey). The segment also includes Benefit Systems, storitve, D.O.O. (Slovenia), which does not conduct operating activities. Fitness clubs were operated on three markets: Czech (Beck Box Club Praha S.R.O., Form Factory S.R.O.), Slovak (Form Factory Slovakia S.R.O. – there was a change of name from Fit Invest Slovakia s.r.o.) and Bulgarian (Next Level Fitness EOOD). The coordinator of the activities of fitness clubs and the entity supervising fitness companies is Fit Invest International Sp.z o.o. In 2020, a new company – BSI Investments Sp. z o.o. – was additionally established. Its task is to develop the MultiSport Programme on local foreign markets through subsidiaries (BSI Investments is the majority shareholder of the Turkish company). **Benefit Systems International Sp. z o.o.** is a parent company in relation to other companies in the segment, being a subsidiary of Benefit Systems S.A. at the same time. Due to the specific nature of the operations of companies from the Benefit Systems Group, as in the case of the Polish market, the pandemic had a direct impact on our business situation abroad.

The first year was particularly difficult because all the markets included in the segment introduced restrictions that prevented or limited our Clients from using the MultiSport Programme, and fitness companies from running their business. The situation was similar in 2021, but at the end of 2021 we saw an increase in the number of active sports cards compared to the end of 2020 when the total number of Clients on foreign markets was 10,091, and the total number of Users – around 253,800. At the end of **2021, it was 11,224 Clients and around 284,700 Users** (active sports cards).

### Number of Users by country at the end of 2021:

	Number of users
<b>CZECH REPUBLIC</b>	156,300
<b>BULGARIA</b>	82,800
<b>SLOVAKIA</b>	26,500
<b>CROATIA</b>	19,100

As part of the Foreign Markets segment, we have also been working on maintaining and expanding the **network of our partner facilities available to the MultiSport Programme Users** for many years. Like in Poland, the COVID-19 pandemic also had a visible, negative impact on the fitness industry in foreign markets. **At the end of 2021**, our partner network had a **total of 4,174 facilities, which is 145 fewer than at the end of 2020** (as of 31 December 2020, when we had 4,319 partner facilities). The decrease in the number of Partners is obviously the result of the impact of the pandemic on the markets which our foreign

companies focus on. Nevertheless, we continue our efforts to establish cooperation with as many Partners as possible and to ensure that our Users can freely use the services offered to them under the MultiSport Programme. We place great emphasis on the development of cooperation with Partners within local communities, aimed at jointly promoting an active and healthy lifestyle.

#### Number of partner facilities by country at the end of 2021:

	Number of objects
CZECH REPUBLIC	1,964
BULGARIA	918
SLOVAKIA	866
CROATIA	426

## Cafeterias segment

We have been developing the Cafeterias segment on the Polish market for almost 15 years. In this way, we try to provide our Clients with a constantly developing range of non-financial benefits, a large part of which are the Benefit Systems Group's own products. In 2020, MyBenefit **harmonised the business strategy of the Cafeterias segment**, considering the Capital Group's strategic assumptions. The result of this work is the 2020-2022 strategy based on six key areas: **People, E-commerce, Technology, Offer, Brand, and Synergy**. Within these areas, the company has set itself strategic goals, including an extremely important one – development of the MyBenefit cafeteria platform with new, desired functionalities and innovative technologies. In March 2021, we also launched one of the projects significant for the Capital Group, consisting in the **merger of MyBenefit with Benefit Systems S.A.** Joining forces and fully using the potential of the MyBenefit Cafeteria is a true driving force for us to fight for the market, Client's loyalty, and active sales during the ongoing pandemic. We believe that the value of the MultiSport brand, the unique know-how of MyBenefit as well as professional knowledge and experience of our experts will allow us to create exceptional value for our Clients. **The main goals and assumptions related to the inclusion of MyBenefit into Benefit Systems are:**

- Achieving business synergy effects and maintaining the position of a market leader (maximally wide product offer, increased sales efficiency, better market penetration, and client segmentation)
- Increasing the quality of customer service by using modern technological solutions, optimisation, and automation of operational processes
- Expanding and exchanging competences related to know-

how connected with benefits as well as building employee motivation and commitment, which both Benefit Systems and MyBenefit have many years of experience in

- Creating a unique offer on the market
- Achieving a competitive advantage and value from cooperation in the Clients' eyes – focus on a comprehensive approach
- Strengthening the Capital Group's market position

The official merger took place on 31 December 2021, however, work on this project and the implementation of all the above-mentioned solutions is still ongoing and will be continued throughout 2022. As part of the Cafeteria segment, our Clients have access to a constantly developing offer of benefits in the area of **culture, entertainment, recreation, personal development, and leisure as well as domestic and foreign tourism. The benefits also include vouchers for well-known brand shops in Poland, courses, training, and gastronomic offer.** Benefits are provided by proven suppliers. The partner network has already several thousand entities and is still being developed. In the age of new technologies, we also want our Users to be able to use their benefits in an even more convenient and intuitive way. Therefore, in July 2021, after many months of hard work, we launched a **new version of the Cafeteria platform, based on the Magento system.** The result of the continuous development of our platform is a constant increase in the number of Cafeteria Users. At the end of 2021, MyBenefit cafeteria platforms had a total of more than **513,500 Users**, which is more than **5,500 more than at the end of the previous year** (as of 31 December 2020, when we had over 508,000 Users). In 2021, **Users exchanged their points for services from the Shops category most often.**



**FULL LIST OF COMPANIES WITHIN THE CAPITAL GROUP**

The name of the subsidiary	Place of business and country of registration	The Group's share in the capital*	
		31.12.2021	31.12.2020
MyBenefit Sp. z o.o. <sup>2</sup>	ul. Powstańców Śląskich 28/30, 53-333 Wrocław, Polska	0.00%	100.00%
YesIndeed Sp. z o.o. <sup>3</sup>	ul. Przeskok 2, 00-032 Warszawa, Polska	100.00%	0.00%
VanityStyle Sp. z o.o.	ul. Skierniewicka 16/20, 01-230 Warszawa, Polska	100.00%	100.00%
Focusly Sp. z o.o. <sup>4</sup>	ul. Skierniewicka 16/20, 01-230 Warszawa, Polska	100.00%	0.00%
Benefit IP Sp. z o.o.	Plac Europejski 2, 00-844 Warszawa, Polska	100.00%	100.00%
Benefit IP Spółka z ograniczoną odpowiedzialnością sp.k.	Plac Europejski 2, 00-844 Warszawa, Polska	100.00%	100.00%
Benefit Partners Sp. z o.o.	Plac Europejski 2, 00-844 Warszawa, Polska	100.00%	100.00%
Fit Fabric Sp. z o.o. <sup>5</sup>	al. 1 Maja 119/121, 90-766 Łódź, Polska	100.00%	52.50%
Total Fitness Sp. z o.o. <sup>6</sup>	Aleja Bohaterów Września 9, 02-389 Warszawa, Polska	88.23%	0.00%
Zdrowe Miejsce Sp. z o.o. <sup>7</sup>	ul. Biały Kamień 2, 02-593 Warszawa, Polska	80.00%	0.00%
Yes to move Sp. z o.o.	Plac Europejski 2, 00-844 Warszawa, Polska	100.00%	100.00%
Benefit Systems International Sp. z o.o.	ul. Młynarska 8/12, 01-194 Warszawa, Polska	97.20%	97.20%
Fit Invest International Sp. z o.o.	ul. Młynarska 8/12, 01-194 Warszawa, Polska	97.20%	97.20%

\* The table shows the Group's indirect share in the subsidiaries' capital.

<sup>2</sup>On 31 December 2021, Benefit Systems S.A. merged with MyBenefit Sp. z o.o.

<sup>3</sup>On 17 June 2021, 100% of shares in YesIndeed Sp. z o.o. was purchased. As a result, Benefit Systems S.A. owns 100% of the company's shares.

<sup>4</sup>On 3 November 2021, 100% of shares in Focusly Sp. z o.o. was purchased. As a result, Benefit Systems S.A. owns 100% of the company's shares.

<sup>5</sup>Consolidated since 2018, assuming full control (100%) without the minority interests due to concluded agreements obliging minority shareholders to sell the remaining part of the shares. On 18 May 2021, the parent company signed an agreement with minority shareholders of Fit Fabric Sp. z o.o. pursuant to which it acquired 47.5% of shares in the share capital of the company, increasing its share to 100%.

<sup>6</sup>On 4 November 2021, 88.23% of shares in Total Fitness Sp. z o.o. was purchased. The company is consolidated under the assumption of full control (100%) without the minority interests due to the concluded agreements obliging the minority shareholders to sell the remaining part of the shares.

<sup>7</sup>On 26 April 2021, Benefit Systems S.A. acquired 80% of shares in Rehabilitacja i Ortopedia Sp. z o.o. Zdrowe Miejsce Sp. z o.o. was established from the transformation of Rehabilitacja i Ortopedia Sp. z o.o. on 17 December 2021.

The name of the subsidiary	Place of business and country of registration	The Group's share in the capital*	
		31.12.2021	31.12.2020
BSI Investments Sp. z o.o.	ul. Młynarska 8/12, 01-194 Warszawa, Polska	97.20%	97.20%
Form Factory Slovakia s.r.o. <sup>8</sup>	Ružová dolina 480/6, Bratislava - mestská časť Ružinov 82108, Slovensko	97.20%	97.20%
Form Factory S.R.O.	Vinohradská 2405/190, Vinohrady, 130 00 Praha 3, Republika Česka	97.20%	97.20%
Next Level Fitness EOOD	Bul. Simeonovsko Shosse 35, 1700 Sofia, Bulgaria	97.20%	97.20%
Beck Box Club Praha S.R.O.	Vinohradská 2405/190, Vinohrady, 130 00 Praha 3, Republika Česka	97.20%	97.20%
MultiSport Benefit S.R.O. <sup>9</sup>	Lomnickeho 1705/9, 140 00 Praha 4, Republika Česka	95.26%	93.31%
Benefit Systems Slovakia S.R.O.	Ružová dolina 6, Bratislava - mestská časť Ružinov 82108, Slovensko	95.26%	95.26%
Benefit Systems Bulgaria EOOD	11-13, Yunak Str., floor 1 Sofia 1612, Bulgaria	93.31%	93.31%
Benefit Systems D.O.O. <sup>10</sup>	Zagreb (Grad Zagreb) Heinzelova ulica 44, Chorwacja	94.29%	95.74%
Benefit Systems, storitve, D.O.O.	Komenskega ulica 36, 1000 Ljubljana, Slovenija	92.34%	92.34%
Benefit Systems Spor Hizmetleri Ltd <sup>11</sup>	Eski Büyükdere Caddesi No: 7, GİZ 2000 Plaza, Kat 4. 13. VE 14. Bağımsız Bölümler, Maslak, Sarıyer/ 34398 İstanbul, Turcja	90.40%	0.00%
Fundacja Multisport <sup>12</sup>	ul. Racjonalizacji 5, 02-673 Warszawa, Polska	100.00%	0.00%
MW Legal Sp. z o.o. <sup>13</sup>	Plac Europejski 2, 00-844 Warszawa, Polska	100.00%	100.00%

\* The table shows the Group's indirect share in the subsidiaries' capital.

<sup>8</sup>Form Factory Slovakia s.r.o. was established from the transformation of Fit Invest Slovakia s.r.o. on 16 November 2021.

<sup>9</sup>On 21 September 2020, agreements obliging minority shareholders to sell the remaining part of the shares were signed, therefore, starting from that date, consolidation assumed 97.2% of shares in the capital. On 1 April 2021, 2% of shares in Multisport Benefit S.R.O. was purchased. As a result, Benefit Systems International Sp. z o.o. owns 98% of the company's shares.

<sup>10</sup>On 13 July 2021, Benefit Systems International Sp. z o.o. sold 3.5% of shares in Benefit Systems D.O.O. On 25 October 2021, Benefit Systems International Sp. z o.o. purchased 2% of shares in Benefit Systems D.O.O. As a result of these transactions, the share of Benefit Systems International Sp. z o.o. in the share capital of Benefit Systems D. O.O. decreased to 97%.

<sup>11</sup>On 16 August 2021, Benefit Systems Spor Hizmetleri Ltd. with its seat in Turkey was registered, with 93% of shares being owned by BSI Investments Sp. z o.o.

<sup>12</sup>On 26 August 2021, Multisport Foundation was registered, with Benefit Systems S.A. being the sole funder.

<sup>13</sup>The company is not included in the consolidation due to the fact that it is not operating.

# 1.3.

## Offer and products by segment

### Poland segment

The Poland segment specialises in the **sale of sports cards** issued by Benefit Systems S.A. and VanityStyle Sp. z o.o. as well as in the **development of online services, products, and training platforms**. These activities are supported by the **fitness club infrastructure and dedicated internet platforms**. The offer includes such products and services as:

**MultiSport PLUS** – a sports card offering an unlimited number of entries per month to nearly 4,500 sports and recreation facilities in 650 Polish cities as well as access to a wide range of online services (training, diet creator, consultations).



**MultiSport CLASSIC** – a sports card offering a single entry a day. This option offers almost 2,500 sports facilities in 650 Polish cities as well as access to a wide range of online services (training, diet creator, consultations).



**MultiSport LIGHT** – a sports card offering between 6 and 10 entries per month to over 2,400 sports and recreation facilities in 650 Polish cities as well as access to a wide range of online services (training, diet creator, consultations).



**MultiSport KIDS** – an additional sports card allowing access to sports and recreation activities in selected facilities for children.



**MultiSport KIDS AQUA** – an additional sports card allowing children to enter over 500 swimming pools all over Poland.



**MultiSport STUDENT** – an additional sports card on top of the employee card available for pupils and students between 16 and 26 years of age.



**MultiSport SENIOR** – an additional sports card for Users over 60 years of age allowing a single entry a day before 16:00 to over 2,800 sports and recreation facilities as well as access to a wide range of online services (training, diet creator, consultations).



**Online services and activities for MultiSport Programme Users** – individual training and dietary consultations, English courses, animations for children, mindfulness classes for reducing stress, yoga course for beginners, etc. available at [www.kartasportowa.pl](http://www.kartasportowa.pl)

## MultiLife

**MultiLife** – a holistic online service which the MultiSport Programme Users can take advantage of since January 2021. Access to the service allows Users to use a wide range of services such as the diet creator, Yes2Move training platform, or online consultations with experts.



**FitProfit** – a sports card allowing unlimited access to many sports and recreation facilities throughout Poland. Its Users have over 25 activities to choose from and can take advantage of approximately 1,300 discounts on various services and purchases. The active card also gives access to the VanityStyle Zone online platform.



**FitSport** – a sports card allowing access to approximately 20 activities in facilities cooperating with VanityStyle Sp. z o.o. within the limit of eight entries per month.



**GetProfit** – a discount programme that provides discounts of up to 100% in selected facilities throughout Poland. The offer includes thousands of different services in the following categories: health and beauty, sports and recreation, culture and entertainment, courses, training, etc. It is the Users that decide where, when and how many times they want to use a given discount within the budget granted by the employer.

## YES2MOVE

**YES2MOVE online platform** – a platform for online training and an online shop under the same brand with products supporting activity and resilience available to MultiSport Programme Users as well as Customers of Benefit Systems investment and partner facilities.



**Vanitystyle STANDARD ONLINE ZONE** – an online platform available to FitProfit employee-type card holders. The offer includes free access to the Online Zone, which allows a holistic approach to looking after oneself. It provides materials in such areas as training, diet, psychology, and development as well as child.



**Vanitystyle PREMIUM ONLINE ZONE** – an online platform that supports health, fitness, and wellbeing in a holistic way. As part of the subscription, Users have unlimited access to the platform with the content on training, diet, psychology, development, and child as well as vouchers for products and services of well-known brands.

### Access to Benefit Systems facilities of the following networks:

Zdrofit, Fabryka Formy, Fitness Academy, My Fitness Place, FitFabric, Step One, S4, Aquapark Wesolandia, Total Fitness, as well as Atmosfera MultiSport.

Over  
**5,200**  
sports and recreation facilities

We operate in over  
**650**  
cities in Poland

We offer over  
**40**  
different activities

**169**  
fitness clubs in Poland





SWIMMING POOL

PADDLE TENNIS

SAUNA

DANCE

FITNESS CLASSES

BOWLING

SALT  
CAVE

ROPE  
PARK

TABLE  
TENNIS

PADEL

GYM

BADMINTON

MARTIAL  
ARTS

AQUA  
AEROBIK

SPINNING

PAINTBALL

ROLLETIC

CLIMBING  
WALL

SQUASH

PILATES

TRAMPOLINE  
PARK

BILLIARDS

NORDIC  
WALKING

VACU WELL

ICE RINKS

PLAYROOMS

POLE DANCE

YOGA

TEAM GAMES

ROLLER SKATES

## Foreign Markets segment

The offer of the Foreign Markets segment is based on the **sale of sports cards for adults and children under the MultiSport Programme and the development of online services on training platforms**. These activities are supported by the **infrastructure of our own and partner facilities**. Currently, our active Users on foreign markets can use the following products and services:

### MultiSport

**MultiSport** – a sports card giving unlimited access to each of the sports and recreation facilities in the partner network.

### MultiSport LITE

**MultiSport LITE** – a sports card enabling the use of a limited catalogue of activities and a smaller number of partner facilities than in the case of the MultiSport card.

### MultiSport KIDS

**MultiSport KIDS/JUNIOR** – a sports card for children, giving the possibility of using the partner network offer once a day (the number of available activities may differ depending on the country).

**Passes for individual own clubs** – passes for individual customers to be used in selected fitness clubs in Slovakia, the Czech Republic and Bulgaria. Offers vary by facility.

### MultiSport

**MyMultiSport ONLINE PLATFORM** – an online platform with trainings for Users and Customers in Slovakia and Croatia, created in 2020 in response to the pandemic situation. In 2021, to diversify the offer, we developed the platform with new services and training videos.

### MultiSport STUDENT

**MultiSport STUDENT CARD** – a sports card for students, available in the Czech Republic since 2021 at a lower price than in the case of the standard card. It has certain limits on the use of partner facilities.

**Key numbers  
at the end of 2021:**

# 284,700

Users

Almost

# 4,200

partner facilities

Over

# 36,200

MyMultisport platform unique users

## Cafeterias segment

The Cafeteria segment allows employees to **choose benefits themselves, within the scope and budget specified by the employer**. Using an individual account, Users can log into the **MyBenefit platforms** and choose the most suitable services and products. This solution enables full control and simple settlement of realised benefits. Also available within the segment:

### 1 MultiBilet

**MultiBilet cinema Programmeth** pillar of the cultural and entertainment programme offered by the Group, independent of the cafeteria, under which tickets to over 200 partner cinemas throughout Poland are available (including the following networks: Cinema City, Helios, Multikino and local cinemas).

### Qlтура Profit

**QlтураProfit voucher** - VanityStyle Sp. z o.o. incentive programme that allows admission to the selected theatre performances, cinema screenings, and exhibitions as part of the cultural offer, which consists of about 55 theatres, 170 cinemas, 50 museums, and 25 theme parks throughout Poland.

### 1 MultiTeatr

**MultiTeatr** vouchers for theatre performances staged in the most popular theatres.

### 1 MultiMuzeum

**MultiMuzeum** tickets to museums and art galleries in major cities in Poland.

### 1 BenefitLunch

**BenefitLunch** a lunch card for our Clients' employees. It provides access to the lunch offer in nearly 218 eateries in Poland.

### 1 MultiZoo

**MultiZOO** tickets to zoological gardens – the latest offer in the Cafeteria Segment portfolio.



**TravelPassa**-tourist voucher entitling its holders to take advantage of a wide range of travel services and hotels on attractive terms and at a convenient time.



The Cafeterias segment also includes **YesIndeed** - the company which implements modern gamification programmes in the SaaS formula supporting the building of employee engagement and community as well as the achievement of the company's business goals. YesIndeed's gamification solutions also enrich the possibilities of MyBenefit cafeteria.

Key numbers  
at the end of 2021:

Over  
**513,500**  
Users

**11,000**  
products and services on the platform

Over  
**3,500**  
cafeteria Partners

# 1.4.

## Mission, vision, values





# What is important to us?

Mutual **RESPECT**.

**IDENTIFYING** with our work.

Noticing and appreciating **DIVERSITY**.

Proactive business **MANAGEMENT**.

**INNOVATIONS AND NEW INSPIRATIONS** – the highest quality on the market.

**RELATIONS** with Stakeholders. Everyone is equally important to us.

**SOLIDARITY** with our Partners.

**MINDFULNESS** in making decisions.

**JOY** – we do what we love, and we want to infect others with it.

**LOYALTY** towards our Clients and Users.

**HELPING** our local communities actively.

**DEVELOPING AND LEARNING FROM OTHERS** as a condition for the existence of our business.

**SAFETY**. We take care of ourselves and others.

**RESPONSIBILITY** for our Stakeholders.

Care for the **ENVIRONMENT AND CLIMATE**.



WE PROMOTE A HEALTHY, CONSCIOUS AND ACTIVE LIFESTYLE



WE CREATE AND DEVELOP BENEFITS THAT MAKE EMPLOYERS STAND OUT



WE EDUCATE AND INSPIRE LIVING ACCORDING TO THE WORK-LIFE BALANCE PRINCIPLE



WE DEVELOP AND PROMOTE B CORP IDEAS, BEING ONE OF THE COMPANIES THAT ARE BEST FOR THE WORLD



THE WIN-WIN PRINCIPLE IS THE FOUNDATION OF OUR COOPERATION WITH STAKEHOLDERS

From the very beginning, Benefit Systems has been guided by the mission of **promoting a healthy, conscious, and active lifestyle in the society**. We think about our activities comprehensively and inclusively, targeting **people of all ages, with varying degrees of physical fitness**. We believe that being more active means more energy, health, wellbeing and, as a result – a better life. We want to **raise public awareness** of the benefits of engaging in physical activity at every moment of life. We adhere to the principle that movement and sport are for everyone, and barriers only exist within ourselves. Over the years, we have started to develop services and products directly related to our flagship product but **also to other areas**. **We realise that an active, conscious, and healthy lifestyle is not only sport but also a proper diet as well as internal, intellectual, and spiritual development**. Therefore, acting in line with the idea of work-life balance, we develop our service portfolio in such a way that **our Clients and Users can take care of themselves holistically**. One of our guiding principles in cooperation with this group of Stakeholders as well as the entire business environment is the win-win principle. We believe that achieving mutual benefits and satisfaction brings the best results and allows us to build long-term relationships between all the interested parties. All these activities are inextricably linked with the B Corp certification, which, as we have already mentioned, **is a permanent element and guideline in our daily work**. Being its pioneer in our industry, despite many years of continuous business development, we are always **attentive, listen to the environment, and learn about the changing world**. We want the values that built our company to remain present in every area of its activity so that we can continue to pursue the mission of having a **positive influence on the psychophysical condition of society**.

# 1.5.

## Our Stakeholders

*Building relations with the environment is a key and inseparable aspect of the Benefit Systems Group's activities*

We create our business with people and for people, which is why we **place special emphasis on transparency and reliable communication with all our Stakeholders**. We believe that **close contact, mindfulness, empathy, and openness** are important aspects in relationships with the environment. Our Stakeholders' needs are very important to us. Therefore, we conduct a dialogue with each of the groups based on honesty and an open information policy. We look for and use modern technologies to communicate with our Stakeholders, but traditional forms of maintaining relationships, such as a meeting or a phone call, are most valuable for us. The pandemic verified the need for direct contact with another person to maintain a relationship, which is why at that time we **put a lot of emphasis on online solutions** to maintain an appropriate level of relationship with our Stakeholders.

### Benefit Systems Group Stakeholders



**B2B Clients**



**Employees**



**B2C Clients**



**Suppliers**



**Users**



**Local communities and beneficiaries**



**Investors and Managers**



**Experts and media**



**Market analysts**



**Environment and climate**



**Partners**

## Channels of communication with Stakeholders

### B2B Clients, B2C Clients, Users (market)

- Individual and group meetings (including those online)
- Satisfaction surveys, User focus groups, NPS surveys and other market polls
- Helpline (communication channels: SMS, telephone and call back)
- Contact form
- Online MS User Zone
- Yes2Move online platform
- Dedicated websites and pages of companies operating within the Group
- Conferences, events, open days at Clients (including online events)
- Projects dedicated to Clients and Users
- Blogs
- Social media: Facebook, Instagram, LinkedIn
- Online meeting applications

### Shareholders, Investors, Managers, Market Analysts

- Individual and group meetings (videoconferences) (also online)
- Quarterly conferences, teleconferences, roadshows, broker conferences
- Current reports, periodic reports (annual, semi-annual, quarterly)
- Investor presentations published on the investor relations page
- Online chats with individual investors
- General Meeting of Shareholders and Extraordinary General Meeting of Shareholders
- Press and other media
- Electronic mail (including dedicated addresses: [IR@benefitsystems.pl](mailto:IR@benefitsystems.pl), [biuroprasowe@benefitsystems.pl](mailto:biuroprasowe@benefitsystems.pl), [wz@benefitsystems.pl](mailto:wz@benefitsystems.pl))

### Partners and Suppliers

- Individual and group meetings (including those online)
- Telephone calls
- Online Partner Zones
- E-mails
- Opinion surveys
- Industry conferences
- Dedicated websites and pages of companies operating within the Group
- Publications on industry portals

### Employees

- Intranet
- Work Council
- Newsletter, mailing
- Company blogs
- Regular feedback, semi-annual interviews, and appraisals
- Satisfaction and engagement surveys, thematic polls
- Company events and meetings (including integration outings)
- Annual summer theme picnic for all Employees
- Social environment and partnership with social organisations
- MultiSport Platform, website, and other dedicated pages
- CSR programmes and projects dedicated to Employees
- Internship and training programmes
- Online meeting applications

### Experts and Media

- Individual and group meetings
- Telephone calls
- Mailing and newsletter
- Press releases
- Industry conferences, training, and events
- Website and other internet platforms

### Local Communities and Beneficiaries

- Individual and group meetings
- Telephone calls
- E-mails
- Industry conferences, anniversaries, beneficiary celebrations
- Dedicated websites and pages of companies operating within the Group
- Publications on industry portals

### Environment and Climate

- Reporting environmental indicators
- Cooperation with institutions, partnership with environmental organisations
- Participation in meetings, events, trainings, and conferences on environmental issues
- Environmental training courses and workshops for Employees
- Environmental initiatives involving Employees
- Environmental CSR programmes

## Stakeholder Panel

For almost six years, Benefit Systems has been using one of the **best practices for building relationships and contacting its Stakeholders**. We want to listen to the opinions and needs of the market around us because we believe that only this way of conducting business and non-financial activities can bring us tangible results. One of the tools for contacting and collecting Stakeholders' opinions is the regular meeting called the **Stakeholder Panel**. The company conducts a panel for the Capital Group in a **two-year cycle, according to the international AA1000 standard** consistent with the **GRI (Global Reporting Initiative) standards**. So far, within the Group, **we have conducted three Stakeholder Panels**, respecting the principle of disclosing the results of each of them to all our Stakeholders. Each panel is **divided into internal** (Employees) and **external** (all other Stakeholders) part. Each meeting is attended by approximately 50-60 people who work together in workshops, analysing the current situation of the Group in relation to activities connected with the ESG area. The purpose of the meeting is to select the most important, according to Stakeholders, issues which the Capital Group undertakes to address in its non-financial reports for the next two years. During the Stakeholder Panel conducted in 2019<sup>14</sup> the participants chose 11 issues that were most important to them.

Two years later, in 2021, our Stakeholders jointly focused on the issues that, in their opinion, were the most important in the context of non-financial reporting for the third time in the history of the organisation. Due to the pandemic situation, the 2021 Stakeholder Panel was held online in accordance with all the rules and standards of the meeting. The entire process was supported by an external expert entity – BETTER.Brands with Purpose (Goodbrand Company Polska Sp. Z o.o.) consulting company. The meetings, **divided into external and internal panels**, were held on **12 and 18 October**. Stakeholders selected seven most important issues that Benefit Systems should pay attention to in the context of activities connected with CSR/ESG.

The issues that the participants of the 2021 Stakeholder Panel jointly indicated as the most important ones were helpful for the CSR/ESG Team during the preparation of this report. They are also guidelines in the context of analysing the current and future activities of Benefit Systems in the field of sustainable development. The needs of our environment are always important to us, and we take them into account during the process of creating a non-financial report that describes our activities in this area. **We will include the results of this year's Stakeholder Panel in non-financial reports for 2021 and 2022**, referring directly to the place in the report with a description of individual initiatives or an explanation why a given topic has not been addressed.

<sup>14</sup> More information on the Benefit Systems 2019 Stakeholder Panel can be found in the Benefit Systems Group Non-Financial Report 2019, Chapter 1 Management and Corporate Governance



## QUESTIONS 2019

## QUESTIONS 2021

	QUESTIONS 2019	QUESTIONS 2021
MARKET	1 Responding to Clients' needs, portfolio development, service innovation.	1 Responding to Clients' needs, portfolio development, service innovation. <b>3.3. User programmes, services, and campaigns</b>
	2 Customer service standards, complaint handling system, survey of satisfaction with the services offered among Partners, Clients, and card Users.	
	3 Anti-corruption policy, ethical principles in cooperation with Partners and Clients, ethics in behaviour towards competitors.	
WORKPLACE	4 Employment and remuneration conditions (transparent remuneration and benefit system, working time control, flexible forms of employment).	2 Diversity management policy and equal opportunities in the workplace. <b>2.5. Employment rights, code of ethics, diversity and inclusion</b>
	5 Promotion of an active and healthy lifestyle among Employees, including health programmes and those encouraging a healthy lifestyle for Employees.	
	6 Education and development of Employees at various levels: building employee competences, training, subsidising education.	3 A family-friendly company, activities supporting work-life balance. <b>2.2. Attractive workplace and benefits</b>
	7 A family-friendly company, support programmes for young parents, support programmes for the care of elderly parents, activities supporting a balance between private life and work.	
ENVIRONMENT	8 The company's response to the challenges of climate change throughout the supply chain, including cooperation with Partners to minimise negative environmental impact.	4 Educating and involving Employees, Clients, Partners, and Users in initiatives connected with the environmental protection <b>5.4. Environmental activities</b>
	9 Educating and involving Employees, Clients, Partners, and Users in initiatives connected with the environmental protection.	
SOCIETY	10 Educating Clients and Users on a healthy and active lifestyle.	5 Promoting physical activity in local communities <b>3.5. Education and activation of our Clients and Users</b>
		6 Building employee involvement in social activities, volunteering <b>4.1. Our social engagement</b> <b>4.2. Community activating programmes</b> <b>4.3. Participation in the B Corp movement and challenges related to recertification</b>
	11 Actions to increase the physical activity of groups at risk of exclusion (seniors, people with disabilities).	7 Actions to increase the physical activity of groups at risk of exclusion <b>3.3. User programmes, services, and campaigns</b>

## Comparative analysis of 2019 and 2021 Benefit Systems Stakeholder Panels

- The results of the 2019 and 2021 panels show that two issues were repeated: one in the Society area – actions to increase the physical activity of groups at risk of exclusion (seniors, people with disabilities), and one in the Environment area – educating and involving Employees, Clients, Partners, and Users in initiatives connected with the environmental protection.
- During the 2019 panel, the participants focused mostly on the Market and Workplace area, and during the 2021 panel – on the Society area.
- The issues selected in the 2019 panel concerned topics related to the Clients' needs, running the business and employee issues, while in the 2021 panel they focus more on social aspects related to diversity, inclusion, and activities for the benefit of local communities.
- As many as 11 key issues were selected in the 2019 panel, while during the 2021 panel seven issues turned out to be the most important.



## Investor relations

Benefit Systems S.A. has been listed on the **Warsaw Stock Exchange since 2011**. In cooperation with Investors, we place great emphasis on reliable and transparent communication regarding the current situation of the company and the Capital Group. Professionalism, trust, and equal access to information for all market participants are the overarching values that guide us when building relationships with current and future shareholders.

The coronavirus pandemic has introduced restrictions on holding conferences and direct meetings with investors or analysts. Therefore, in the last two years, we have relied on the use of videoconferencing systems and telephone calls to a much greater extent. As a result, the pandemic does not cause significant disruptions in the functioning of Benefit Systems. S.A. Investor Relations.

## 2021 Investor relations in numbers

- In 2021, Benefit Systems held eight performance teleconferences with analysts. After the results of each quarter, we organised one conference for analysts and managers from the Polish market and from the foreign market (in English).
  - We conducted over 80 individual teleconferences, videoconferences, and meetings with representatives of the capital market (apart from performance meetings and meetings at conferences).
  - We participated in six conferences and investor videoconferences organised by brokerage houses, during which we conducted 43 meetings with representatives of the capital market. They were attended by over 100 unique participants.
  - In 2021, approximately 80% of the above-mentioned contacts were made by Managers and Analysts from the Polish market, and 20% were foreign Investors.
- In cooperation with one of the brokerage houses, at the end of June, we organised a virtual roadshow (a series of meetings with investors) for 10 professional Investors.
  - At the end of 2021, four analysts from brokerage houses issued recommendations for the purchase of the company's shares.
  - In 2021, we continued organising online chats with individual investors. Throughout the year, we organised four such events. During these meetings, the company's representatives answered a total of almost 100 questions from Investors.

## Investor relations good practices

- The company regularly meets with representatives of the capital market. It organises conferences after the publication of its financial results, where it discusses the achieved indicators and answers questions from Investors and Analysts. Due to sanitary requirements, this year we limited ourselves to organising teleconferences.
- After announcing the quarterly results, the company organises teleconferences for foreign Investors.
- The company participates in local and international conferences of brokerage houses, during which it meets with representatives of the capital market.
- The Management Board and the Investor Relations Department hold individual meetings with market representatives and small meetings.
- The company constantly responds to investors' questions sent electronically to the Management Board, Investor Relations Department and to the generally available investor relations e-mail box ([IR@benefitsystems.pl](mailto:IR@benefitsystems.pl)).
- After publishing the results, the company organises investor chats for individual investors via leading Internet portals. It also answers questions addressed to the company on an ongoing basis.
- Benefit Systems publishes information, current and periodic reports in Polish and English (current reports, financial statements) both through the ESPI system (Electronic Information System) and the corporate website.
- The company applies the vast majority of the Best Practices of Companies Listed on the Warsaw Stock Exchange. A detailed reference to this area can be found in the Management Reports and on the corporate website.
- The company has an Individual Reporting Standard (ISR) which defines how the organisation identifies confidential information and communicates it to the capital market.
- Benefit Systems is open to foreign investors. In 2021, we communicated with Investors from over a dozen countries, including the United States of America, Great Britain, Germany, Estonia, Lithuania, Czech Republic, Sweden, Switzerland, Hungary, Spain, Argentina, Russia, Japan, and Hong Kong.
- The company is a member of the Stock Exchange Issuers Association. In 2021 its representatives regularly participated in conferences and virtual events organised by this organisation.



## Public affairs

Since 2020 Benefit Systems has been a member of the Union of Entrepreneurs and Employers (ZPP - Związek Przedsiębiorców i Pracodawców). It is one of the largest organisations in our country supporting business circles and representing them in relations with public institutions in Poland and the European Union. As part of cooperation with the ZPP, in 2021 we implemented the following initiatives:

### Health Capital – Pandemic: a turning point for employee benefits

Health Capital is a research project carried out in 2020 and 2021, which is a joint initiative of the Polish HR Association, the Union of Entrepreneurs and Employers as well as experts from the Institute of Human Capital at the Warsaw School of Economics. The aim of the project was to increase social awareness of the need for long-term support for the health of employees and their immediate environment. To this end, in 2020 qualitative and quantitative research was carried out among employees and managers, including decision-makers holding high positions in HR departments. As part of the project, regular webinars, discussing both the challenges connected with human capital and the best market practices were also organised. Benefit Systems was a strategic partner of the project, carried out under the patronage of the Ministry of Health, Ministry of Economic Development and Technology, Ministry of Labour, and the Ministry of Family and Social Policy.

### Burnout in the spotlight

“Burnout in the spotlight” is a nationwide social campaign under which the Union of Entrepreneurs and Employers has carried out a survey on the prevalence of “burnout syndrome” among employees in Poland. The study examined how widespread burnout is and how many employees, both regular ones and managers, are exposed to it. It was also important to establish whether employers and employees are aware of the existence and seriousness of this problem, or on the contrary – it is for some reason underestimated. The survey was also to answer the questions about the causes of burnout, its consequences, and ways of dealing with this phenomenon in Polish organisations. The results of the study, along with the recommendations and comments of experts, were presented at a special “Burnout in the spotlight” conference and in the “Burnout – problem of our times” report.

Benefit Systems was a partner of the “Burnout in the spotlight” conference. The entire campaign was carried out under the honorary patronage of the Ministry of Culture, National Heritage and Sports as well as the University of Warsaw.



# 1.6.

## Business strategy and management standards

*The company's business strategy assumes the development of the sports card product and the activity of fitness clubs which constitute the necessary infrastructure and provide space for physical activity. Its strategic goals include further increase of the number of cards supported by the sustainable development of the club network.*

**The parent company's strategy is closely related to the Capital Group's strategy.** In the context of the Group, it provides for:

- Organic development of the Group's operations in Poland and abroad as well as maintaining the position of a leading provider of benefits connected with an active and healthy lifestyle
- Supporting sports cards through the development of fitness infrastructure
- Dynamic increase in the number of active sports cards on foreign markets
- Expanding the product offer so that it responds to the changing needs of employers and employees – providing new services connected with a healthy lifestyle, preventive healthcare, psychophysical wellbeing, and development
- Sustainable growth of the Cafeterias segment Users
- Building a competitive advantage by making the Group's products more attractive
- Using the potential of possible synergies between products and companies
- Developing online services, both in the context of supporting the sale of sports cards and creating separate products
- Developing Yes2Move online training platform and e-shop as well as online functionality related to sports cards and cafeteria platforms further
- Presenting development directions and business plans in periodic reports (annual, semi-annual and quarterly financial statements of the company or the Group) with a commentary by the Management Board
- Implementing and developing activities in the field of CSR/ESG in a manner complementary to the business strategy of the Capital Group.

## Management standards

- In 2021, the Benefit Systems S.A. parent company managed the Capital Group based on three operating segments: Poland segment, Foreign Markets segment and (until 31 December 2021) Cafeterias segment. After the merger of Benefit Systems S.A. with MyBenefit Sp. z o.o. the Cafeterias segment was liquidated and since the beginning of 2022 the Capital Group has been operating in two segments: Poland and Foreign Markets.
- Responsibility for individual segments is assigned to the management boards of the key companies of the three segments: Benefit Systems S.A. including the Fitness Branch – Poland segment, Benefit Systems International sp. z o.o. – Foreign Markets segment, MyBenefit sp. z o.o. – Cafeterias segment.
- The management boards of the Foreign Markets and Cafeterias segments are supervised by supervisory boards, which include, among others, Benefit Systems S.A. Management Board members.
- Segment management is enforced through the implementation of multi-year plans and detailed operating budgets which are verified and updated on an ongoing basis.
- Based on strategic goals, specific targets are formulated for high-level employees, and then cascaded to the next levels, along with incentive programmes, semi-annual and annual bonuses, and commissions.

All the above activities aim at effective management, thanks to which the organisation can achieve its **financial goals as well as the long-term, sustainable growth of the Capital Group's value.**

## Corporate governance at Benefit Systems

Corporate governance management within the Capital Group is carried out primarily based on the **different structure of management systems** in individual companies of the Group. The Benefit Systems S.A. system is dominant in relation to other entities of the Capital Group. Some of them retain **operational independence** but remain under **ownership supervision**.

The company systematically **makes efforts to ensure that all entities belonging to the Group operate in a coherent manner**, fulfilling the assumptions regarding the business area of the organisation as well as **ESG factors, social responsibility, and sustainable development**. The company aims at standardising the procedures, policies, and guidelines for managing these aspects so that ultimately all these principles are identical for the entire Capital Group.

## Internal control system and risk management

The internal control system and risk management at Benefit Systems have been created to identify potential events affecting the organisation's operations, to keep the risk within the set limits and to ensure the implementation of the business strategy. The company bases its risk management process on the COSO II model, which defines the components, principles, and factors necessary for effective risk management.

The **Three Defence Lines Model** is a tool supporting the risk management process and internal control system. It also explains the key roles and responsibilities in the organisation.

The **First Defence Line** includes business owners responsible for identifying, accounting, assessing, controlling, and mitigating risks.

The **Second Defence Line** includes people who fulfil internal control functions, such as Data Protection Officer, internal control, controlling and compliance teams.

The **Three Defence Lines Model** is a tool supporting the risk management process and internal control system. It also explains the key roles and responsibilities in the organisation.

The **internal control system** at Benefit Systems is an integral part of the risk management process. It supports implementation of the organisation's goals and tasks. It also contributes to maintaining the reliability of financial and management reporting. This system involves all Employees of a given entity. As part of the Second Defence Line, the internal control team supports the company's Employees and is responsible for activities related to systematising and documenting key processes and risks for the organisation.

**The company has operational units responsible for internal control and risk management, such as Internal Audit and Compliance Officer:**

**Internal Audit** evaluates the effectiveness and contributes to the improvement of the following processes: corporate governance, risk management, fraud, and abuse prevention as well as control mechanisms in the given entity and the Benefit Systems Capital Group.

**Compliance** is a function that supports the process of managing the non-compliance risk by monitoring implementation of applicable laws, good practices, ethical standards as well as implementation and application of internal regulations. One of the Compliance Officer's areas of interest is the implementation of business code of ethics which introduces adequate procedures and policies. This area is particularly important for the company and closely related to the values of Benefit Systems as a socially responsible company.



### As part of the compliance activities, the following regulations were implemented:

- Benefit Systems Group BS\_WAY Code of Ethics – in force since 2017, it contains nine areas addressing the most important issues in the field of ethical business conduct and respect for human rights. It describes the most important values and principles that we should follow when performing professional duties. BS\_WAY Code of Ethics is available in the Responsible Business tab on our corporate website. To meet the latest regulations and address good market practices, in 2019 we started updating the Code of Ethics, which was implemented at the beginning of 2020. At VanityStyle there is also a separate document, which is complementary and consistent with the values of the BS\_WAY Code of Ethics
- Compliance Policy – defines the basic principles of non-compliance risk management by identifying, assessing, mitigating, and monitoring the risk as well as by creating the ethical image of Benefit Systems.
- Anti-Corruption Policy – aims at raising Employees' awareness about corruption and the risk of corruption, including conflict of interest. In addition, thanks to the procedures it specifies, we can effectively prevent malpractice, implement effective mechanisms, and minimise the effects of potential irregularities. In 2020 there were no corruption cases reported at Benefit Systems.
- Suspected fraud confidential reporting procedure – thanks to a special form as well as other communication channels our Employees can report potential malpractices or irregularities.

- Gifts/benefits, conflict of interest and irregularities reporting procedure – contains a description of how to proceed in situations where our Employees receive or want to give a gift or other material benefits. The procedure describes the rules of participating in meetings, trips, and events organised by contracting parties.
- Supplier CSR Form – a questionnaire created for the purpose of verification and responsible selection of Suppliers who will potentially cooperate with Benefit Systems. Completing the questionnaire aims at evaluating the Supplier in terms of broadly understood activities in the field of social responsibility as well as sustainable development. Work on the document was carried out at the company in the second half of 2020. It was introduced into circulation in the first quarter of 2021.

### Risks in the Benefit Systems capital group

Procedures and policies related to compliance and internal control that are in force in the company are gradually implemented in other companies within the Benefit Systems Capital Group. Risk management at Benefit Systems aims at identifying potential events affecting the organisation's operations as well as keeping the risk within the set limits and ensuring the implementation of the business strategy. As mentioned above, this system is based on the COSO II model – the Integrated Framework Structure – defining the components, principles, and factors necessary for an organisation to manage risk effectively.

The **risk management policy** based on the COSO II methodology focuses on achieving the goals in four categories:

- **Strategy**
- **Operational activities**
- **Financial reporting**
- **Compliance with legal and regulatory requirements**

Benefit Systems maintains one common registry and risk map for all areas, which is the basic risk management tool. The registry contains the risks identified in the following areas:

- **strategic (including business, market, political, legal and regulatory, reputation, business continuity risks)**
- **operational (including IT systems, security, human resources risks)**
- **financial (including tax, credit, liquidity, currency exchange rates risks)**
- **compliance (including regulatory and legal risks)**

Pursuant to the **precautionary principle, the risk registry is updated at least once a year** (in the fourth quarter), but in the case of tasks assessed as critical, the update and monitoring of the implementation of tasks takes place every time there are indications for this.

The list of the main risks which actions are planned for, allowing the risk to be kept within specified limits and reasonable ensuring the achievement of the company's objectives, is approved by the Management Board. The Supervisory Board monitors the effectiveness of these systems.

**Below we present the risks defined for the Benefit Systems Capital Group for the period between 1.01.2021 and 31.12.2021:**

- **Risk of operating in high inflation economic environment**
- **Risk of deteriorating macroeconomic conditions in relation to the Russia's invasion of Ukraine**
- **Risk of more aggressive actions of the competitors and of new non-payment employee benefits or new products in the area of sports benefits offered to employers**
- **Risk of the Company's and Group's business model (pricing of MultiSport card)**
- **Risk of changing employee preferences with respect to employee benefits**

- **Risk of change in the model of financing MultiSport cards by employers and change in regulations on company social benefits fund**
- **Risks associated with the COVID-19 epidemic - risk of declining number of cards, decrease in revenue and financial result, closure of clubs**
- **Risk of bankruptcy of business partners and significant reduction of MultiSport merchant bas**
- **Liquidity risk**
- **Currency risk**
- **Risks associated with managing a large corporate group and difficulties in delivery of operating performance targets**
- **Risk related to foreign expansion**
- **Risks related to changes resulting from technological progress**
- **Human resources risk**
- **Risk related to antitrust regulations and proceedings.**
- **Risk related to personal data protection regulations**

- **Risk related to changes in legal environment and interpretation of tax regulations**
- **Risk related to the implementation and maintenance of IT systems and cybersecurity<sup>15</sup>.**

At the end of 2021, we started work on identification and assessing the **climate risks** that will be incorporated into Benefit Systems risk management system. More information on this can be found in chapter 5.2. *Climate risks*.

<sup>15</sup>The risks was updated in April 2022, More information on this topic can be found in the Benefit Systems Group Non-Financial Report 2020, section 1.6. *Business strategy and management standards*.

## Antitrust proceedings against Benefit Systems S.A.

On 22 June 2018, pursuant to the decision of the President of the Office of Competition and Consumer Protection (“President”), antitrust proceedings were initiated against the company in connection with the suspicion of concluding an agreement on the division of the fitness club market, suspicion of exclusive cooperation with fitness clubs and suspicion of limiting the possibility of offering sports and recreational service packages (“Proceedings”).

On 4 January 2021, the company received the decision of the President on the first of the three suspicions (“Decision”) in relation to which the Proceedings<sup>16</sup> were conducted. The company did not agree with the Decision, therefore it appealed against it within the time limit specified by the provisions of law.

On 7 December 2021, the President issued a binding decision (“Binding decision”), which terminates the proceedings regarding the remaining two suspicions. In the Binding decision, the President did not find any violation of the law and did not impose a fine on the company, obliging it to:

1. Offer at least one entrepreneur from outside the Benefit Systems Capital Group, which offered sports and recreation packages through the B2B channel (“Contractor”) in 2018 and, if the parties agree, provide sports and recreation services to the administrators of packages issued by the Contractor on non-discriminatory terms in 11 fitness clubs located in cities with more than 200,000 residents and having at least 700 m<sup>2</sup>

of space. This obligation is to be performed by the company within 36 months from the date of the Binding decision, for a period of 12 to 15 months, where the duration will depend, among others, on whether the company decides to perform the obligation in clubs it had owned before the decision was issued or in clubs acquired after the decision was issued.

2. Make all the criteria that are required for the inclusion of a fitness club in the MultiSport Programme and other identical programmes run by Benefit Systems available on the company’s website within 24 months from the date of the Decision. The sharing of the criteria should be done in the same way as before the Binding decision was issued.
3. Undertake cooperation with fitness clubs that meet the criteria for joining the MultiSport Programme and other identical programmes run by Benefit Systems under the MultiSport Programme and other identical programmes run by the company within 24 months from the date of the Binding decision. The above obligation does not apply to fitness clubs belonging to the company’s competitors offering sports and recreation packages through the B2B channel.

The company will perform individual obligations in accordance with the content of the Binding decision.



<sup>16</sup>More information on this topic can be found in the *Benefit Systems Group Non-Financial Report 2020*, section 16. *Business strategy and management standards*

## Data Security

In the Benefit Systems Group, the protection of personal data processed in connection with the conducted operations invariably remains one of our priorities of corporate governance management. We are constantly working to comply with generally applicable regulations governing data processing. We strive not only to maintain but also to raise our internal standards in this area. **We have policies and procedures regulating the rules related to the processing of personal data**, we review them and, if necessary, update them on an ongoing basis.

Last year, at Benefit Systems S.A., **we finalised the work and implemented a refreshed version of the Personal Data Protection Policy** which regulates the most important rules related to personal data processing. We also improved our processes in the field of fulfilling the requests of data subjects and dealing with personal data breaches.

Within the Capital Group, we exchange knowledge in the field of data security management. In 2021, **Benefit Systems S.A. started close cooperation** in personal data protection with **Rehabilitacja i Ortopedia Sp. z o.o. and YesIndeed Sp. z o.o.** The company also continued its **existing cooperation in this respect with other entities from the Group, including MyBenefit Sp. z o.o.**, which it intensively cooperated with in the second half of the year to develop solutions that would enable the merger of both companies in a manner that did not interfere with the performance of obligations under the provisions on the protection of personal data.

Our internal data protection team also devotes time to **educational activities addressed to Employees**. We inform them about the obligations arising from the provisions on data protection, including special messages developed for this purpose. **We also promote knowledge in the field of personal data protection when conducting proceedings connected with data protection breaches, explaining possible complaints in this field** or training people who we allow to work in this area. In 2021, **Benefit Systems S.A. Fitness Branch completed introductory and refresher trainings in a new, extended formula**. In addition, there were also **refresher trainings** on personal data protection for all **VanityStyle Sp. z o.o. and MyBenefit Sp. z o.o.** Employees organised. The Group also continued activities aimed at improving the security of its IT systems.









## 1.7.

## CSR/ESG Strategy development

*We have been developing areas related to sustainable development and social responsibility at Benefit Systems since the beginning of the company's existence*

When running our business, we also want to properly manage non-financial activities, be attentive to the most important aspects of them in relation to our industry and still learn good practices in this area. We believe that only this direction of development is appropriate for us because, in accordance with our philosophy, we want to have a positive impact on the society around us as well as build a business based on ethical and transparent principles. **The company created its CSR Strategy, which is complementary to the business strategy for the Benefit Systems Capital Group**, on these foundations to properly implement all activities in

the non-financial area. Initially, it was based on six pillars that were the source of knowledge about the company's activities, values, and inspirations. The strategy also contained a description of all activities in the field of sustainable business that we implement for our Stakeholders based on four main goals (We help our Clients, We listen to our Users, We support our Partners, We care for our Employees) and five other goals (We activate the society, We create infrastructure, We maintain highest standards, We get involved in helping others, We respect the environment)<sup>17</sup>. The assumptions of the strategy were in force in 2019-2021 in the context of the company and the Capital Group. **At the turn of 2020 and 2021**, we worked on **updating the strategy** and setting goals for the coming years. As part of the work, we **started the process of deepening and expanding the pillars** which the new strategy is to be based on. We also worked on expanding our goals as well as giving them directions in specific areas.

As we have mentioned in the previous sections, the last two years were difficult for us due to the dynamically changing business situation caused by the COVID-19 pandemic. We had to postpone some of the processes related to our non-financial activities and focus on areas that were our priority, especially during the lockdown. Therefore, we continue work on the final shape of our new CSR/ESG Strategy and the goals contained therein based on the current priorities related to our business and non-business activities. They will certainly include areas related to **measuring and reducing the impact on the natural environment or caring for the safety of Employees and other Stakeholders in connection with the COVID-19 pandemic**. The strategy update will be processed over the course of 2022. We hope that the pandemic and business situation will allow us to implement

the strategy update in time, which we will keep our Stakeholders informed about.

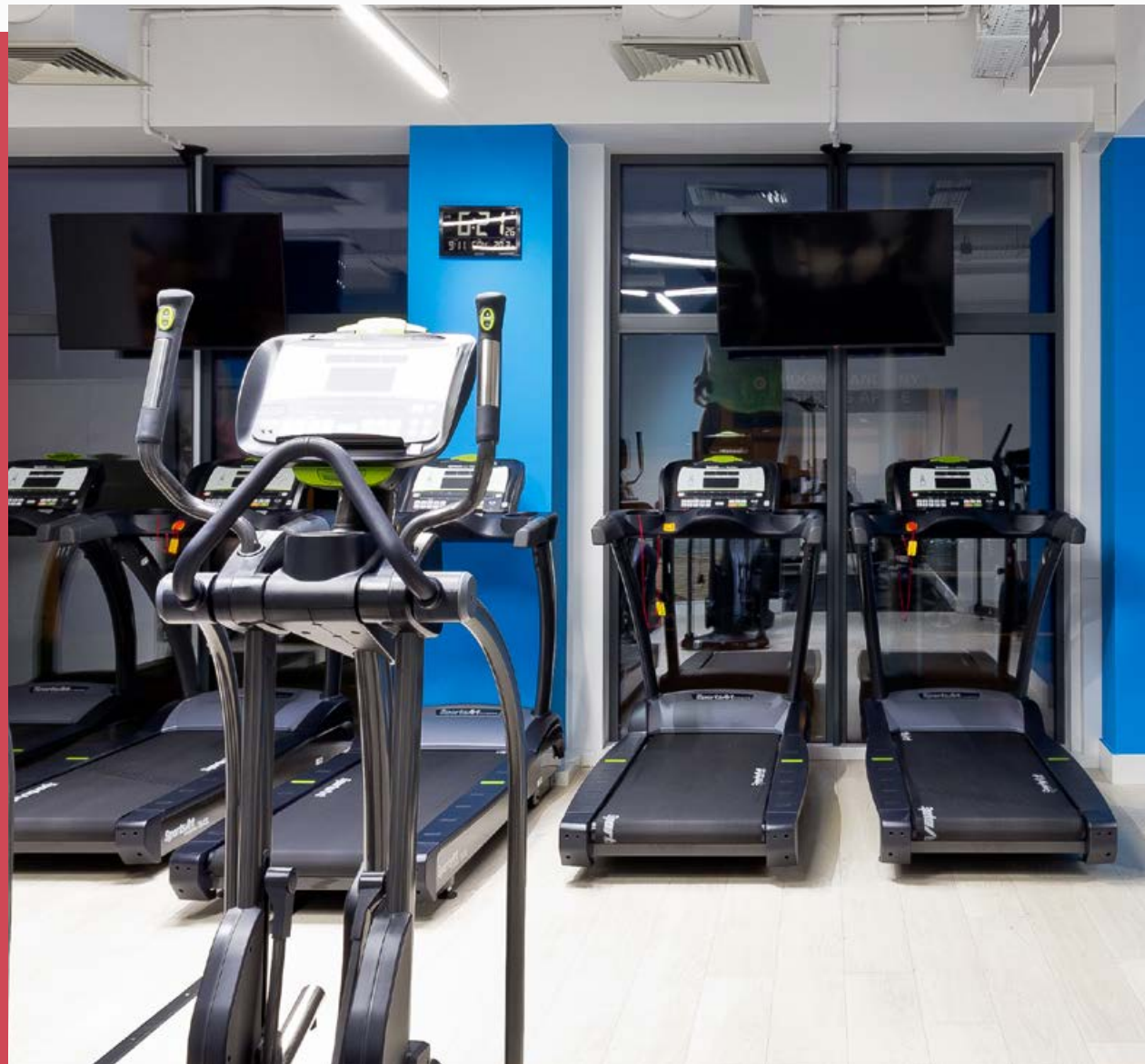
### The key guidelines and directions of the CRS/ESG Strategy we are developing are:

- The ESG/CSR Strategy will set the directions of activities for the entire Capital Group.
- The strategy will be coherent and complementary to the business model and operations of the Group.
- The ESG/CSR Strategy will be implemented by all companies and departments that have an impact on a specific group of Stakeholders of the Benefit Systems Group.
- The strategy will respond to the current ESG guidelines and the Group's needs resulting from continuous development in the field of non-financial activities.
- We will report the implementation of the ESG/CSR Strategy annually in accordance with the guidelines of the EU directive on non-financial reporting and the international GRI (Global Reporting Initiative) standard.

<sup>17</sup> A full description of the CSR Strategy assumptions can be found in the Benefit Systems Group Non-Financial Report 2019, Chapter 1 Management and Corporate Governance.

## Directions of developing the strategy that we will implement between 2022 and 2024:

- Building awareness within the Benefit System Group on social responsibility and sustainable development – **WE ALL IMPLEMENT THE ESG/CSR STRATEGY.**
- **Initiating and participating in projects** in the field of corporate social responsibility implemented in the companies of the Capital Group.
- Initiating activities within the Group leading to an **increase in the B Corp score and recertification in 2022.**
- Promoting the B Corp's movement inside and outside the Group.
- **Measuring the carbon footprint of the Capital Group companies**, defining and implementing KPIs in terms of its reduction.
- Striving for climate neutrality by **reducing paper consumption and eliminating plastic** in offices and sports clubs owned by Benefit Systems.
- Reporting the implementation of the ESG/CSR Strategy of the Benefit System Group by means of **non-financial reports.**



# 1.8.

## Sustainable Development Goals

*We have been trying to participate and have a real impact on the implementation of the 2030 Agenda and the Sustainable Development Goals adopted in 2015 by the member states of the United Nations for several years now.*

As part of the ESG Strategy and its business operations, Benefit Systems actively contributes, directly or indirectly, to activities for the development of the world. For us the **17 Goals Campaign** is not only an inspiration related to the direction we take in activities connected with our socio-climate responsibility but also a commitment that we want to undertake and implement as part of achieving the goals. Benefit Systems goals are:

### The goals of Benefit Systems are:



#### GOAL 3

##### Good health and wellbeing

We care about good health and quality of life through our services and products dedicated to B2B Clients, B2C Clients, and Users. We constantly survey and monitor the physical activity of Poles as well as promote and create good practices related to our industry. We strive to constantly develop our competences to educate in all topics related to leading a healthy, conscious, and active lifestyle the best way possible. Our CSR activities addressed to beneficiaries are most often associated with psychophysical development, various types of activities, ecology and improving the quality of life of Poles.



#### GOAL 8

##### Decent work and economic growth

Through our services, we help Clients create good-quality workplaces, and we also create such places within the Capital Group, ensuring pay and conditions enabling Employees to live in dignity. We are constantly confronted with the growing requirements of corporate social responsibility, and we try to meet them. We develop the highest quality benefits that are to serve our Clients and their employees, and we make every effort to provide them to our team as much as possible. We create stable and safe workplaces in accordance with the applicable labour code, but we also want them to be constantly developed in accordance with the principles of win-win and work life balance principles.



#### GOAL 10

##### Reduced inequalities

We take care to eliminate social inequalities by promoting and appreciating diversity in all Stakeholder groups, constant development of the offer, and an inclusive approach in accessing and creating our services. Our priority is ethical and sustainable building of partner networks based on fair and transparent rules. We also care about equal access of women and men to work positions at all levels in our organisation. Within the organisation our Employees have access to all bonuses, activities, and benefits as well as knowledge thanks to consistent communication channels.



#### GOAL 17

##### Partnership for the goals

We actively work in partnership for the Sustainable Development Goals through participation in dedicated events, training, and activities related to their implementation. For years, we have been building a network of substantive partners specialising in this area, thanks to which we can learn and inspire one another in ESG/CSR related areas. Our participation in achieving the goals is a commitment which, combined with B Corp certification, determines our sense of responsibility towards all Stakeholders and is a constant motivator to work and develop non-financial areas.

# 1.9.

## Research and development

*One of the important sources of feedback about our company, its services, and the level of satisfaction with cooperation with Benefit Systems is the **surveys we conduct among our Stakeholders.***

We want to listen to their needs and opinions and be up to date with the changing market reality. **The analyses of surveys that we conduct in the key areas of the company's and the Group's operations** allow us to look from a different perspective and focus on directions that require improvement or have great potential for development. Thanks to them, we gain knowledge about our activities which we use to improve our offer and services. **We also research our team** and analyse the results of the level of satisfaction with work in our company, which in turn is a source of knowledge and guidance on internal activities<sup>18</sup>.

### WHO DO WE SURVEY?



Clients



Partners



Users



Community



Employee

### Areas of research interests

The market and business environment

Satisfaction level and collecting feedback on the key areas of the company's operations

Social mood in Poland in the context of the attitude towards sport as well as a healthy and active lifestyle

Consumer attitudes regarding the projects we test, new services, improvements, or technological solutions

The pandemic situation had a direct impact on the discussed area of our work. **The surveys**, which we conducted regularly until 2020, **were not carried out in the last two years**. For the first few months, sports and recreation facilities were closed in Poland, which influenced the decision to postpone standard surveys. Our Partners were not able to run and develop their businesses in a standard way, and our Clients could not fully use our services. Surveying these groups of Stakeholders would thus be incomplete. We hope that in 2022 our industry will operate in a standard or similar way, thus enabling us to return to cyclical research on our Stakeholders.

<sup>18</sup> More information on employee research can be found in Chapter 2, Our Team

## MultiSport INDEX survey

Since 2018 Benefit Systems S.A. **has been conducting a regular survey called MultiSport Index**, providing knowledge about the physical activity of Poles, their motivation to play sports as well as the impact of healthy habits on the quality of life of Polish residents. We conduct this survey together with an **external partner – Kantar TNS**. In previous years, it was carried out once a year, but **during the pandemic we made as many as three measurements, including one at the beginning of 2021**. The collected data shows that the **level of physical activity in the society largely depends on the availability of sports infrastructure**. During the first lockdown, 61% of Poles exercised at least once a month, which is 4% less than at the beginning of 2020. 43% of them admitted that during the first wave of the pandemic they limited the number of trainings, which translated into a **deterioration of their wellbeing (74%), health (65%) and body shape (61%)**. In 2021, when the sports and recreation industry was available again, the **level of physical activity (undertaken at least once a month) of Poles increased to 68%**.

The MultiSport Index survey has been an **important element of Benefit Systems and the MultiSport brand's communication for many years**. Each year, survey reports are a valuable **source of knowledge about trends related to the physical activity and lifestyle of Poles**, both for the media, representatives of the sports and recreation industry, and Benefit Systems Clients<sup>19</sup>.

**43%**  
of Poles admitted that  
during the lockdown they  
limited the number of trainings,  
which resulted in the deterioration of their:

**74%**  
WELLBEING

**65%**  
HEALTH

**61%**  
BODY SHAPE

After reopening the sports and recreation industry,  
the level of activity of Poles  
increased to

**68%**

## VanityStyle survey on the situation of employers and employees

Last year, **VanityStyle carried out a survey** to find out what Clients think about the **current situation of employers and employees**. As part of the interview, Clients shared information about the work system they currently use in connection with the pandemic. They were also asked about the communication channels used and the challenges they are currently facing. 235 Clients from various industries, employing from 50 to 35,000 people, participated in the survey.

The survey results showed that **between May and November 2021 employers in Poland used the following work model:**

- 6%** work in a remote model
- 40%** work in a hybrid model
- 54%** work in a stationary model

**The challenges that employers currently face most often include:**

- 28%** stress
- 22%** team dispersion
- 19,5%** being overloaded with duties
- 17%** decrease in motivation
- 13,5%** no information flow

<sup>19</sup> More information on the MultiSport Index survey and its results from previous years can be found in the Benefit Systems Group Non-Financial Report 2019 and 2020, Chapter 1 Management and Corporate Governance.



# 1.10.

## Awards and distinctions

Last year, the Benefit Systems Group received the following awards and distinctions:

- **Kreatura** – for the “Get ready for sport” campaign in the Radio category for Benefit Systems S.A.
- **Złote Spinacze** – Srebrny Spinacz in the Sport, Tourism and Recreation category for Benefit Systems S.A.
- **Trustworthy Employer** title and a Special Award for activities for Partners for Benefit Systems S.A.
- **Competitiveness Leader** title for MyBenefit Sp. z o.o.
- **Poland's Best Employers 2021 Award** for Benefit Systems S.A.
- Distinction from **Aviva Investors** for the exemplary implementation of the Employee Capital Plans (PPK) project
- Silver and bronze distinction in the **Consumer Quality Leader** competition for VanityStyle Sp. z o.o.



# 2 Our Team

2.1. Employment structure	43
2.2. Attractive workplace and benefits	52
2.3. Training and development	57
2.4. Periodic evaluations and opinion surveys	59
2.5. Employment rights, code of ethics, diversity and inclusion	62
2.6. Health and safety	69





# 2.1.

## Employment structure

The tables below provide the employment status at the Benefit Systems Group as of **31 December** of a given year (unless stated otherwise). An **Employee** is a person employed under an employment contract. All other forms of employment are included under **Associates**.

Due to the merger of MyBenefit with Benefit Systems S.A., which officially took place on 31 December 2021, all data for the parent company as of that date **already include the employment of over 100 people from the MyBenefit company**.

**Benefit Systems S.A.** and **Benefit Systems S.A. Fitness Branch**, although they constitute one company (the parent company), from a formal point of view and due to the specific nature of their activity, are separate employers. Therefore, most of the information in this chapter is given separately for both employers and the tables with data contain additional statements for the Benefit Systems S.A. parent company excluding the Fitness Branch.

**Benefit Systems S.A.** is mainly responsible for the development and sales of the MultiSport Programme in Poland, having Employees who perform their duties in office spaces in standard working hours. **Benefit Systems S.A. Fitness Branch** is responsible for the operation of our club networks and cooperates mainly with personal trainers and instructors conducting group classes. These people usually run classes in several different clubs (also belonging to other networks) and their working hours are often irregular. Therefore, the dominant form of employment at Benefit Systems S.A. Fitness Branch are civil law contracts (included in the following tables as Associates). This is closely related to the specific nature of the industry. A significant part of the Associates in the Fitness Branch are young people, often still studying. For many of them this is their first job and the opportunity to gain experience in the fitness industry in a young, dynamic, and passionate team.



### Employment at the Benefit Systems Group

(as of 31 December of a given year)<sup>20</sup>.

	Benefit Systems Group		Benefit Systems S.A. parent company	
	2021	2020	2021	2020
<b>Number of Employees</b>	1,410	1,388	870	693
<b>Total number of people employed</b>	5,174	5,711	3,748	4,296
<b>Average employment (Employees)</b>	1,374	1,447	718	706

At the end of 2021, the Benefit Systems S.A. parent company (excluding the Fitness Branch) had a total of **837 people** (611 in 2020) employed – both Employees and Associates, including over 100 people from MyBenefit company, which merged with Benefit Systems S.A. Employment contracts accounted for **92%** of all forms of employment (97% in 2020).

<sup>20</sup> The data for the parent company includes the employment of over 100 people from the MyBenefit company (also belonging to the Benefit Systems Group).



### Number of Employees and Associates by gender

(as of 31 December of a given year)

Benefit Systems Group				
Form of employment	Women	Men	2021 total	2020 total
Employees (employment contract)	920	490	<b>1,410</b>	1,388
Associates (civil law and B2B contracts)	2,352	1,412	<b>3,764</b>	4,323
<b>2021 total</b>	<b>3,272</b>	<b>1,902</b>	<b>5,174</b>	
2020 total	3,165	2,546		5,711
Benefit Systems S.A.				
Form of employment	Women	Men	2021 total	2020 total
Employees (employment contract)	586	284	<b>870</b>	693
Associates (civil law and B2B contracts)	1,833	1,045	<b>2,878</b>	3,603
<b>2021 total</b>	<b>2,419</b>	<b>1,329</b>	<b>3,748</b>	
2020 total	2,328	1,968		4,296
Benefit Systems S.A. excluding the Fitness Branch				
Form of employment	Women	Men	2021 total	2020 total
Employees (employment contract)	515	252	<b>767</b>	593
Associates (civil law and B2B contracts)	27	43	<b>70</b>	18
<b>2021 total</b>	<b>542</b>	<b>295</b>	<b>837</b>	
2020 total	406	205		611

Both in the Group and in the Benefit Systems S.A. parent company the employment is dominated by women, who constitute **63%** and **65%** of all people employed (Employees and Associates) respectively.

### Number of Employees and Associates in terms of full-time employment (FTE) (as of 31 December 2021)

Benefit Systems Group			
Form of employment	Women	Men	Total
Employees (employment contract)	898.0	481.5	<b>1379.5</b>
Associates (civil law and B2B contracts)	822.8	560.7	<b>1383.5</b>
<b>Total</b>	<b>1,720.8</b>	<b>1,042.2</b>	<b>2,763.0</b>
Benefit Systems S.A.			
Form of employment	Women	Men	Total
Employees (employment contract)	570.8	281.2	<b>852.0</b>
Associates (civil law and B2B contracts)	627.1	360.3	<b>987.4</b>
<b>Total</b>	<b>1,197.9</b>	<b>641.5</b>	<b>1,839.4</b>
Benefit Systems S.A. excluding the Fitness Branch			
Form of employment	Women	Men	Total
Employees (employment contract)	510.3	250.1	<b>760.4</b>
Associates (civil law and B2B contracts)	20.2	42.6	<b>62.8</b>
<b>Total</b>	<b>530.5</b>	<b>292.7</b>	<b>823.2</b>

The table above does not include year-on-year comparative data because in the non-financial report for 2020 the data on full-time employment (FTE) was calculated only for Associates employed in fitness clubs.

### Number of Employees by contracted working hours (as of 31 December of a given year)

Benefit Systems Group				
Contracted working hours	Women	Men	2021 total	2020 total
Full time	890	476	<b>1,366</b>	1,340
Part time	30	14	<b>44</b>	48
<b>Total</b>	<b>920</b>	<b>490</b>	<b>1,410</b>	1,388
Benefit Systems S.A.				
Contracted working hours	Women	Men	2021 total	2020 total
Full time	572	280	<b>852</b>	678
Part time	14	4	<b>18</b>	15
<b>Total</b>	<b>586</b>	<b>284</b>	<b>870</b>	693
Benefit Systems S.A. excluding the Fitness Branch				
Contracted working hours	Women	Men	2021 total	2020 total
Full time	502	248	<b>750</b>	579
Part time	13	4	<b>17</b>	14
<b>Total</b>	<b>515</b>	<b>252</b>	<b>767</b>	593

### Number of Employees and Associates by duration of the contract (as of 31 December 2021)

Benefit Systems Group			
Contract duration	Women	Men	Total
Permanent	736	379	<b>1,115</b>
Fixed term	184	111	<b>295</b>
<b>Total</b>	<b>920</b>	<b>490</b>	<b>1,410</b>
Benefit Systems S.A.			
Contract duration	Women	Men	Total
Permanent	460	219	<b>679</b>
Fixed term	126	65	<b>191</b>
<b>Total</b>	<b>586</b>	<b>284</b>	<b>870</b>
Benefit Systems S.A. excluding the Fitness Branch			
Contract duration	Women	Men	Total
Permanent	413	195	<b>608</b>
Fixed term	102	57	<b>159</b>
<b>Total</b>	<b>515</b>	<b>252</b>	<b>767</b>

The above table does not include year-to-year comparative data as it only includes Employees, while in the non-financial report for 2020 the data was given jointly for Employees and Associates.



## Recruitment and recommendations

While recruiting new people, we look for candidates who identify with our values. We focus on ambitious and committed people, open to new challenges, concentrated on development and effective cooperation. We want new Employees and Associates to feel good in our teams, co-creating a friendly working atmosphere based on mutual courtesy and respect. For our fitness clubs we are looking for active people for whom sport is a passion while health and physical condition – an important goal.

At every stage of the recruitment process we ensure compliance with employee and human rights, additionally guided by our internal **BS\_WAY Code of Ethics**<sup>21</sup>. We do not discriminate against anyone, and we provide candidates with equal opportunities, both in external and internal recruitment. We also take care of the secrecy of the recruitment process and the security of personal data.

Our recruitment offer is also directed to mature people, because we believe that diversity (including generational one) is a great value for both the team and the entire organisation. In 2021, within **Benefit Systems S.A. Fitness Branch** we conducted a pilot recruitment campaign, through which we **encouraged people over 50 years of age to join our team** and apply for the position of Customer Service Specialist (reception service at the club). This type of work is stereotypically associated with young people, often still studying. We want to break these stereotypes because we believe that just as you can exercise at any age, people over 50 years of age will be great at serving customers of our clubs. The **“We are bringing different generations together”** recruitment

campaign covered two Zdrofit clubs in Warsaw and resulted in three new people over 50 years of age joining our team. In 2022, we plan to extend the campaign to all Zdrofit clubs throughout Poland.



Each of the companies within the Group carries out the recruitment process, including onboarding meetings for new Employees and Associates, individually and adapts it to its specific character. We have an autonomous approach in this respect, as in the case of many other processes, procedures,

and policies within the Group, which are effective and work for a given company. We use advanced recruitment tools to ensure the best match between the candidate and the position. In our job advertisements, we care about a clear message and transparent presentation of the offer, while reflecting the atmosphere of the company's organisational culture. At every stage of hiring a new person, we care about maintaining a good atmosphere, we stay in constant contact with candidates, and we provide feedback. In the recruitment process we also involve people from the company whom a potential new Employee would cooperate with as well as representatives of the teams which we are recruiting for. This gives the candidate the opportunity to get to know our organisational culture better.

At **Benefit Systems S.A.** we conduct a voluntary evaluation of the recruitment process by asking candidates whether they would recommend applying to our company (assessing the probability on a scale of 1 to 10, where 10 is the highest rating). In 2021, the average score was 9, and the question was answered by 147 people.

In addition to external recruitment processes, we conduct and promote **internal recruitment** to enable Employees and Associates to further develop within the company's structures and acquire new competences in other areas. Any person employed in a particular company may apply after obtaining the approval of the current supervisor. Information on internal recruitment is provided on an ongoing basis, for example on the corporate Intranet.

<sup>21</sup> Information on the BS\_WAY Code of Ethics can be found in Chapter 2.5. *Employment rights, code of ethics, diversity, and inclusion.*

In 2021, in the **Benefit Systems S.A.** parent company<sup>22</sup> out of 225 people who accepted the presented job offer, 7% were internal candidates who changed their position as part of the internal recruitment process (16 people).

We also run internal programmes under which **our Employees can recommend their friends to work in** a particular company. The employment of a recommended candidate is associated with a cash bonus to the recommending Employee. In the **Benefit Systems S.A.** parent company, the programme is called **Action Recommendation**. In 2021, as part of this initiative, to further encourage the team to recommend candidates, we organised a special recruitment competition called Share the BenefitS. The competition task was simple: to publish a creative post in the social media informing about recruitment to the sales teams. The participants had ready-made graphic materials that they could use. When selecting the winners, the creativity of the posts as well as the number of likes, comments and shares were considered.



<sup>22</sup> Excluding Benefit Systems S.A. Fitness Branch, which is a separate employer.

<sup>23</sup> Excluding Benefit Systems S.A. Fitness Branch, which is a separate employer.

In 2021, at the **Benefit Systems S.A.**<sup>23</sup> parent company, as many as 17% of all recruited employees were candidates recommended by our Employees and Associates (38 people).

We encourage young people who are just entering the labour market to complete an internship or training at Benefit Systems. In previous years we always had a stand at the Warsaw job and internship fairs for students and graduates, presenting the company's offer and encouraging people to join our team. In 2021, as **Benefit Systems S.A. Fitness Branch** we established cooperation with the career offices of four renowned universities (including the Jagiellonian University and the Academy of Physical Education in Warsaw). The result of this cooperation was our participation in the Mobile Career Fair. We also had a recruitment and information stand directly at universities to promote specific job offers in our fitness club and thus acquire new talents. We also conducted webinars for students.



It is also worth mentioning our participation in the **IT Heroes image campaign** organised by the **No Fluff Jobs** portal (a recruitment platform with job offers for the IT industry). The aim of this initiative was to break stereotypes related to the IT community and show programmers as people who actively participate in the digital revolution, facilitating everyday access to knowledge, services, or products. Apart from Benefit Systems, over 60 companies from all over Poland were involved in the campaign. The heroes of everyday life, including our Employees, could be seen on outdoor media as well as a dedicated website and social media. More information on this subject can be found at [www.nofluffjobs.com/heroes/platforma-emultisport-3-0](http://www.nofluffjobs.com/heroes/platforma-emultisport-3-0)



A very important and at the same time the last element of the recruitment process is the so-called **onboarding**, which is an initial training for new Employees and Associates. It aims to introduce new people and provide them with relevant information about the company in a professional, accessible, and understandable manner. We make sure that onboarding takes place in a friendly and relaxed atmosphere because we know how important the “first impression” is.

In each of the companies, onboarding is done in a slightly different manner (from 2020, due to the pandemic and the need to maintain security measures, mainly online). At the **Benefit Systems S.A.**<sup>24</sup> parent company two-day onboarding takes place once a month. The meeting is divided into several thematic blocks. Each of them is conducted by an Employee – a specialist in a specific area. At the beginning of each meeting, participants get to know a Management Board member who tells them about the values, history, mission, and activities of the company. During the onboarding each new team member receives an attractive welcome pack containing ecological company gadgets, the most necessary office supplies, the “Health Full Time” diary for monitoring activities and healthy lifestyle as well as lunch and cinema vouchers.

We want every new Employee and Associate to feel good with us, which is why from the first day of work they are under the care of their supervisor or a colleague from their team, who supports them in finding themselves in a new place and answers emerging questions.

Due to the specificity of work in fitness clubs and the dispersion of facilities, the onboarding process at **Benefit Systems S.A.**

**Fitness Branch** takes place online via the company’s FitMeet Intranet. There the accepted candidate will find all the necessary training materials (including video), information and instructions, mandatory health and safety training as well as first aid training. To verify the acquired knowledge, each new person is required to complete tests and take a final exam. In addition, there is also a few-day introductory onboarding in the club under the supervision of the manager of a given facility. People employed in administrative and office positions at the company’s headquarters take part in onsite onboarding at the headquarters in Warsaw.

## Merger of companies

In March 2021, we started a project which was important for the Capital Group. It consisted in the **merger of MyBenefit Sp. z o.o.** company belonging to the Group and responsible for the MyBenefit cafeteria platform **with the Benefit Systems S.A. parent company**. The integration project was carried out in stages. In the first one, we combined the sales and customer service teams of both entities. The formal merger took place on 31 December 2021. As a result of the merger, **109 Employees and 5 Associates of MyBenefit were transferred to Benefit Systems S.A.**, and the current seat of MyBenefit in Wrocław became one of Benefit Systems’ local branches. We have become one company with a combined structure and sales network, offering customers both sports cards and the MyBenefit cafeteria platform. The main goals and business assumptions behind this decision are described in Chapter 1.2. *Group’s structure and segments*, in the part related to the Cafeteria Segment.

The merger of the companies, apart from intensive work aimed at analysing, designing and harmonising business tools and

<sup>24</sup>Applies to Benefit Systems S.A. excluding the Fitness Branch.

processes, also required special attention to Stakeholders. We attached a lot of attention to communication addressed to the Customers, Partners, Suppliers and Users of the MyBenefit cafeteria platform, but also to Employees and Associates. In the spirit of respecting our values, we made sure that the merger and the transfer of over 100 people to a new employer did not mean a cultural clash. All design work involved resources from both sides and together we worked out many important solutions. The organisational structure of MyBenefit was properly mapped to the structure of Benefit Systems to reflect the acquired business processes and ensure their effective continuity.

In mid-December 2021, two additional online onboarding meetings were held. They were dedicated to people who were to officially move from MyBenefit to Benefit Systems on the last day of the year.

Respecting the applicable legal standards and bearing in mind the welfare of Employees and Associates, we took care to ensure continuity of employment for people who moved to Benefit Systems on suitable conditions that did not deteriorate in relation to employment with the previous employer. In the case of some non-financial benefits, Employees and Associates retained their unique rights and gained some new ones. Regarding the financial components of remuneration, they gained from the merger thanks to more favourable bonus systems that is used at Benefit Systems



The merger of companies, change of employer as well as integration of tools and business systems was a big change for the people from the former MyBenefit company, which is why we made every effort to welcome them and integrate our teams. Due to the pandemic and different locations (Warsaw and Wrocław), we could not organise an integration meeting, but we wanted to welcome new members of the Benefit Systems team at least in a symbolic way. At the beginning of January 2022, immediately after the official merger, each Employee and Associate of Benefit Systems (both "old" and "new") found a nice gift on their desk – a porcelain thermal mug with the logos of both companies. In this way, we wanted to refer to a warm welcome and a shared coffee, which, due to remote work and different locations, can take place in front of the computer screen with a cup in hand, which will stay warm for a long time. We also posted a welcome message on the company's Intranet, in which we thanked everyone for their commitment and hard work during the consolidation. Before that we had informed about the entire process and transitions of individual teams to the company.

In the tables below, we present the number of Employees and Associates employed in the Group and the parent company in 2021, broken down by gender and age, as well as the annual employee turnover rate.

**Number of new Employees hired by the Benefit Systems Group in 2021 by gender and age**  
(employment contract)

Benefit Systems Group					
Gender/age	<30 years of age	30-50 years of age	>50 years of age	2021 total	2020 total
Women	124	127	1	<b>252</b>	234
Men	101	71	1	<b>173</b>	131
<b>2021 total</b>	<b>225</b>	<b>198</b>	<b>2</b>	<b>425</b>	
2020 total	191	169	5		365
Benefit Systems S.A.					
Gender/age	<30 years of age	30-50 years of age	>50 years of age	2021 total	2020 total
Women	39	81	1	<b>121</b>	122
Men	33	49	0	<b>82</b>	48
<b>2021 total</b>	<b>72</b>	<b>130</b>	<b>1</b>	<b>203</b>	
2020 total	74	93	3		170
Benefit Systems S.A. excluding the Fitness Branch					
Gender/age	<30 years of age	30-50 years of age	>50 years of age	2021 total	2020 total
Women	33	77	1	<b>111</b>	83
Men	32	47	0	<b>79</b>	38
<b>2021 total</b>	<b>65</b>	<b>124</b>	<b>1</b>	<b>190</b>	
2020 total	49	69	3		121

**Number of Employees who left the Benefit Systems Group in 2021 by gender and age.**  
(employment contract)

Benefit Systems Group				
Gender/age	<30 years of age	30-50 years of age	>50 years of age	2021 total
Women	83	129	7	<b>219</b>
Men	62	80	8	<b>150</b>
<b>2021 total</b>	<b>145</b>	<b>209</b>	<b>15</b>	<b>369</b>
Benefit Systems S.A.				
Gender/age	<30 years of age	30-50 years of age	>50 years of age	2021 total
Women	17	61	3	<b>81</b>
Men	16	42	4	<b>62</b>
<b>2021 total</b>	<b>33</b>	<b>103</b>	<b>7</b>	<b>143</b>
Benefit Systems S.A. excluding the Fitness Branch				
Gender/age	<30 years of age	30-50 years of age	>50 years of age	2021 total
Women	15	49	3	<b>67</b>
Men	16	40	1	<b>57</b>
<b>2021 total</b>	<b>31</b>	<b>89</b>	<b>4</b>	<b>124</b>

The table above does not include year-to-year comparative data, because in the non-financial report for 2020 we did not show detailed data on Employees leaving the company, reporting only the turnover ratio.



The high number of Employees leaving the Benefit Systems S.A. parent company (excluding the Fitness Branch) in 2021 results mainly from the uncertainty in our industry, which, due to the pandemic and another lockdown in the first half of the year, resulted in a significant increase in the number of contracts terminated by Employees. At the same time, in 2021, we employed as many as 190 Employees to strengthen our teams and ensure the effective functioning of the company.

### Number of new Associates employed by the Benefit Systems Group in 2021

(civil law and B2B contracts)

Benefit Systems Group		
Gender	2021 total	2020 total
Women	932	638
Men	520	311
<b>Total</b>	<b>1,452</b>	<b>949</b>
Benefit Systems S.A.		
Gender	2021 total	2020 total
Women	689	458
Men	329	197
<b>Total</b>	<b>1,018</b>	<b>655</b>
Benefit Systems S.A. excluding the Fitness Branch		
Gender	2021 total	2020 total
Women	21	7
Men	31	27
<b>Total</b>	<b>52</b>	<b>34</b>

Benefit Systems S.A. Fitness Branch		
Gender	2021 total	2020 total
Women	668	451
Men	298	170
<b>Total</b>	<b>966</b>	<b>621</b>

### Annual employee turnover rate in the Benefit Systems Group

	2021	2020
Benefit Systems Group	30.9%	35.5%
Benefit Systems S.A.	19.1%	32.4%
Benefit Systems S.A. excluding the Fitness Branch	18.9%	16.8%
Benefit Systems S.A. Fitness Branch	19.3%	48.0%



# 2.2.

## Attractive workplace and benefits

*Organisational culture of companies within the Benefit Systems Group and its values include mutual respect, tolerance, kindness and partnership.*

Organisational culture of companies within the Benefit Systems Group and its values include mutual respect, tolerance, kindness and partnership. We strive to provide our Employees and Associates with an attractive, friendly, and open workplace where they can develop professionally without any obstacles. We do not have a company dress code, because we do not want to impose restrictions on the way of dressing. We are all on a first-name basis, regardless of the position held. A nice and friendly atmosphere is vital to us. Positive relationships between people are extremely

important and affect the comfort of work, its quality and efficiency, and thus our business. We know how crucial it is to maintain an appropriate balance between professional duties and private life, which is why we care about work-life balance and respect our time. In 2021, as in 2020, due to the COVID-19 pandemic, we worked partially or entirely from home for several months, so maintaining this balance was particularly important.

The motto of one of our fitness club networks is “**Do what you love. Love what you do.**” We do stick to it. Club teams consist of passionate people who love sports and physical activity. They can work in the unique atmosphere that prevails in the facilities, training with people full of sports energy and being a part of the industry, whose mission is to improve the health of the society. Due to the possibility of flexible adjustment of the work schedules, our Associates can combine their tasks in the club with studies or other work.

In the modern spaces of our offices, Employees and Associates can use rooms where they can relax and take a break from work, such as the Chill Room at the **VanityStyle** headquarters, equipped with PlayStation and comfortable cushions, or a gym, table football and ping-pong table at **Benefit Systems** headquarters.

We try to celebrate various occasions and successes together as well as to openly appreciate the commitment of our teams. Due to the ongoing COVID-19 pandemic, out of concern for the safety of our Employees and Associates, most integration meetings were suspended. However, we want to return to them as soon as the situation improves, and the organisation of company-wide events is safe. We have moved some events, such as the annual celebration of the jubilee of our “10-year-olds” – people who

have been working at **Benefit Systems S.A.** for a decade – to the online world. Apart from wishes, congratulations and thanks from the Management Board and the HR Director, the jubilarians received commemorative diplomas and valuable awards. The report of this event was also published on the company’s Intranet, collecting many likes and comments with congratulations from other colleagues.

Throughout the year, we organise various types of surprises related to current holidays (e.g.: Christmas gifts), but also to other occasions celebrated in particular companies, such as an invitation to ice cream and fruit salads served at the Benefit Systems headquarters on the occasion of a complete return to the office after a period of remote and rotational work. We also celebrate anniversaries, e.g.: the fourth birthday of the My Fitness Place club network.



At **VanityStyle**, we organise various internal actions for Employees, which are an integral part of the wellbeing policy. In addition to gifts and a shared Christmas tea on the occasion of St. Nicholas' Day, celebrating the Women's Day or Christmas Eve snack (for safety reasons in the "take-away" option), in 2021, we also invited our team to the Development Breakfasts, which included, among others, mindfulness workshops and eco-friendly gift-wrapping workshops run by the owner of the "Na nowo śmieci" blog.

In 2021, as Benefit Systems, we won two awards for the best employers: **Poland's Best Employers 2021** awarded in the Forbes and Statista ranking and the **"Trustworthy Employer"** title awarded in a competition organised, among others, by the Polish Chamber of Commerce and the "Teraz Polska" Polish Promotional Programme Foundation.

## Remuneration project

In 2020, at **Benefit Systems S.A.** we started a remuneration project, which is **a job evaluation process with a target remuneration revision**, the aim of which was to build a coherent and competitive remuneration policy, considering the values of base salaries, the principles of awarding pay rises and the structure of total remuneration (including the principles of variable salaries). The actions taken were the response to, among others, the results of the Employee Engagement Survey conducted in 2019 and the Pulse Check survey conducted in May 2021<sup>25</sup>, as well as the need to increase our competitiveness in the labour market.

In 2021, we continued work on the project, which resulted in the **introduction of changes (increases) in the base salary rates. At Benefit Systems S.A.<sup>26</sup> 56% of all Employees received a pay rise.** For over 12% of them the increase in salary was related to a change of position (promotion). The first remunerations taking into account the introduced changes were paid in October 2021. **At Benefit Systems S.A. Fitness Branch pay rises were given to 60% of people involved in the process.**

The activities we took under the remuneration project included:

- preparation of job descriptions and their valuation
- comparative analysis with the external market
- development and implementation of base salary grids
- development of potential career paths to the implemented salary grids
- development of a project of a variable remuneration system
- preparation of English and female equivalents of job positions

During the project, we ensured proper communication with Employees, and we organised information meetings for team leaders as well as open days. Managers held individual meetings with members of their teams. Each Employee received information on the amount of their base salary, considering the minimum and maximum values specified for their position as well as other values related to a potential promotion.

<sup>25</sup> More information on the Pulse Check survey can be found in Chapter 2.4. *Periodic evaluations, opinion surveys and internal communication.*

<sup>26</sup> Excluding the Fitness Branch.

In 2022, we will continue work on the remuneration project, including other activities connected with career paths or analysing the competitiveness of our remunerations in the aspect of the market situation, which is influenced by inflation and other factors.

## Non-financial benefits

As a leading provider of non-financial benefits, we also offer our teams **one of the richest and most diverse benefit packages available on the market**, including our own products: MultiSport cards, BenefitLunch cards and cafeteria benefits on the MyBenefit platform. The scope of benefits varies between companies and includes those related to many areas of everyday life, such as health, physical activity, leisure, education, culture and entertainment, or parenthood.

Every year we try to enrich the list of employee benefits. In 2020, at **Benefit Systems S.A.**, despite the pandemic, the difficult situation of the company and the need to reduce costs, we introduced holiday subsidies as well as many practical webinars, online trainings dedicated to the new situation of Employees and their relatives connected with the need to work and learn remotely, functioning in a dispersion and reconciling various life roles during lockdowns. Following this, in 2021, we introduced another benefit – **EAP24 psychological and managerial support** (Employee Assistance Programme), available completely free of charge for Employees and members of their immediate families. This benefit was largely a response to the difficult situation caused by the pandemic. A sense of insecurity, limited access to free rest, work in the home office mode that requires combining work and home duties (including taking care of children) – all this can contribute to the accumulation of various emotions and stress affecting not only relationships with loved ones, but also professional life. Therefore,

to support our team in this difficult time, we offered the possibility of using psychological help.

Most of the benefits in companies belonging to the Benefit Systems Group are offered only to Employees, meaning people employed under an employment contract.

Due to the very different scope of non-financial benefits in individual companies, below we present a **list of all benefits available in the Group**, without dividing them into individual companies, except for the benefits offered (among others) in the parent company, treated separately as Benefit Systems S.A. (**BSSA**) and Benefit Systems S.A. Fitness Branch (**BSOF**) because they are separate employers and have a different benefit package.





## Non-financial benefits offered by the Benefit Systems Group in 2021:

### Physical activity

- MultiSport sports card, fully financed by the employer (**BSSA** Employees and Associates and **BSOF** Employees)
- MultiSport or FitProfit sports card, co-financed or fully financed by the employer
- possibility to order additional sports cards for two accompanying persons and children on preferential terms (**BSSA and BSOF**)
- sports activities in the office (including yoga, healthy spine) as well as a properly equipped exercise room, ping-pong table, table football, darts (**BSSA**)
- free use of fitness clubs for Employees and Associates employed in companies running our networks (**BSOF**)
- free access to the MultiSport Zone with a wide base of materials from the sport, health, diet, and motivation categories, including a diet creator and individual consultations with a trainer and dietitian, available to MultiSport card users after logging in (**BSSA and BSOF**)
- free access to the largest training platform in Poland – Yes2Move – for Employees and Associates of the Group (**BSSA and BSOF**)
- access to the VanityStyle Zone with a wide base of materials available online that allow to take care of oneself in a holistic manner (both for physical and mental health as well as self-development)

### Health

- free private medical care for Employees with the option of buying a package for a partner or family members at an attractive price (**BSSA and BSOF**)
- co-financed private medical care for Employees with the option of buying a package for family members at an attractive price
- life insurance for Employees entirely financed by the employer
- life insurance for Employees that can be purchased on preferential terms (**BSSA and BSOF**)
- free EAP24 psychological and managerial support available to Employees and Associates and their immediate family members (**BSSA**)
- additional financing for optical glasses for Employees (**BSSA and BSOF**)
- access to the MultiSport Zone, Yes2Move platform and VanityStyle Zone with a wide base of materials containing, among others, advice from psychologists (**BSSA**)
- free tests for people suspected of being infected with coronavirus and tests for antibodies (**BSSA and BSOF**)
- possibility of using the so-called sick days – additional days of paid sick leave (applies to foreign companies)

### Food

- BenefitLunch'8 card financed by the employer, allowing Employees to take advantage of eight free meals a month (with all Programme Partners) and the option to order a full BenefitLunch card at an additional charge to use one meal a day for the entire month (**BSSA and BSOF**)
- co-financed BenefitLunch card with access to numerous healthy meals and various cuisines of the world
- co-financed breakfast and lunch dishes from regular suppliers at the company's headquarters, regardless of the BenefitLunch

card mentioned above (**BSSA and BSOF**)

- weekly delivery of fresh fruit available to all Employees and Associates (**BSSA and BSOF**)
- free coffee, various types of teas and herbs, as well as cow's milk, lactose-free milk, and plant-based drinks (**BSSA and BSOF**)
- access to the MultiSport Zone, Yes2Move platform and VanityStyle Zone with a wide base of materials including, among others, dietitian advice and diet creator (**BSSA**)

### Culture, entertainment, and leisure

- MyBenefit cafeteria programme for Employees where they can use the awarded points to buy various types of benefits, including those related to culture, leisure, and entertainment (**BSSA and BSOF**)
- co-financing for self-arranged countryside holiday (**BSSA and BSOF**)
- job seniority leave – additional days off for Employees depending on the length of service (**BSSA**)
- board games at the Benefit Systems headquarters (**BSSA**)

### Education

- free specialised and general development trainings, webinars, workshops, mentoring and coaching (**BSSA and BSOF**)
- Talent League development programme (**BSSA**)
- Manager's Academy development programme (**BSOF**)
- free language courses for Employees on the e-Tutor platform (**BSSA**)
- language lessons for Employees (**BSSA**)
- library with specialist literature at Benefit Systems headquarters (**BSSA i BSOF**)
- access to various types of educational materials in the MultiSport Zone, Yes2Move platform and VanityStyle Zone (**BSSA**)



## Parenthood

- co-financing of the school starter kit (**BSSA and BSOF**)
- co-financing of kindergarten and nursery (**BSSA**)
- additional three hours of paid leave for parents on the day the school year begins and ends (**BSSA and BSOF**)
- Christmas gifts for children (**BSSA and BSOF**)
- possibility of children participating in summer camps in the Atmosfera MultiSport facility (co-financed by the employer) and in various types of events organised at the facility (**BSSA and BSOF**)
- gift vouchers for parents on the birth of a child or Children's Day

## Finances

- financial bonuses for Employees and Associates based on periodic employee evaluations (**BSSA and BSOF**)
- cyclical supply of the MyBenefit cafeteria with points enabling the purchase of various types of benefits financed from the current assets of a given company or from the Company Social Benefits Fund (**BSSA and BSOF**)
- employee loans from the Company Social Benefits Fund granted on attractive terms (**BSSA**)
- relief for Employees in a difficult financial situation granted from the Company Social Benefits Fund (**BSSA**)
- financial rewards for recommending a candidate for the recruitment currently conducted in the company, paid when the recommended candidate joins the team (**BSSA**)
- co-financing of public transport

## Celebrations

- wedding gift vouchers
- gifts for Employees with five years of work experience
- valuable gifts for Employees with 10 years of work experience (**BSSA and BSOF**)

## Working time

- flexible working hours (**BSSA and BSOF**)
- shorter working hours on Fridays (**BSSA**)
- lunch break included in working time (**BSSA**)
- additional two free hours on the occasion of the "Two hours for the family" action (**BSSA and BSOF**)

## Others

- AskHenry assistant service
- company cars for senior management (**BSSA and BSOF**).



# 2.3.

## Training and development

*We want to expand the professional competences of our teams. We also make sure that everyone receives appropriate conditions to acquire knowledge and skills, and, as a result, develop their career paths in the organisation.*

We invest in the development of Employees and Associates. We also provide them with access to numerous training courses, workshops, webinars, further training, coaching, and mentoring.

Despite the ongoing pandemic and the change of work mode (remote or hybrid), our teams responsible for training and development conducted numerous and varied activities aimed at supporting Employees and Associates in maintaining the quality and comfort of work, caring for their psychophysical wellbeing

as well as in acquiring necessary competences nowadays. The programmes were prepared in response to general and universal needs as well as specific challenges that individual business areas had to meet at a given moment.

**The Talent League development programme**, launched in 2020, was continued in the **Benefit Systems S.A.**<sup>27</sup> parent company. It is a company-wide programme for people with above-average results and potential, which nearly 100 Employees who want to expand their competences have applied to. The multi-stage qualification for the programme, consisting of a series of tests and activities, was successfully completed by 24 people who developed their skills in two ways: through a general development path, and then, depending on the participant's choice – an expert or leadership path. Most of the participants decided on leadership training. Regardless of the chosen path, each participant had the opportunity to use mentoring and HR support, according to individual needs. The Talent League programme organised at Benefit Systems gives **equal opportunities to all Employees**. Unlike many programmes of this type run by employers, it is not superiors who select participants from among their teams. They are chosen in open qualifications conducted according to clearly defined rules which can be joined by any person employed in the company.

In 2021, at Benefit Systems we also continued the company-wide and generally available **"4 Sides of Development"** programme initiated during the first lockdown in 2020, which was promoted under the "Broaden your horizons in 4 ways" slogan. It was a four-month training in which each month was dedicated to a different

thematic category: W for Wellbeing, E for Effective development, N for Not only a leader, and S for Sure we listen to you. Among the webinars, trainings and workshops organised as part of the programme, there were such topics as change management, setting and achieving goals, attractive presentations, relaxation techniques, growth mindset, how to take care of your own wellbeing during the pandemic, voice emission, as well as active breaks (15-minute exercises during work conducted by our internal experts – trainers from the "Health Full Time" team).<sup>28</sup>

Other development activities targeted at a specific group included support for sales teams in selling the new MultiLife product. In addition, as part of the process of merging Benefit Systems and MyBenefit in 2021, several training sessions were held for Key Account Managers and Account Managers.

In 2021, a dedicated **"Sharing knowledge"** project was launched. Its aim is to support experienced specialists from the Benefit Systems Sales Team in the development of their coaching skills, which will enable them to conduct training and workshops on sales topics in the future. The entire project is carried out under the supervision of an experienced trainer who shares theoretical and practical knowledge with the participants.

In addition to the above-mentioned development and training projects, the Development and HR Processes Team at Benefit Systems responded to the current individual needs of both specialists and middle and senior management and conducted many coaching and mentoring sessions and the so-called on the job training.

<sup>27</sup> Does not apply to Benefit Systems S.A. Fitness Branch.

<sup>28</sup> More information on the "Health Full Time" campaign can be found in Chapter 3.5. *Education and activation of our Clients and Users*.

An important tool used for development activities at Benefit Systems S.A.<sup>29</sup> is the **LEON e-learning platform**. In 2021 the platform's resources increased to 85 training courses. Some of them are dedicated to specific teams, but most can be implemented by all Employees of the company. In addition to expanding the substantive contribution, we worked on increasing the attractiveness and transparency of the platform, which is more and more often used for training and workshop administration, creating various tests as well as conducting surveys. We want to adapt the content posted on the platform to specific business areas, therefore new product content, useful in everyday work, also finds its place on the LEON platform. In mid-2021, a gamification was launched on the platform. Its aim was to further activate Employees and popularise the LEON platform among new people in the company. All this was done in line with our values, which is why the gamification included, among others,

tasks related to environmental protection. Participants could take part in many trainings, events, and competitions with prizes.

At **Benefit Systems S.A. Fitness Branch**, in 2021, several training courses for Employees and Associates, including those improving their competences necessary to work in customer service and regular Les Mills trainings, took place. Trainers and instructors conducting classes in clubs could expand their knowledge and acquire new skills by participating in professional training courses held as part of the **Zdrofit Academy**, dedicated to people from the fitness industry, instructors, personal trainers, physiotherapists and enthusiasts of physical activity and a healthy lifestyle. Club managers could, on the other hand, participate in training courses conducted as part of the Manager's Academy, increasing their competences, for example in the field of communication, people management and personal development.

The **Manager's Academy** programme consisted of four modules. Each of them ended with an exam to test the acquired knowledge.

In our Czech company, responsible for running the network of **Form Factory** clubs, there were trainings for instructors, such as regular Les Mills trainings, physiotherapy courses or training in exercises dedicated to pregnant women.

#### Training and development activities at the Benefit Systems Group in 2021

	Total number of training hours	Number of Employees <sup>29</sup>	Average number of training hours per Employee
Benefit Systems Group	21,667	1,426	15.2
Benefit Systems S.A.	14,585	870	16.8
Benefit Systems S.A. excluding the Fitness Branch	13,654	767	17.8
Benefit Systems S.A. Fitness Branch	931	103	9.0

The table above does not include a year-to-year comparison because in the non-financial report for 2020 the training data was provided not only for Employees, but also Associates (in total).

<sup>29</sup> Does not apply to Benefit Systems S.A. Fitness Branch.

<sup>30</sup> People employed under an employment contract (employment as of 31 December 2021).

# 2.4.

## Periodic evaluations and opinion surveys

*The companies belonging to the Benefit Systems Group have individual periodic employee evaluation programmes, which are carried out on a semi-annual or quarterly basis.*

In most companies, the evaluation is made based on the achievement of goals set individually with Employees and Associates for a given period. At Benefit Systems, VanityStyle, MyBenefit and several smaller companies, the goals concern not only the duties performed, but also specific attitudes and competences (the so-called soft goals). For each goal, measures of success and its weight in the context of other goals planned for the given period are defined. Before the appraisal interview, the Employee/Associate first performs a self-evaluation of the degree of achievement of their goals, which is the basis for the final appraisal with the supervisor. The evaluation system is based on clear and fair rules, communicated in an accessible way.

At the **Benefit Systems S.A.** parent company (including Fitness Branch), as well as at Benefit Systems International, Fit Invest International, Benefit IP, the Czech MultiSport Benefit s.r.o. and Form Factory s.r.o. the periodic appraisal system is directly related to the **granting of financial bonuses**. The amount of the bonus is determined in different ways, depending on the company. At Benefit Systems it depends on the degree of achievement of goals and the value of remuneration in a specific period. In sales departments, the results are assessed on a quarterly basis according to the predefined sales targets (KPIs).

In 2021, due to the pandemic and the difficult situation of the company that required cost reduction, at **Benefit Systems S.A.** the interim evaluation related to discretionary bonuses was carried out only for the second half of the year. In addition, each Employee, apart from individual goals strictly related to work in their positions, also pursued goals that were to support the achievement of a specific business result at the end of the year. In

this period 50% of bonuses depended on the achievement of the overriding corporate goal.

In 2021, 100% of Employees in the Benefit Systems S.A. parent company were subject to employee appraisal related to the payment of bonuses, except for people in the probation period.

### Opinion surveys among our teams

Oceniamy pracę naszych Pracowników i nagradzamy za dobre. We evaluate the work of our Employees and reward them for good results, but we also want our people to have the opportunity to give us their opinions and evaluate the company they work for. Before 2020 and the COVID-19 pandemic, in most companies we conducted an annual Employee Engagement Survey, which is a valuable source of information for the Management Board and managers. For seven years the satisfaction and commitment surveys were conducted by Aon and in 2019 the survey was run by Kincentric. Information on the results of surveys from previous years can be found in the Group's non-financial reports for 2019 and 2018, available in the "Responsible Business" section on the Benefit Systems corporate website: [www.benefitsystems.pl/en/about-us/responsible-business](http://www.benefitsystems.pl/en/about-us/responsible-business)

In 2021, due to the ongoing pandemic and the need to reduce costs, at the **Benefit Systems S.A.**<sup>31</sup>parent company we decided to conduct an opinion survey among the team on our own. The survey, known as the **Pulse Check 2021 Survey**, was completely anonymous, voluntary, and company-wide. During

<sup>31</sup> Excluding Benefit Systems S.A. Fitness Branch.

the pandemic, which required us to change the organisation of our work and adapt to the new reality, after another lockdown and the necessity to close the fitness industry, which increased the feeling of uncertainty in the team, we decided to check the moods of our Employees and Associates. We wanted to find out, among others, how they perceive the organisation of work in this difficult time, what the greatest challenges and difficulties they face are, what should be improved and what we should work on. The online survey contained about 20 questions, divided into several categories: general questions and company strategy, welfare, wellbeing and safety, organisation of work and remote work, communication and benefits.

Over 300 people (about half of those eligible) participated in the survey. The highest scores were given to the **hybrid work organisation** (70%) as well as **own effectiveness** in the changing work environment caused by the necessity to work remotely (84%). Over 60% of respondents assessed the **technological aspects** (preparing teams and providing appropriate tools for remote work during the pandemic) as well as **internal communication** (66%) as good. The following aspects were appreciated the most: **team atmosphere and relations with the supervisor, work autonomy and employee benefits** (especially holiday subsidies in the form of self-arranged countryside holiday, BenefitLunch card, MyBenefit Cafeteria, additional days of job seniority leave and free medical care).

The **company's new strategy** was also positively assessed – 83% of respondents thought it was a good response to the current crisis caused by the pandemic. In addition, it sets clear directions for the future and gives a sense of security, is a response to market

needs, and by diversifying the offer responds to the threats resulting from the emergence of new waves of the pandemic.

In the Pulse Check survey, the following aspects were assessed as neutral or poor: the speed and quality of decisions made (50% of positive answers), care for psychophysical wellbeing (1/3 of positive answers), remuneration and stress in a situation of increased number of duties (for example related to the engaging process of merger with MyBenefit<sup>32</sup>) and cooperation between departments.

Each opinion survey conducted among our team is a very valuable source of information for us and a signpost for further actions and improvements. After conducting the Pulse Check survey, we established focus groups, within which we discussed what else we can do to make work at Benefit Systems more effective, better organised and more motivating as well as improve the moods. Some of the opinions provided in the survey were reflected in projects or initiatives that were already undertaken before it had been conducted or which were underway and implemented by the end of 2021. These included:

- changes in the remuneration policy and the resulting pay rises
- return to periodic MBO evaluations and discretionary bonuses in the second half of 2021
- introduction of a new benefit – EAP24 psychological support
- clarification of the rules for remote work (in the home office mode)

- activities aimed at restoring some benefits excluded during the pandemic
- organisation of open-access workshops and webinars on the most anticipated topics
- pilot project on career paths and promotions for one of the teams consisting of 80 people

More information on the above-mentioned initiatives can be found in subsections 2.2. *Attractive workplace and benefits* as well as 2.3. *Training and development*. In addition, to relieve our team and fill the staff shortages, we increased the number of recruitments. We are also building additional services to diversify our offer and reduce the effects of potential lockdowns.



<sup>32</sup>More information on the merger can be found in Chapter 2.1. *Employment structure*.



## Internal communication

Company-wide internal communication addressed to our teams is a very important aspect that builds commitment, creates a space for expressing opinions and provides relevant and practical information. The key is communication focused in one easily accessible place, which in our case is the **corporate Intranet**. Most Polish companies from the Group use the **Emplo platform** (at Benefit Systems S.A. Fitness Branch operating under the name FitMeet), which is a friendly, safe and easy-to-use tool, containing many additional functionalities in the HR area. Through Empla we can provide information in an attractive form. It also gives the opportunity to collect feedback in the form of comments and likes as well as through the survey module.

The Intranet is a place where we share our successes and praise our teams by presenting the effects of their work on a given project. It is also a space where we welcome and introduce new Employees and Associates to the entire company through regular messages. Through Empla, we provide all information related to the operation of our companies, ranging from changes in the structure, new products and projects, or advertising campaigns, through CSR initiatives and organised training, ending with everyday organisational topics related to the functioning of the office. In 2021, as in the previous year, Empla was the main channel of company-wide communication regarding work organisation and maintaining safety measures during the COVID-19 pandemic.

On the Intranet, we also organise various types of **competitions with prizes for our teams**, such as the pre-Christmas photo competition entitled "Tune in for Christmas", during which we encouraged **Benefit Systems S.A.** Employees and Associates to share their preparations for the holidays captured in the

photos. The photos that received the greatest number of likes from other colleagues (a total of over 700 likes) won. At **Benefit Systems S.A. Fitness Branch**, we encouraged our team to share ideas for increasing the attractiveness of communication and functionality of our Intranet – the FitMeet platform – and offered match and cinema tickets for the winners. At **MyBenefit**, we awarded the Biggest Fan of Euro 2020, and at **VanityStyle** we conducted, among others, contests concerning the VanityStyle Zone, ecological competitions or those involving people in charity events.

Every year, at Benefit Systems we also organise a photo competition on the participation in the nationwide **"Two Hours for the Family"** campaign, during which on a specific day we finish work two hours earlier than usual to spend this time with family and loved ones. The competition task is to capture the time spent together in a photo and share it on the corporate Intranet. The winners of the competition are the people whose photos receive the biggest number of likes.



# 2.5.

## Employment rights, code of ethics, diversity and inclusion

*Mutual respect is one of our core values, which applies to both Employees and Associates as well as Partners, Customers, Suppliers and other groups of Stakeholders.*

Mutual respect is one of our core values, which applies to both Employees and Associates as well as Partners, Customers, Suppliers and other groups of Stakeholders. In our daily work, we treat each other with due respect and courtesy, we do not accept discriminatory and harmful behaviour, we care about positive relations and a good atmosphere of cooperation within teams, departments, and the entire organisation. We require an ethical attitude, tolerance and respect for the diversity and dignity of others from all our Employees and Associates. Our companies do not allow discrimination and unequal treatment, insults, or harassment based on gender, sexual orientation, religion, political opinion, disability, or origin. We create a friendly and safe work environment so that our teams feel comfortable and well.

As an employer, we value the diversity of our Employees and Associates, treating it as an added value. We respect human rights and employee rights. We commit ourselves to act in accordance with the Universal Declaration of Human Rights, the conventions of the International Labour Organisation and the principles of the UN Global Compact. We do not hire minors and we do not agree to any form of forced labour. We follow the rules of the Labour Code. We have Work Regulations containing the basic rights and obligations of the employer and employee, remuneration regulations setting out the principles of broadly understood remuneration for work and other benefits as well as written rules for recording working time. All the above-mentioned documents are available on the corporate Intranet.

We do not have a separate human rights policy, but we have implemented appropriate documents securing this area, such as the Diversity Policy and the BS\_WAY Code of Ethics.

### Diversity Policy

A diverse and cooperating team, having different characteristics, predispositions, sensitivity, and abilities, means greater efficiency and a more creative approach to the tasks performed. It also means a better understanding of the needs and expectations of business partners and service users. We highly appreciate the diversity of our Employees and Associates. We want to create a comfortable and safe working environment so that people employed in our companies can fully use their potential to freely develop and pursue their professional lives, thus contributing to the company's development.

**Benefit Systems S.A. Diversity Policy** is a document in which we undertake to treat all Employees equally, regardless of gender, age, ethnic origin, religion, sexual orientation, or family status. In accordance with this policy, at Benefit Systems we support diversity through:

- caring for a diverse management team
- building diverse teams
- following the principles of equal opportunities
- creating a friendly atmosphere at work
- applying transparent recruitment criteria
- supporting work-life balance
- supporting development of passions and interests
- actively preventing discrimination and mobbing as well as protecting against unjustified dismissal

The complete Benefit Systems S.A. Diversity Policy is available at [www.benefitsystems.pl/en/about-us/responsible-business/bs-way-code-of-ethics-and-diversity-policy](http://www.benefitsystems.pl/en/about-us/responsible-business/bs-way-code-of-ethics-and-diversity-policy)

In the Benefit Systems Group Non-Financial Report 2020 we announced that in 2021 the Diversity Policy would be modified and extended to other companies within the Group, however, work in this area is still ongoing and is carried out to a greater extent than originally planned. We work with an external consulting company specialising in diversity management and social inclusion. Our main goal is to update the assumptions of the Diversity Policy, created in a democratic and participatory manner (all Employees and Associates will have the opportunity to participate in the policy update project). In addition, for the entire 2022, we have planned numerous activities related to diversity and inclusion which we will gradually implement in the Benefit Systems S.A. parent company and then in the following years in other companies of the Group.

## We support the 30% Club Poland

The official inauguration of the 30% Club in Poland, an international initiative promoting gender diversity in business, took place in June 2021. One of the most important postulates of the 30% Club Poland is the achievement of at least 30% representation of women on management and supervisory boards (counted in total) in 140 largest Polish listed companies by 2030.



At Benefit Systems, issues related to equality, inclusion and diversity are close to us, which is why, as one of the first Polish public companies, we joined the 30% Club Poland initiative, thus supporting the increase in the representation of women in the boards of listed companies. One of the founding members of the 30% Club Poland is James van Bergh, founder of Benefit Systems, currently serving as the chairman of the company's Supervisory Board. As Benefit Systems and a member of the 30% Club Poland, we will undertake activities promoting the idea of this initiative.

## BS\_WAY Code of Ethics

At the Benefit Systems Group, we follow the principles of honesty, integrity, and ethical behaviour. **The Benefit Systems Group's BS\_WAY Code of Ethics** is a document containing the basic ethical principles that should be respected in the Group, both in relations between Employees and Associates within the companies as well as in business relations with all groups of Stakeholders. It defines our goal, values, and obligations, as well as areas important to us, including human rights, social commitment, and the natural environment.

Employees and Associates of the Benefit Systems Capital Group are required to comply with the principles described in the code. We also expect our Stakeholders to know and respect the values and principles of business ethics presented in the code, for example through declarations signed by suppliers, appropriate contractual provisions, as well as the **CSR Questionnaire**<sup>33</sup> for potential suppliers implemented in 2021, thus enabling the development of lasting business relationships.

The BS\_WAY Code of Ethics contains clear instructions for Employees and Associates on how to communicate information about suspected abuse or other situations and behaviours that do not comply with the code. Reports go to the Compliance Officer and can be made anonymously or openly. The body responsible for considering matters related to compliance with the code is the Ethics Committee, which is composed of a member of the Benefit Systems Management Board, HR Director, Head of Internal Audit, Compliance Officer, and Head of Legal.



<sup>33</sup> More information on the CSR Questionnaire can be found in Chapter 1.6. *Business strategy and management standards.*

In 2020, when we implemented the new, extended version of the code announced on the corporate Intranet, our Employees and Associates took part in dedicated training courses with a final test to check the acquired knowledge. Information on the code, rules of conduct and other issues related to the compliance area is provided to all new members of the Benefit Systems team in the first days of work, during the onboarding process.

In 2021, the Group received one notification of activities inconsistent with the Code of Ethics, which related to Benefit Systems S.A. An explanatory proceeding was initiated, as a result of which the compliance of the company's operations with the provisions of the law in the scope of the reported case was confirmed.

The BS\_WAY Code of Ethics is available to all Employees and Associates on the corporate Intranet as well as on the Benefit Systems corporate website: [www.benefitsystems.pl/en/about-us/responsible-business/bs-way-code-of-ethics-and-diversity-policy](http://www.benefitsystems.pl/en/about-us/responsible-business/bs-way-code-of-ethics-and-diversity-policy)

Some companies from the Group have developed and implemented their own codes of ethics<sup>34</sup>, however, the general values and ethical principles contained therein are consistent with the Benefit Systems Group's Code of Ethics and constitute a solid basis for conducting business in an ethical, responsible, and honest manner, respecting all Stakeholder groups.

## Mobbing and discrimination procedure

In the companies of the Benefit Systems Group there is no consent to any form of discrimination and mobbing. Our overriding value is mutual respect which we expect from our teams.

For the sake of Employees and Associates, we have implemented “**Best practices in cases of mobbing and discrimination**”, which contain clear instructions on what to do in the event of observing disturbing and undesirable behaviour. The document is addressed both to people who feel discriminated against or affected by mobbing as well as those who have noticed such behaviour towards other team members and would like to report it. It contains information on where to turn to, what to provide in the notification, the procedure after its submission and members of the team appointed to clarify the allegations (including a representative of the Works Council). The reports are sent to the HR Department, and the person who submitted them has the right to view the protocol and all documentation kept by the team during the verification process.

## Work Council

Some of our companies have a **Work Council**. At **Benefit Systems S.A.**<sup>35</sup> its role is to represent Employees and cooperate with the employer in their interest. The council consists of seven people elected in general elections in the company. The term of office is four years. The council meets on regular and ad hoc basis when important and urgent topics arise. During the meetings, current issues and employee problems are discussed. They are consulted with individual departments in the company, mainly with the HR Department. Employees' reports are received directly by the members of the council, e.g.: via a dedicated e-mail address. On important employee issues, the council meets with the company's Management Board, consulting and giving opinions on pro-employee activities.

At **Benefit Systems S.A. Fitness Branch** there is an Employee Representatives Unit established in 2021, which includes three members elected in company-wide elections. Its tasks include co-making decisions regarding anti-COVID activities. It is also a consultative body in the process of introducing changes to the regulations functioning in the organisation.

At **VanityStyle**, the tasks of the Work Council (which also functions in a three-person composition, democratically elected by the Employees) include, above all, participation in consultations with the Management Board regarding the Company Social Benefit Fund, granting social benefits and the rules for their financing.

<sup>34</sup> Including VanityStyle Sp. z o.o., Benefit Systems d. o. o. HR and Form Factory s.r.o.

<sup>35</sup> Applies to Benefit Systems S.A. (excluding Fitness Branch).



In the Czech **Form Factory s.r.o.** company responsible for our fitness clubs, a team of HR Ambassadors representing Employees has been appointed. It holds regular meetings with the HR Manager and a member of the Management Board. The team deals with emerging questions regarding pay rises and benefit systems, recruitment, team building, and employee events.

The tables below contain data for 2021 for the Group and the Benefit Systems S.A. parent company relating to gender equality and diversity – employment of women and men at various job levels and broken down by age as well as data relating to the turnover rate after longer absences related to parental leave.





## Composition of management bodies and workforce in the Benefit Systems Group by age and gender

(employment contract, as of 31 December 2021)

Benefit Systems Group								
Position level	Women <30 years of age	Women 30-50 years of age	Women >50 years of age	Women total	Men <30 years of age	Men 30-50 years of age	Men >50 years of age	Men Total
Senior staff (Management Board, directors, and deputy directors)	0	32	4	36	0	49	7	56
Lower-level staff (managers, leaders)	21	100	1	122	8	69	2	79
Other positions	259	494	9	762	140	200	15	355
<b>Total</b>	280	626	14	920	148	318	24	490
Benefit Systems S.A.								
Position level	Women <30 years of age	Women 30-50 years of age	Women >50 years of age	Women total	Men <30 years of age	Men 30-50 years of age	Men >50 years of age	Men Total
Senior staff (Management Board, directors, and deputy directors)	0	16	4	20	0	28	3	31
Lower-level staff (managers, leaders)	6	60	1	67	2	38	1	41
Other positions	139	356	4	499	73	128	11	212
<b>Total</b>	145	432	9	586	75	194	15	284
Benefit Systems S.A. excluding the Fitness Branch								
Position level	Women <30 years of age	Women 30-50 years of age	Women >50 years of age	Women total	Men <30 years of age	Men 30-50 years of age	Men >50 years of age	Men Total
Senior Staff (Management Board, directors, and deputy directors)	0	14	4	18	0	24	3	27
Lower-level staff (managers, leaders)	3	53	1	57	2	35	0	37
Other positions	107	332	1	440	67	119	2	188
<b>Total</b>	110	399	6	515	69	178	5	252

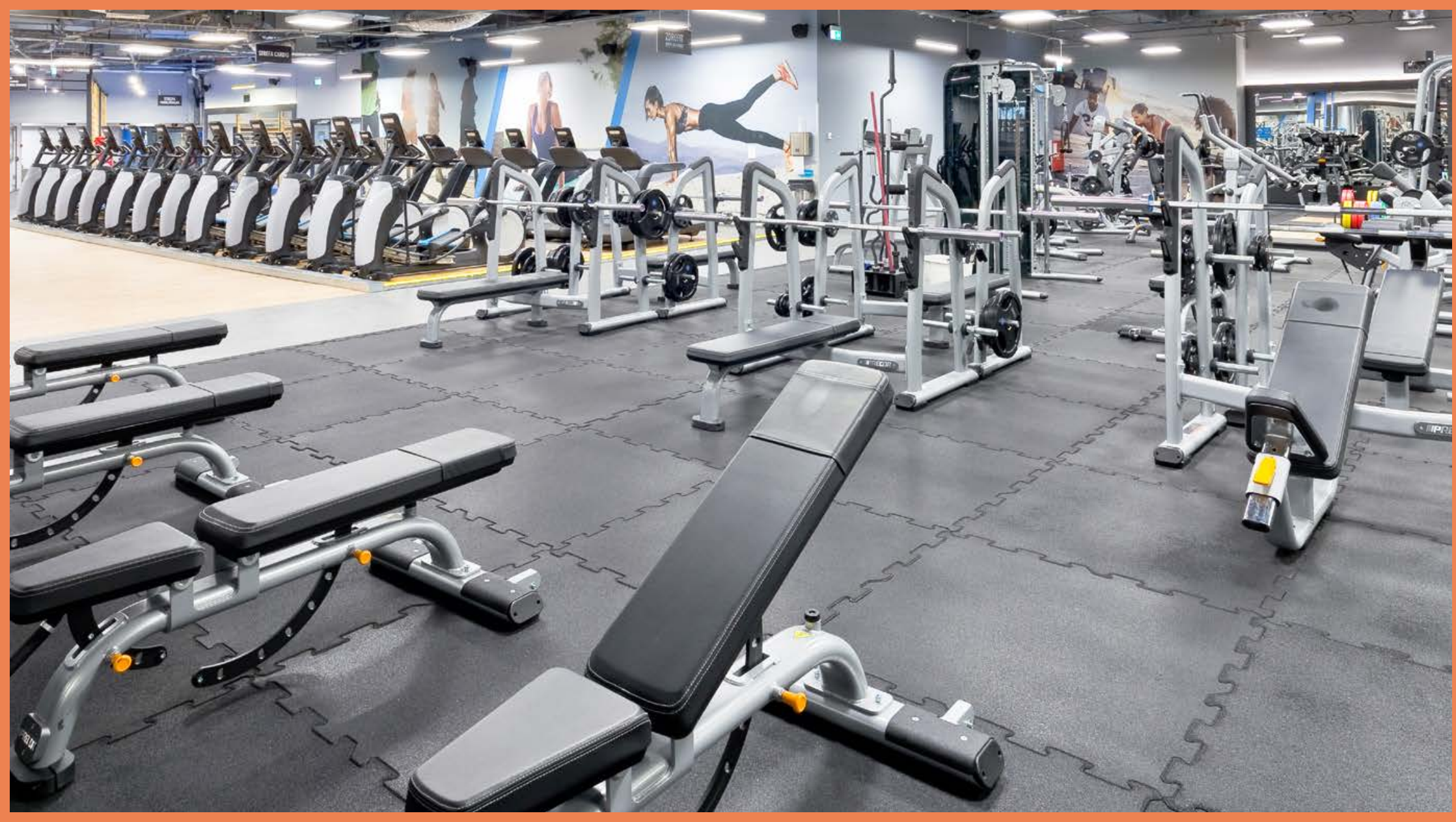
Among the senior management staff (Management Board, directors, and deputy directors) in the **Benefit Systems Group**, women constitute **39%** of all people employed at this level. Among the lower-level management staff (team managers and leaders), the percentage of women is **61%**.

In the **Benefit Systems S.A.** parent company, women make up **39%** of those employed in senior management positions and **62%** of those employed in managerial and leadership positions.

At **Benefit Systems S.A. excluding the Fitness Branch**, women in higher management positions constitute **40%** and in lower management positions – **60%**.

**Employees' return to work after parental leave**

<b>Benefit Systems Group</b>			
	<b>Women</b>	<b>Men</b>	<b>Total</b>
Number of Employees entitled to a parental leave in 2021	93	26	119
Number of Employees who took a parental leave in 2021 (started in 2021 or 2020)	137	1	138
Number of Employees who returned to work after a parental leave (started in 2021 or earlier)	25	0	25
Number of Employees still on a parental leave started in 2021 (as of 31 December 2021)	89	1	90
Number of Employees who finished their parental leave in 2020 and were employed for the next 12 months	23	0	23
Number of Employees who finished their parental leave in 2020 and left the company within the next 12 months	7	1	8
<b>Benefit Systems S.A.</b>			
	<b>Women</b>	<b>Men</b>	<b>Total</b>
Number of Employees entitled to a parental leave in 2021	41	14	55
Number of Employees who took a parental leave in 2021 (started in 2021 or 2020)	77	0	77
Number of Employees who returned to work after a parental leave (started in 2021 or earlier)	13	0	13
Number of Employees still on a parental leave started in 2021 (as of 31 December 2021)	56	0	56
Number of Employees who finished their parental leave in 2020 and were employed for the next 12 months	12	0	12
Number of Employees who finished their parental leave in 2020 and left the company within the next 12 months	6	0	6



# 2.6.

## Health and safety

*In 2021, we still had to deal with the COVID-19 pandemic, its consequences, and the threat it poses.*

In our office spaces and fitness clubs, we continued to apply the necessary security measures to ensure that our Employees, Associates, and people using the clubs were as safe as possible. A detailed **list of actions taken in connection with the pandemic**, which we implemented in 2020 and continued in 2021, can be found in the Benefit Systems Group Non-Financial Report 2020<sup>36</sup>.

These included:

- work in a remote or rotational mode (depending on the general situation in the country and the number of cases)
- continuation of the activities of crisis management teams
- maintaining the procedures and rules of conduct in the event of a coronavirus infection in the company and contact of an Employee/Associate with an infected person from outside the office
- close cooperation with the Chief Sanitary Inspectorate regarding quarantine of Employees and Associates
- providing personal protective equipment
- frequent disinfection and airing of office and club spaces
- exclusion of common areas with seating from use
- conducting online meetings
- organising online training
- conducting internal communication on the Intranet reminding about the principles of safe work
- maintaining visual communication with safety rules (stickers, posters) in office and club spaces
- providing free tests for the presence of coronavirus and antibodies
- maintaining the safety of workplaces, including the reception exposed to contact with people from outside
- ensuring the delivery of meals to the office so that Employees and Associates do not have to go outside and expose themselves to contact with outsiders and potential infection

In addition, we encouraged our teams to vaccinate against COVID-19 and **organised an employee vaccination campaign** using the opportunity offered to employers under the National Vaccination Programme. Vaccinations took place in specific, private medical facilities, on dates designated and reserved for us. Benefit Systems S.A. companies took part in the action together with the Fitness Branch, VanityStyle and MyBenefit. Before the campaign, we organised an optional webinar during which everyone interested could find out from a specialist doctor why it is worth getting vaccinated, learn about the facts and myths connected with the virus and vaccination itself as well as get answers to the questions asked before the webinar.

Our Employees and Associates as well as their relatives could also use the **free, individual physiotherapy programme after falling ill with COVID-19** in our **Zdrofit Zdrowe Miejsce**<sup>37</sup> medical facilities in the Mazowieckie Voivodeship. The programme financed from the budget of the Mazowieckie Voivodeship was addressed to all residents of Warsaw, and the Department of Health and Social Policy of the Marshal's Office of the Mazowieckie Voivodeship in Warsaw (Mazovia) was responsible for its implementation. Our facilities were included in the programme through a competition.

In 2021, as in the previous year, most of our internal activities aimed at the health and safety of Employees and Associates focused on the COVID-19 pandemic. In addition to ensuring a safe working environment, the companies also took **other measures for the health of their teams**, providing them with:

<sup>36</sup> The report is available at [www.benefitsystems.pl/en/about-us/responsible-business](http://www.benefitsystems.pl/en/about-us/responsible-business), p. 69.

<sup>37</sup> More information on Zdrofit Zdrowe Miejsce facilities can be found in Chapter 3.3. *User programmes, services, and campaigns*.



- free EAP24 psychological support, available to Benefit Systems S.A. Employees and Associates.<sup>38</sup> and their relatives
- free or co-financed private medical care
- life insurance (fully financed or to be purchased on preferential terms)
- free or subsidised MultiSport or FitProfit sports cards, enabling the use of sports and recreation facilities as well as additional online services
- online access to the MultiSport Zone, Yes2Move platform and VanityStyle Zone with a wide base of materials including, among others, advice of trainers, dietitians, and psychologists as well as online training
- sports activities in the office (including yoga and a healthy spine)
- compulsory health and safety training
- first aid training
- co-financing for optical glasses
- modern and ergonomic workplaces with adequate access to natural light as well as quiet workplaces and relaxation zones
- possibility of remote work
- first aid kits with full equipment

As in 2020, in 2021, Benefit Systems Employees and Associates could take part in online training sessions as part of the internal Active Break campaign conducted by our trainers from the Health Full Time team. It was a series of short blocks of exercises in front of the computer, focusing on the most sensitive places in the body, especially prone to pain while sitting and resulting from lack of movement. More information on the Health Full Time campaign can be found in Chapter 3.5. *Education and activation of our Clients and Users.*

## Occupational health and safety

In the field of occupational health and safety, we operate in accordance with the provisions of the Labour Code. We organise **initial health and safety training** for all newly recruited Employees, which take place as part of onboarding process as well as **periodic health and safety training**. We constantly monitor threats that may occur in our work environment.

At Benefit Systems, we have an **occupational risk assessment at the workplace**, developed for individual types of positions. In the event of an amendment to the regulations or the emergence of a new factor threatening working conditions, we update the occupational risk assessment, as was the case with the SARS-CoV-2 pandemic.

We employ health and safety specialists whose duties include taking care of the health and safety of Employees who perform their tasks in administrative and office positions as well as taking care of safety in our fitness clubs. They also conduct health and safety training and, if necessary, prepare accident documentation. For the sake of safety, companies have designated persons/ coordinators who, in the event of an emergency (e.g.: fire), are responsible for the evacuation of Employees and Associate from the building.

The teams from **Benefit Systems S.A. Fitness Branch** have access to training, such as first aid or specialist training dedicated to people who perform repair work in clubs. In addition, in 2021, we undertook numerous actions in the area of occupational health and safety to increase safety in our facilities:

- we organised online meetings for club managers to discuss current affairs and explore safety needs in clubs
- we created our own health and safety certificate for club managers – to receive it, they had to meet specific guidelines for increasing the level of safety in the club
- we developed instructions and infographics for clubs informing about the risks and indicating safe methods of performing tasks
- we regularly posted articles on safety in clubs and office spaces on the FitMeet platform (Intranet)
- we introduced tasks for clubs regarding a trial evacuation and checking fire extinguishers, emergency exits, etc.
- we conducted a security audit of saunas and fire safety instructions in clubs
- we conducted safety audits in clubs and swimming pools
- we analysed the health and safety status in the organisation

<sup>38</sup> Excluding Benefit Systems S.A. Fitness Branch, which is a separate employer.



Educational materials and documents are available on the Intranet of our companies. These include:

- fire instructions
- first aid instructions
- instructions on how to proceed in the event of an accident on the way to/from work or at work, along with templates of forms needed to report such an event
- procedures to be followed in the event of a terrorist threat

## Accidents at work

In 2021, there were three accidents involving Employees of the company on their way to/from work reported at Benefit Systems S.A. As a result of these events, the Employees were on sick leave for a total of 46 days. None of the injured persons required hospitalisation.



# 3 Clients and Users

3.1. Model of cooperation with our Clients	73
3.2. Clients and Users in numbers	75
3.3. User programmes, services, and campaigns	76
3.4. Helpline	89
3.5. Education and activation of our Clients and Users	91
3.6. Health and safety of our Clients and Users	93

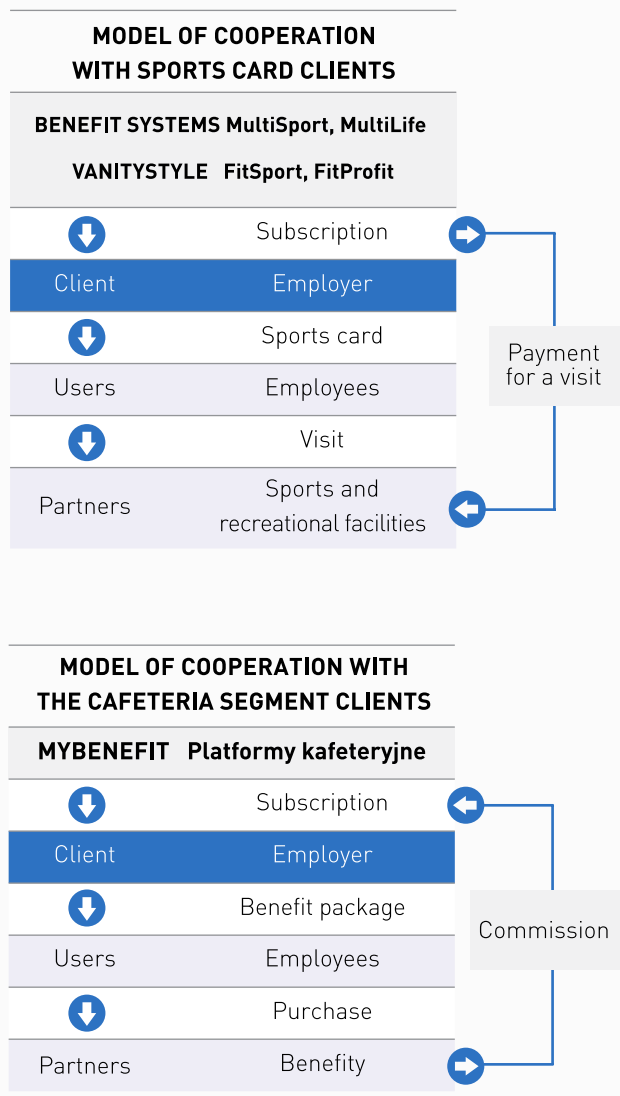


# 3.1.

## Model of cooperation with our Clients

*As part of cooperation with its Clients, the Benefit Systems Capital Group operates in two models: B2B and B2C.*

We divide B2B Clients into **business and institutional Clients** to whom we address the offer of employee benefits in the form of sports cards and cafeteria products. B2C Clients are **individual Customers** who use the network of our clubs managed by Benefit Systems S.A. Fitness Branch. **We implement these two models of cooperation both in the Poland and Foreign Markets segment** and (until 31 December 2021) **in the Cafeterias segment.**



**As part of the B2B model, our offer is addressed to** companies of various sizes, state institutions and other entities operating both in Poland and on foreign markets, which employ from five to several thousand people. **In the B2C model, our offer is addressed to individual Customers** who want to use the services of sports and recreational facilities, belonging to the Group. They can purchase a single visit to the facility or take advantage of a wide range of fixed-term passes.

Cooperation within both models is based on the principles thanks to which **we build transparent, valuable, and long-term relationships with Clients**. We want to keep up with the changing world as well as **to create products and services conducive to the psychophysical development of the society**. The most important goals for Benefit Systems regarding cooperation with its Clients are:

- creating ready-made, comprehensive solutions in the field of employee benefits that help B2B Clients increase their attractiveness on the labour market
- developing products and services thanks to which we help B2B Clients in building their own image as an employer investing in the health, fitness and wellbeing of their employees
- developing products and infrastructure of fitness clubs for B2C Clients so that they can choose from a wide range of services individually
- offering B2B Clients dedicated, flexible services so that they can adapt them to the needs of their team and the specific character of the industry
- following the win-win principle according to which our cooperation is carried out on terms that are favourable to both parties



Our business model consists in **connecting card Users with the owners of sports and recreational facilities – our Partners**. It is them who, by accepting the sports cards we offer, enable Users to use their facilities, services, and sports programmes. Considering that we do not always have an influence on the quality of the service received by the final recipient – the User – one of our priorities is to **support our Partners in improving their offer and increasing the quality of their services**. At the same time, in relations with the owners and managers of fitness clubs, we focus on **ethical behaviour, reliability and transparent principles of cooperation**. This translates directly into benefits for the Users and the entire fitness industry.

**Our sports programmes' Clients and Users are in the group of key Stakeholders**. Therefore, we strive to **adapt our offer** to their needs and expectations on an ongoing basis. The last two years were special for us in this respect. The COVID-19 pandemic required exceptional mobilisation and **responding to a dynamically changing situation**. We quickly completed projects that were included in Benefit Systems development plans for the coming years. The result of our activities was the **creation of new online products and services** for our Clients and Users. We were guided by one **overriding goal: to ensure the possibility of maintaining a healthy and active lifestyle** regardless of the pandemic situation and the related restrictions in the functioning of the sports and recreation industry. The year 2021 was another year of **development and improvement of online products and services** (both for B2B and B2C Clients). We describe all these activities in the following parts of this chapter.

The business model of the Cafeterias segment is also based on **B2B relationships** and long-term contracts under which Clients receive **access to the MyBenefit cafeteria platform**. It facilitates the **management of the employee benefit programme and other HR processes**. MyBenefit enables both **handling non-financial benefits** in accordance with the Company Social Benefit Fund Act and **financing benefits from the Client's budget** on the terms specified by the Client. Additionally, with the use of Internet payments, employees can **make purchases with their own funds**.



# 3.2.

## Clients and Users in numbers

### Number of sports card Clients in Poland at the end of 2021:

At the end of **2021** the number of **sports card Clients (Benefit Systems S.A. + VanityStyle Sp. z o.o.)** in the Poland segment was **almost 22,000**, while at the end of **2020** it was **about 19,600**

At the end of **2021** the number of **MultiSport Programme Clients** in the Poland segment (**Benefit Systems S.A.**) was **about 20,600**, while **at the end of 2020** it was **almost 18,200**

### Number of active sports card Users in Poland at the end of 2021:

At the end of **2021** the number of **active sports cards in the Poland segment (Benefit Systems S.A. + VanityStyle Sp. z o.o.)** was about **842,100**, while at the end of **2020** it was **about 475,400**

At the end of **2021** the number of **active MultiSport cards (Benefit Systems S.A.)** in the Poland segment was **about 788,900**

### Number of active sport card Users abroad at the end of 2021:

At the end of **2021** the number of **active sports cards** in the Foreign Markets segment was **about 284,700**, while at the end of **2020** it was **about 253,800**

### Number of B2C Clients in Poland and abroad:

At the end of **2021** the number of **fitness club pass holders in Poland** was nearly **140,000**, while at the end of **2020** it was **nearly 119,000**

At the end of **2021** the number of **fitness club pass holders abroad** was nearly **14,800**, while at the end of **2020** it was **nearly 14,200**

### Number of cafeteria Clients and Users:

At the end of **2021** the number of **cafeteria Clients** was over **1,100**, while at the end of **2020** it was **1,000**

At the end of **2021** the number of **cafeteria Users** was over **513,500**, while at the end of **2020** it was **around 508,000**



# 3.3.

## User programmes, services, and campaigns

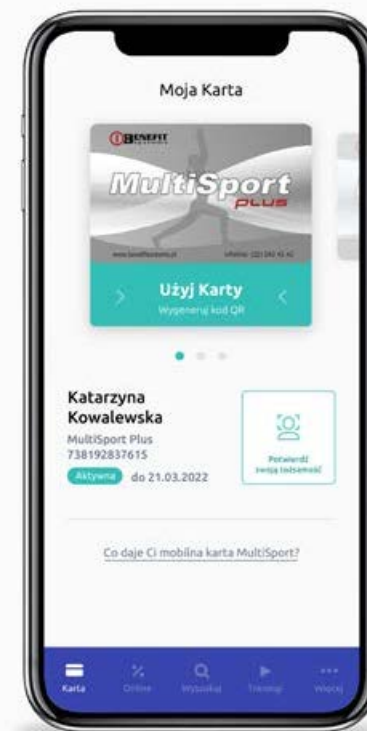
*Business development would not be possible without systematic work **on improving products, creating new services and programmes as well as social and advertising campaigns** targeted at our Clients and Users.*

Daily communication as well as engaging and listening to our environment are inseparable elements of improving the quality of services and enhancing the image of Benefit Systems. Therefore, from the very beginning, we have been developing and implementing business projects, considering factors related to the CSR/ESG areas. We make sure that in the process of developing our portfolio, not only business benefits but also the impact of a given product or service on a potential recipient are taken into account. In line with our mission and B Corp values, we want to create a business that is good for the world thanks to which we improve the quality of life of the society. We do not forget about it in our communication. Last year, we implemented several advertising campaigns, programmes, and projects through which we want to motivate, inspire, and support our Clients and Users in leading an active and healthy lifestyle. We also continued our work on developing online services, the importance of which was further underlined by the COVID-19 pandemic.

### Products and services

Operating mainly in the B2B business model, we do not have direct contact with the Users of our products at the sales stage. That is why we reach them through **dedicated platforms, social media, e-mail communication and newsletters as well as dedicated projects, such as Health Full Time project**<sup>39</sup>. The main **platform for communication with MultiSport Programme Users is the MultiSport Zone** available at [www.kartamultisport.pl](http://www.kartamultisport.pl). This website is a source of practical information on our services, active lifestyle, and healthy diet, motivating challenges, competitions, and many other extras. Our Users also use the **mobile application**, which makes access to

our services even more comfortable. We are constantly trying to create optimal conditions for the Users to use our offer, which is why at the beginning of 2021 **we were working on the SSO project** (one common login to all Benefit Systems websites). **Since April 2021**, our Users **have one account** through which they gain access to the User Zone, platforms for ordering products, and the mobile application.



<sup>39</sup> More information on the Health Full Time project can be found in subsection 3.5. *Education and activation of our Clients and Users.*

## MultiLife – take care of yourself holistically

From the beginning of 2021, we have been working on the **new MultiLife Programme**, thanks to which our Users can achieve their goals related to psychophysical development at their own pace with the support of the best Experts and Partners.

On the dedicated platform [www.multilife.com.pl](http://www.multilife.com.pl), Users have access to several services supporting a balanced and harmonious life around the clock, seven days a week. They can take care of themselves comprehensively in four different areas: psychology, healthy nutrition, physical activity, and intellectual development.



### Currently, the following services are available as part of the MultiLife Programme:

- Leanovatica professional and development courses
- LUXMED basic tests package
- Buteyko Breathing Technique course
- Consultation with a dietitian, trainer, and psychologist
- Mindfulness course
- Legimi e-books
- Diet creator
- Trainings and discounts in the Yes2Move shop
- Yoga course
- English, German, and Spanish classes
- City bike rental



At the end of 2021, we also introduced a new **MultiLife** option called **MultiLife Active&Relax**. It is a product that combines services in the field of culture, sports, and recreation. Its advantage is **the possibility of financing from the Company Social Benefits Fund. By using the MultiLife Active&Relax option, Users have access to several activities, such as a meditation course or online consultations with a psychologist as well as an unlimited access to the LEGIMI book database and free cinema tickets. In 2022, we plan to develop the MultiLife product** with new services as well as make them available from the mobile application level. Ultimately, through the MultiSport and MultiLife programmes, **we want to support three areas necessary for a healthy lifestyle for our Users: physical and mental condition as well as healthy eating.** The MultiLife Programme also has development potential on foreign markets, but for now we will focus on promoting it among our Polish Clients.



In 2021, **more than 140 new Clients** offered the MultiLife Programme to **their employees**, and non-sports services offered on the platform were used **over 60,000 times**.

## Yes2Move – the biggest training platform in Poland

Another important online project that we started working on in 2020 is the **Yes2Move platform** available at [www.yes2move.com](http://www.yes2move.com). It was created by **Benefit Systems S.A. Fitness Branch** with the comfort and availability of services connected with an active and healthy lifestyle in mind. **The platform consists of an online training database and an online shop** of the same brand (operating at [sklep.yes2move.com](http://sklep.yes2move.com)) offering products supporting activity and immunity which are dedicated to **our individual Customers** (since April 2020), MultiSport Programme Users (since October 2020) as well as Customers of our partner facilities (since November 2020). In 2021, we **worked intensively on the development of Yes2Move platform**, expanding the training base as well as attractive add-ons which translated into an increase in the number of platform Users. As part of the platform, from Monday to Friday between 17:00 and 19:00, **live trainings are available for the MultiSport Programme Users as well as**

**individual Customers.** Their greatest value is the possibility of exercising with their favourite trainers without leaving home. The ability to broadcast training online from our fitness clubs allows us to maintain relationships with our Users, even during the lockdown (which took place, among others, throughout the first half of 2021). Additionally, as part of accessing the Yes2Move platform, Users may use:

- Over 1100 online workouts
- Access to over 100 experts in fitness and healthy lifestyle
- Standardised Les Mills offline and online workouts
- Ready sets of exercises
- Personalised diets
- Blogs and podcasts about fitness and wellbeing
- Access to discount codes for purchases with our Partners
- Access to the archive of live training sessions



### Yes2Move platform in numbers at the end of 2021:

Over

# 3,800,000

views of Yes2Move pages since the platform launch and

# 2,000,000

views in 2021

About

# 40,000

minutes of live training transmission since the platform launch and

# 20,000

minutes in 2021

**ZESTAW**

**TRENING PRZED SEZONEM ZIMOWYM**

ZOBACZ WIĘCEJ

NOWOŚĆ

1000+

1000+

1000+

**Do you know that...**

- As part of the development of the Yes2Move platform, we took part in the mBank Digital Revolutions (a programme supporting companies in transferring their business to the digital world) and became the e-transformation hero.
- We participated in the online celebration of the International Day of Sport together with Piotr Gruszka and his wife, Aleksandra.
- The most popular training categories since the platform launch are Body&Mind, Strength and Metabolic Workouts.
- Wednesday is Poles' favourite time for online training. Throughout 2021, this day of the week was most often chosen by Users to connect with our trainers.
- 17:00 and 18:00 are the two most popular hours for e-exercise.

Last year, we also developed **the offer of the Yes2Move online shop** available to our Clients since September 2020. It offers products related to a healthy and active lifestyle, such as:

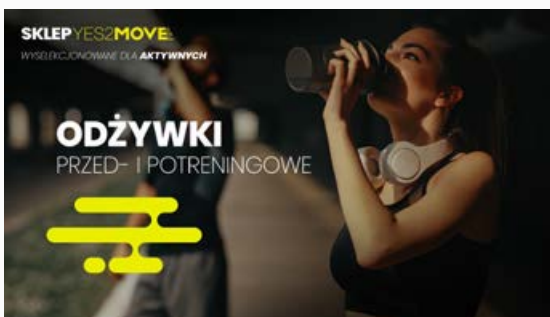
- Vitamins and minerals to strengthen immunity.
- Sports equipment that helps to diversify workouts at home.
- Protein and carbohydrate supplements to complete daily diet.
- Dietary foods that help create balanced and tasty meals.

At the end of the year, we also **launched a bonus programme called Yes2Win** related to the promotion of the shop. It is addressed to about **1,500 fitness club employees** who, by participating in the programme, receive a **10% discount in the shop and free delivery** as well as access to the gamification platform and the possibility of winning valuable prizes.

**Yes2Move shop in numbers at the end of 2021:**

The shop was visited by over

**300,000**  
Users

**Virtual card**

With the convenience and ease of access to our services in mind, in 2019 we launched a **MultiSport Virtual Card for our Users**. It is a digital MultiSport card in the form of a free smartphone application which Users can use at sports facilities without the need to present a traditional sports card. The application is available for phones with Android (Play Store) and iOS (AppStore) system.

**The MultiSport Virtual Card application offers the following functionalities:**

- Digital card – By adding their card number, photo, and then confirming their identity during a visit to the facility, Users can use a digital MultiSport card, just like a traditional one.
- Sports facilities search engine – Users can use it to create a list of favourite places and activities.
- Additional cards – Users can register group entries to facilities using one account in the application.
- Online training – Users can take advantage of the constantly expanding online training offer.
- Pedometer – Users can monitor their daily physical activity and set goals.
- Spare QR code – Even if the Users do not have access to the Internet, they can register for classes at the sports facility using a spare QR code, also available offline.

**Virtual MultiSport Card in numbers at the end of 2021:**

**439,200**  
MultiSport application Users

As part of the services offered by our **VanityStyle company**, we also have a **virtual card for FitProfit and FitSport card Users**. The VanityStyle application is a free phone service (designed both for Android and iOS system). Thinking about our card holders, in 2021 we were working on refreshing the functions and design of the application to make its use even more intuitive and comfortable. The VanityStyle sports programme digital card offers the following functionalities:

- Digital card – Users register their virtual card in the same way as the Users of the MultiSport application.
- Facilities search engine – Users can easily find facilities that accept cards under the FitSport and FitProfit Programmes.
- Quick search option – Users can search for a specific facility by name as well as use the “My card” and “Workouts” tab.
- Almost 100 training videos – Users can take advantage of a wide range of online training as part of sports card programmes.



## Social media, advertising campaigns and actions for the Users

One of the key digital communication channels for us is **social media** and dedicated **advertising campaigns** that we implement in virtual space. They are addressed **not only to our Users** but also to enthusiasts of physical activity and healthy lifestyle of all ages as well as the entire society who we want to educate in these areas.

**We run official profiles of the MultiSport Polska brand** on Facebook and Instagram, which we develop in accordance with the adopted communication strategy. In addition, the Benefit Systems Group brands communicate with the Clients and Users in the following social media: **Facebook, Instagram, LinkedIn, YouTube, Spotify**. In 2021, as part of the MultiSport brand communication activities, **we increased the number of publications** both on **Facebook** (+ 34%) and **Instagram** (+ 297%), despite the limited **advertising budget** compared to previous years. Thanks to these activities, we have achieved a **Facebook reach of 6 million** and an **Instagram reach of more than 2.6 million**.

When conducting digital communication, we make every effort to ensure that it not only has a promotional and advertising dimension but also **considers educational and social aspects**. At the same time, its humorous elements contribute to increasing its accessibility and building positive associations not only with our brands but also with a healthy, conscious, and active lifestyle. As part of our communication in which we address the recipients not as one of our specific brands but as Benefit Systems, **we also inform about CSR/ESG activities carried out** in the Company and the entire Group on our profile on LinkedIn or at [www.benefitsystems.pl](http://www.benefitsystems.pl) – our

corporate website. Examples of advertising projects and campaigns carried out in social media throughout 2021 include:

**The “Get ready for sport” campaign** launched on 28 May 2021, that is exactly on the day of the reopening of sports and recreation facilities. The main character of the campaign was Robert Makłowicz who convinced Poles that sport is for everyone in a funny way. The campaign used eight creations depicting Robert connecting two worlds: cooking and sports. They appeared on digital advertising media such as the social media of the MultiSport brand. In addition, as part of the campaign, we created advertising spots with Robert’s participation which were broadcast on popular radio stations.

**The “The body gets by” campaign** launched on 29 September 2021 – the World Heart Day – aimed at encouraging Poles to engage in physical activity, emphasising its positive impact on health. Using humorously and comically depicted organs of the human body, which at the same time received human attributes (face, limbs, and even clothing), we presented the benefits of practising sport and its direct impact on health.

**“Prepare yourself!” and “Prepare yourself for your move”** are two advertising campaigns of Benefit Systems S.A. Fitness Branch carried out on Facebook profiles of individual brands. Their aim was to mobilise Poles to take small daily steps to prepare for life and sports challenges. The heroes of the campaign were people **selected by casting from among individual Customers and fans of Facebook profiles of our fitness club brands**. They represented different interests, generations, and levels of fitness but they had one thing in common: the desire to improve their



condition. Our choice of participants was not accidental as we wanted to emphasise the aspect of diversity and inclusion. That is why our protagonists are people of different ages, with interesting experiences, different levels of fitness and body shapes. We put emphasis on the message that we follow when creating our products and services: sport is for everyone. All you need to do is be willing to face the “challenge” and take the first step. In the second phase of the campaign, Users were encouraged by Natalia Przybysz, who composed “Prepare yourself” song especially for the project. The campaigns also included e-books containing the campaign slogan in relation to various activities, such as “Prepare yourself for the first visit to a fitness club” or “Prepare yourself for an active break at work.”

**The “End of Malaise” campaign** is VanityStyle’s answer to the reopening of the fitness industry. The aim of the campaign was to encourage and motivate Poles to be physically active and to “get back into shape” after the lockdown. The campaign appeared in the digital space (website, social media), in the city space on buses in Warsaw and Łódź, and in spots broadcast by well-known radio stations. The motto of the campaign – THE MALAISE IS OVER. GO OUT! – encouraged to use the FitSport and FitProfit Programmes offered by VanityStyle.

**Summer MultiSport Game** (Gamification) is a holiday campaign addressed to the MultiSport Programme Users. In 2021 the Summer Game started in June and ended at the beginning of August (in previous years it lasted from the beginning of July until the end of the

summer holidays). This year’s edition was attended by over 43,000 people, which exceeded last year’s result by 23%. Thanks to the intensification of communication and advertising the game in May, we increased the number of people who received information about the gamification. The Summer Game 2021 consisted of tasks well-known from previous editions but also completely new opportunities to collect points for such activities as visiting new sports and recreational facilities or entering the facility with the MultiSport application<sup>40</sup>. As part of the Game, Users had the opportunity to exchange their points for prizes as well as transfer them to two charity projects that Benefit Systems financed after the end of the game<sup>41</sup>.

**Expert series of podcasts about winter swimming** is a six-episode series of MultiSport brand podcasts in which we talked to six experts (winter swimmer, trainer, dietitian, psychologist, cardiologist, breathing trainer) about this sports discipline. The first episode had over 3,000 listeners and the following ones – over 1,000. This is four times more than the episodes of the first season of the podcast broadcast in 2019 and 2020. Thanks to the podcasts on winter swimming, we gained 292 new followers on our Spotify profile.

**The “30 days without sugar” challenge** is a challenge created in October 2021 to which we invited MultiSport Users. Its aim was to promote healthy habits and reduce excessive sugar consumption. More than 3,500 people joined the challenge. They received e-mails with a dose of condensed knowledge for 30 days, enabling them to get rid of harmful habits and reduce sugar in their daily diet.

We supported the activities in social media, motivating Users and sharing practical knowledge about healthy eating habits (including information on the calorific value of individual products or ideas on healthy treats containing simple sugars that can replace sweets). As many as 68% of the challenge participants confirmed that it helped them reduce sugar in their daily diet.

**The “Pump up your immunity”** is a 30-page publication by Benefit Systems S.A. Fitness Branch, which explains what immunity is about, gives tips on how to exercise properly, and presents expert opinions and advice on best practice in building the body’s resistance.

**MyBenefit special events** for MyBenefit platform User, carried out throughout 2021, include communication on Valentine’s Day, Mother’s Day, Women’s Day, back to school or St. Nicholas’ Day. As part of the campaign, there were contests with prizes as well as other elements of promoting products and services in the company’s portfolio prepared. The actions were also aimed at activating and integrating Users in the social media.

**The “Healthy Transformations”** project, carried out by Benefit Systems S.A. Fitness Branch, aimed at implementing a 10-week metamorphosis for three participants selected by casting. They had optimal sets of exercises as well as a diet plan and modification of eating habits prepared. The goal was a “healthy transformation”, thanks to which they were to implement new habits improving the quality of life as well as maintaining greater motivation related

<sup>40</sup> More information on the MultiSport Summer Game can be found in the Benefit Systems Group Non-Financial Report 2020 and 2019 (Chapter 3. Clients and Users).

<sup>41</sup> More information on charity projects as part of the MultiSport Summer Game can be found in Chapter 4. Community.

to everyday challenges. At the beginning and end of the project, measurements, tests, and medical examinations of the participants were carried out, verifying the effects of the metamorphosis. The course and summary of the campaign were communicated on the Facebook profiles of our fitness club brands.

**Campaigns in foreign companies** were addressed both to individual Customers of our clubs and the MultiSport Programme Users. They aimed not only at the sales aspect but also at motivating people to take care of their health and engage in physical activity. Their subject matter was also related to the current pandemic situation. They encouraged, among others, to use the MyMultiSport online platform or fitness clubs after the lockdown in a specific country.

**Intensified mailing communication.** In 2021, we put great emphasis on regular communication with MultiSport Users via e-mails, in which we encouraged them to lead an active and healthy lifestyle. We also informed them about all services available under the MultiSport Programme.

### Social media and advertising campaigns in numbers at the end of 2021:

During the entire period of the "Get ready for sport!", campaign, the dedicated landing page was visited by

# 64,400

unique Users

As part of "The body gets by" campaign, we reached

# 15 million

people

Our advertisements on Facebook and Instagram were viewed over

# 12 million

times by more than

# 2.3 million

Users

Last year, as part of mailing communication, we sent over

# 10.2 million

e-mails to MultiSport Users



Mózg zaleca:  
**ZNAJDŹ DROGĘ  
NA JOGĘ**

#CialoDajeRade © MultiSport

Serce podpowiada:  
**BIEGIEM  
NA BIEŻNIĘ**

#Lorem Ipsum © MultiSport

© MultiSport

**SERWUJEMY...  
LETNIA GRE!**

Gotuj się do sportu  
z kartą MultiSport!

**KOLEJNY  
KONKURS**

16

© MultiSport

Czy  
**veganuary**  
jest dla Ciebie?

**Ubieranie choinki  
zaczynam od**

rozplatywania  
lampek

zakupu nowych,  
bo te nie świecą

23 © MultiSport

© MultiSport

**PRZYGOTUJ SIĘ!  
NA SWÓJ RUCH**

NIECH ZATAŃCZY CAŁA POLSKA!  
WYŚLIJ SWÓJ FILMIK I WEŹ UDZIAŁ W KLIPIE  
Z PAULINA PRZYBYCZ



MultiSport

**"Kąpiele w zimnej wodzie**

(im zimniejsza tym lepiej), które odbywają się w gronie przyjaciół i są powiązane też z jakimiś miłymi spotkaniami, rytuałami. To jest dla mnie morsowanie."

Bartek

Health

FORM FACTORY

**ZDRAVÍ  
MÁME JEN JEDNO**

Pojďme na nĕm společně pracovat

**3 MĚSÍCE  
FITNESS**  
VE FORM FACTORY

**Bez závazku  
od 2 333 Kč**

VANITYSTYLE  
TIME FOR ACTION

Postaw na zdrowie

**Ćwicz z kartami  
FitProfit i FitSport!**

VANITYSTYLE

Czy wiesz, że...  
**42% z nas przytyło  
podczas pandemii?\***

**KONIEC  
MARAZMU**

Wróć do aktywności  
z kartami sportowymi

FitProfit Fit Sport

koniecmarazmu.pl

242



## Atmosfera MultiSport

As part of our activities related to the development of sports and recreational infrastructure, we want to reach various social groups, inspiring and encouraging them to a healthy and active lifestyle.

As shown by the research connected with the last edition of the Active MultiSport Schools programme, **school children and teenagers have a big problem with lack of activity**, which directly affects their health and physical condition<sup>42</sup>. For years, we have been trying to actively improve this situation, realising how important the health of the youngest Poles is for the future of our society. That is why in 2020 we opened **the first facility for children in Poland – Atmosfera MultiSport**.

It is a modern sports centre with an area of 1000 m<sup>2</sup>, located at 5 Racjonalizacji Street in Warsaw. Participants of the classes organised there can use six air-conditioned rooms, fully adapted to conduct activities for children, a free play zone, two cloakrooms with sanitary facilities and an atmospheric café for parents.

Atmosfera's mission is the **comprehensive development and health of children**, which we want to care for by combining the world of sport and modern technologies. Our original concept of the classes is based on the **combination of a selected sport discipline with games and physical activities**. We conduct classes in team games, acrobatics, gymnastics, dancing, martial arts, and movement games for children.

### Modern technologies that we use include:

- LÜ interactive game – a picture on the wall reacting to balls thrown by players. The classes involve tasks developing mathematical, linguistic, and educational skills as well as tasks in the field of physics and geography.
- BlazePod – pods that shimmer in different colours and respond to touch. Playing with the pods improves reflex, perception, speed, and coordination.



<sup>42</sup> More information on Active MultiSport Schools can be found in the Benefit Systems Group Non-Financial Report 2020 and 2019, Chapter 4. Community.

Atmosfera also organises regular **summer, holiday, and winter day camps** as well as **thematic workshops and special events** such as St. Nicholas' Day, carnival balls, Children's Day, or Halloween. In 2020 and 2021, the children of our Employees participating in day camps could benefit from co-financing offered from the Company Social Benefits Fund. Each of the events is conducted by qualified trainers and animators.

The programme includes both **physical and general development activities adapted to the age of the participants** as well as special attractions. It is also possible to organise **one's own events** such as a child's birthday party, as part of which we prepare an individual offer in accordance with the participants' expectations.

At the turn of 2020 and 2021, a random incident occurred in Atmosfera. The facility was flooded and out of use for the duration of the renovation. We resumed our activities in July 2021. One of the first projects we implemented were day camps for children. In September 2021, we also organised a **free family event** with an obstacle course, games, and activities. We also took part in an event organised on the **National Day of Sport at the National Stadium in Warsaw**, during which children could take advantage of the activities conducted by our trainers. In 2022, we want to enrich the existing Atmosfera's offer with CSR/ESG activities. We plan to organise a series of ecological, psychological, and healthy eating workshops for children and their guardians.

#### Atmosfera MultiSport in numbers at the end of 2021:

Free Atmosfera's events were  
attended by about

# 400

people

Two special events  
(halloween ball and saint nicholas' day ball)  
were attended by about

# 220

children

Summer day camps were attended by

# 196

children, including 26 children  
of Benefit Systems Employees

In July 2021, we resumed the operations  
of Atmosfera MultiSport. From this moment  
until the end of December

# 1,150

people registered for regular classes



## Zdrofit Zdrowe Miejsce

As we informed in the previous section, by acting for the development of the fitness industry, including our own clubs, we want to pursue the overarching goal: **increasing physical activity and improving the health of the society**. Therefore, as part of **Benefit Systems S.A. Fitness Branch**, we have **created Zdrofit Zdrowe Miejsce (ZZM)**, which is a network of health care facilities located in Zdrofit fitness clubs. The first facility was opened at the beginning of May 2021, but **we have been developing health-related services in our facilities for several years**. Our clubs offer such classes as healthy spine, yoga, calming exercises and/or those aimed at strengthening psychophysical condition, thanks to which our Customers can take care of themselves more holistically. **The aim of the ZZM project was to expand the scope of our services with strictly pro-health activities**. Factors related to the pandemic were an additional catalyst for the implementation of the Zdrofit Zdrowe Miejsce project. In the society affected by the health crisis, the awareness of caring for one's own health has increased over the last two years, which translates into the willingness to use services that enable its improvement, e.g.: after COVID-19 infection.



### Zdrofit Zdrowe Miejsce reach

As part of the ZZM, there are **10 facilities continuously operating in Warsaw**. Another six facilities – in Gdańsk, Poznań, Wrocław, Katowice, Kraków and Łódź – were opened in August and September. **At the end of 2021**, a total of 16 locations were operating in Poland, employing a total of **84 physiotherapists**.

### ZZM offer and terms of use

From the beginning, the services of Zdrofit Zdrowe Miejsce can be used both by **MultiSport card Users and all individual Customers of our clubs**. People who do not have MultiSport cards or membership cards (passes) can purchase a **single visit**. After opening the patient's card (via the helpline or directly at the ZZM facility), Customers may use any of the ZZM services:

- individual rehabilitation programme recommended by a physiotherapist
- group classes conducted by physiotherapists
- physiotherapy consultations (available at an additional charge in the individual therapy with a therapist option)
- physiotherapy consultations with a physiotherapist on duty in a given facility





### Who is Zdrofit Zdrowe Miejsce for?

- people who want to safely return to physical activity after a break
- people who want to minimise the risk of health problems related to the current lack of exercise or working long hours in a sitting position, e.g.: as part of their professional work in the home office mode
- people returning to physical activity after an infection or injury
- people struggling with ailments or overload resulting from inappropriate activity excessive for the average person
- people who want to take advantage of the guidance of physiotherapists on safe and healthy exercise

### Do you know that...

Between September and December 2021, Zdrofit Zdrowe Miejsce, in cooperation with the Marshal's Office of the Mazowieckie Voivodeship, implemented the **"Health policy programme in the field of physiotherapy of patients with complications after COVID-19."** As part of the programme, Zdrofit Zdrowe Miejsce facilities hosted **318 free therapeutic visits financed by the Office.** This cooperation was extended by the Marshal's Office and will be continued in our facilities also in the coming years. **In 2022, we plan to develop the services provided by ZZM** so that they meet the needs of individual Customers and Users in the context of the changing market reality (including optimisation of the locations). We plan to simplify the Patient registration process and introduce the possibility of booking and selling online physiotherapy consultations. We also want to gradually expand the offer of group activities and introduce new forms of therapy and diagnostics as part of physiotherapy consultations.



### Zdrofit Zdrowe Miejsce in numbers at the end of 2021:

Within ZZM we registered almost

**5,600**  
Patients

We conducted

**297**  
physiotherapy classes for over

**6,000**  
Users

and our Patients used

**180**  
physiotherapy consultations



# 3.4.

## Helpline

### ***Our Helpline is an essential channel of communication with our Users.***

Most reports received by the Benefit Systems and VanityStyle Helpline come from sports card Users. In 2021, they contacted us mainly to obtain information about services, facilities, and available activities as well as to get support with using systems and applications.

Just like in 2020, one of the biggest challenges was to handle the **surge in traffic**, which mainly occurred due to the government's decision to limit the operation of sports and recreational facilities

due to pandemia. Bearing in mind the dynamically changing situation, last year we adapted the staff to the critical periods in which contacts with the Helpline were more intense than ever before. As in previous years, our consultants also received the support of an internal trainer who took care of their individual development. The culminating moment was June 2021, when we **registered a record number of over 50,000 inquiries** (calls and emails). It was related to the reopening of most sports facilities in the country. Users contacted the Helpline to confirm the possibility of using the services.

Despite heavy traffic and periodic restrictions on the operation of sports facilities, as in previous years, we managed to maintain a very low complaint rate. The average monthly number of complaints filed through the Helpline in 2021 was 45 notifications<sup>43</sup> for Benefit Systems and 6 for VanityStyle. In the previous year it was 40 notifications per month for Benefit Systems and 5 for VanityStyle. Last year, the Helpline team also maintained very high qualitative results. The MultiSport Programme User satisfaction rate in the last quarter of 2021 was 97%, which is the same as in the fourth quarter of 2020. The team can also boast of a low employee turnover, thanks to which we maintain a constant, very high level of service quality. It is also worth noting that we **handle complaints** in a very short time. In most cases it does not exceed **48 hours**.

In 2021, the **Benefit Systems Helpline** received **over 162,000 calls** and handled **over 124,000 emails**, while the VanityStyle Helpline received **almost 20,000 calls** and handled **nearly 5,500**

**emails**. The **MultiSport Programme Users satisfaction rate** in the last quarter of 2021 was **97%**, and the complaints percentage **did not exceed 0.5%** of all notifications, which also translated into a high NPS index, which was as follows:

2021	NPS
Q1	64
Q2	67
Q3	58
Q4	65

**As many as 95%** of the surveyed Users declared that the matter they reported to Benefit Systems was resolved during the first contact. In total, throughout the year we registered **611 complaints**, of which **544 were Benefit Systems complaints and 67 – VanityStyle complaints**. Each year, the Benefit Systems Helpline team introduces new initiatives and improvements aimed at increasing the quality and speed of service and enhancing customer experience. Last year, the main improvements were related to the expansion of the MultiSport card User's self-service zone. In June 2021, we launched the possibility of self-checking the card status, at the same time informing about it via the IVR Helpline. In addition, to increase the efficiency of service, we have taken a number of smaller initiatives, e.g.: increasing the limit for additional cards in the application (sports cards for of the main User's accompanying persons) or introducing the possibility of editing user data on a dedicated platform. All this was aimed at improving the quality of service and making it easier for the User to use the available functionalities.

<sup>43</sup> The number of notifications includes not only standard complaints but also inquiries regarding the availability of facilities or complaints related to the inability to use them. We considered these issues as complaints, even though they did not relate directly to the quality of services or products.



TSR

STREFA  
KARATE

STREFA  
KARATE

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MAX 100KG

# 3.5.

## Education and activation of our Clients and Users

*Another project, created with MultiSport Clients and the health of their employees in mind, is the **Health Full Time wellbeing programme, which we have been running continuously since 2018.***

The workplaces where our offer is available place great emphasis on the wellbeing of their employees. To support our Clients in these activities even more, we have created a **series of meetings and workshops promoting a healthy lifestyle.**

**The programme offer is dedicated to all employees of our Clients** (regardless of whether they are our cards Users or not). Meetings on healthy eating, training, and physical activity are conducted by our in-house experts. As part of the project, we also support Clients in communicating the Health Full Time (Zdrowie na Etacie) Programme in the company, so that as many people as possible can take part in the classes and introduce healthy habits into their lives.

Thanks to the Health Full Time programme, we are also **strengthening the position of the MultiSport brand on the market.** Taking care of long-term relationships with our Clients, we create cyclical events, such as exercises, webinars or workshops, both offline and online. From year to year, we develop the Health Full Time team, and thus the offer addressed to our Clients and their employees.

In 2021, the following new services were added:

- series of meetings on health-related topics in relation to the workplace, such as "To the rescue of your back" or "A new approach to work ergonomics"
- webinars on physical activity and proper training, such as "You are not lazy – movement, training, sitting position and backache" or "How to run effectively?"
- 20-minute relaxation sessions, such as "Relax for the eyes", mindfulness sessions or yoga classes

In addition, as part of the project's development, in 2021 we **started cooperation with a psychodietician and physiotherapist**, thanks to which our offer is even more diverse and tailored to the Client's needs. Our Health Full Time wellbeing programme has additionally gained:

- wdedicated website:  
[www.kartamultisport.pl/zdrowie-na-etacie](http://www.kartamultisport.pl/zdrowie-na-etacie)
- LinkedIn profile:  
[www.linkedin.com/showcase/zdrowie-na-etacie](http://www.linkedin.com/showcase/zdrowie-na-etacie)

We also took the initiative to **create a recording studio** at the Benefit Systems headquarters, thanks to which our Employees can conduct classes related to Health Full Time wellbeing programme and take part in online conferences in comfortable conditions, using professional equipment.

Health Full Time experts also actively support the marketing activities of the MultiSport brand. In 2021, they took part, among others, in the **MultiSport podcasts** called "What makes you move?" They also recorded exercises and advice for social media, and they participated in the **National Day of Sport** at the National Stadium, taking body composition measurements, and doing **massages for over 200 participants.** Moreover, once a week they organise an **active break** for Benefit Systems employees.



# Zdrowie na Etacie

## Health Full Time in numbers at the end of 2021:

We organised over

# 560

events for almost

# 70

Clients.

Our Experts performed  
in front of as many as

# 300

people.

### Do you know that...

During each event organised as part of Health Full Time project, participants can ask questions in the chat, talk to the host, and give their opinion in the survey.

Below, we present a few opinions from last year's webinars:

- *The training on breathing and the nutrition myths was amazing. A lot of unpopular information gathered in one place and communicated in a friendly form. I'm very impressed!*
- *Beautiful presentation, the host speaking very good English, interesting information, very practical, appropriate selection of information for a diverse group (neither too hard nor too easy). I would recommend it to anyone, regardless of their age or profession.*
- *I liked the fact that the host conducted the classes without rush and showed the exercises from different angles. Thanks to this I can be sure that I practised correctly.*





# 3.6.

## Health and safety of our Clients and Users

*The safety of Users and individual Customers of fitness clubs has always been one of our priorities. The last two years, however, have been special in this respect.*

Already in 2020, we put a lot of emphasis on **issues related to hygiene and even more comfortable use of sports and recreational facilities in the context of the threat related to the COVID-19 pandemic**. We began to pay special attention to aspects connected with sharing a common space with strangers or using the same equipment. The pandemic situation and the related restrictions largely determined the scope of the fitness industry's activities.

Therefore, we took immediate steps to provide Clients and Users with the greatest comfort possible and a sense of security when using our facilities in Poland and abroad. In 2021, when the clubs reopened, **we implemented and updated all safety and health rules on an ongoing basis in accordance with the applicable guidelines** and the changing situation.

We undertook these activities not only in our own facilities. **To support our Partners** (owners and managers of fitness clubs), **we created several projects and tools** that they can use to ensure the safety of their Users and Customers. All these implementations are described in *Chapter 4. Community, section 4.4. Partners as key Suppliers*.

As part of current activities related to the safety of Users, individual Customers, Employees and Associates of our clubs, we take care of:

- monitoring and implementing procedures related to the COVID-19 pandemic in relation to the functioning of sports and recreation facilities and the safety of their Employees and Customers
- regular disinfection and airing of rooms
- making disinfection and wearing face masks during a visit to the facility obligatory for all Employees, Customers and Users
- keeping an appropriate distance between the staff and Customers (limiting the number of people, plexiglass walls or other logistic solutions, depending on the facility)
- conducting ongoing communication related to safety rules in the form of posters and stickers in the facilities as well as internal communication via the company's Intranet for Employees and Associates
- controlling the limit of places in the facilities, adapted to the current guidelines related to the pandemic.

# 4 Community

4.1. Our social engagement	95
4.2. Community activating programmes	96
4.3. Participation in the B Corp movement and challenges related to recertification	101
4.4. Partners as key Suppliers	103
4.5. Cooperation with other Suppliers	110



# 4.1.

## Our social engagement

### What does CSR mean for Benefit Systems?

One of the most important areas of the Benefit Systems Capital Group's non-financial activities is the community around us. As reported in section 1.7. *CSR/ESG strategy development*, the inseparable elements of the Group's business goals include **taking care of the sustainable development and social responsibility towards Stakeholders**. These factors have become permanent elements of our company's organisational culture. **By taking care of the sustainable development** of all market participants, we want to support Stakeholders' social initiatives as well as **implement our proprietary programmes and projects** targeted at specific groups.

By **social responsibility** we understand constantly looking at our environment and taking actions where we see the potential to

use our knowledge, possibilities, and competences. In both cases, we are guided primarily by the **awareness of our environment's needs** as well as the desire to constantly **support its development and welfare**. We believe that this way of operating affects not only the **quality of life of individual people** but also **contributes to the development of the entire society**.

**As part of our activities in the field of social responsibility**, we create both **extensive support programmes, wide-ranging projects as well as smaller initiatives, such as charity fund raising or local social campaigns**. These activities are carried out with a view to:

- **Clients and Users** who, in addition to using our products and services, can engage in our CSR projects
- **Partners** – owners of sports and recreation facilities whom we cooperate with as part of our sports programmes as well as co-create and develop the infrastructure of fitness clubs
- **Employees** – the Benefit Systems team that engages in CSR activities or initiates them
- **Beneficiaries** – children and teenagers, people with disabilities, the elderly, people excluded and/or suffering from discrimination (including multiple discrimination), families with numerous problems as well as animals
- **Environment** – our planet and the impact on climate change



# 4.2.

## Community activating programmes

*One of the forms of social activation, through which we implement our initiatives, is **employee volunteering**<sup>44</sup>.*

It has been operating in Benefit Systems and selected companies of the Group for about six years and enables Employees to directly engage in the actions and programmes we present to them.

DVolunteering activities and social initiatives have penetrated the culture of our organisation so deeply that the Employees themselves are often the initiators of implemented projects. Such involvement **affects integration with the local environment** as

well as **strengthens ties** in the work environment. Below there is a description of the social initiatives implemented by the Group in 2021 which both our Employees and local communities were involved in.

### Benefit Systems CSR projects

By implementing **community development activities, we create CSR projects** which we invite our Stakeholders to. One of the first and largest activities of this type has been the proprietary **Dobry MultiUczynek Programme** carried out in the company since 2015. It has consisted in **Employees suggesting aid initiatives** for various institutions, facilities, or non-governmental organisations financed by Benefit Systems within a specific budget. So far, as part of the Programme, we have completed almost **100 projects** which approximately 250 volunteers were involved in. The total value of funds allocated for their implementation **exceeded 1 million PLN**<sup>45</sup>. Due to the pandemic and related restrictions, in 2020 and 2021 we did not have the opportunity to invite our Employees to the next editions of the programme. Our Dobry MultiUczynek projects were often carried out by large groups of volunteers (our Employees and their relatives) directly at the beneficiaries, and throughout the pandemic responsibility for mutual safety and the related minimisation of direct interpersonal contacts was of key importance. The second reason for suspending the Programme was the necessity to cut the company's expenses. Last year, as in 2020, we managed to implement **Dobry MultiUczynek as part of the MultiSport Summer Game**, as we have already mentioned in Chapter 3 Clients and Users. MultiSport card Users

could spend the points collected in the game for the implementation of **two charity initiatives proposed by us**.



The initiatives were directed to non-governmental organisations which, based on the indications of the participants of the MultiSport Summer Game, received our financial support for the projects they were implementing.

<sup>44</sup> More information on employee volunteering can be found in Chapter 2. Our team

<sup>45</sup> More information on the Dobry MultiUczynek Programme for Employees can be found in the Benefit Systems Group Non-Financial Report 2020 and 2019, Chapter 4. Community



The effect of our Users' activity was the **transfer of 10,000 PLN for two charity initiatives:**

**Moc Pomocy Foundation** which comprehensively supports the recovery of people with disabilities resulting from accidents or serious diseases. It helps in organising funds for treatment and rehabilitation, ensures the proper rehabilitation process and equipment, and supports the activation of its charges. It also provides psychological and legal assistance. As part of the MultiSport Summer Game, we supported the Foundation in providing psychological help to five people who suffered limb amputation, spinal cord injuries or head injuries because of an accident. Each of them received 10 hours of sessions with a psychologist. The purpose of aid was to support the rehabilitation process and motivation of the beneficiaries.

**ZACZYN Foundation** acting to involve the elderly in civic activity. Its aim is to popularise social activity among seniors and strengthen their voice in the public debate. The foundation develops the competences of people over 60, 70 and 80 years of age who in turn help in conducting socially useful initiatives. It also supports local communities and senior councils. As part of the MultiSport Summer Game, we helped the foundation organise various projects to activate seniors, such as canoeing, a bicycle rally and culinary workshops. Thanks to our support, the foundation also organised a series of interactive and open online workshops dedicated to people who have basic Internet skills using a computer or smartphone but are unable to handle functional websites and applications. A total of six workshops attended by nearly 1,000 participants were organised.

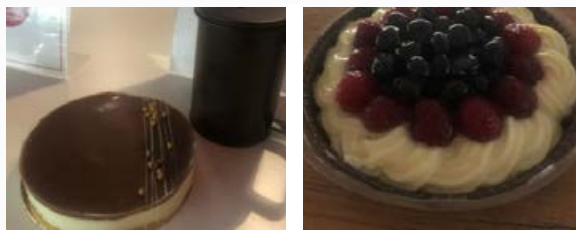


**ZACZYN**  
FUNDACJA



Another volunteering and philanthropic project implemented within the Group is the **“FitHeroes Team Runs with Help” programme for VanityStyle Employees**. We have been implementing it since 2017, enabling Employees to join charity and social campaigns by submitting projects on their own (a mechanism identical to that in the case of Dobry MultiUczynek for Employees).

In 2020, as part of the programme, we managed to implement a **project to help the SAVE Wildlife Conservation Fund**, which works to protect the environment and wild animals. As part of employee volunteering activities (charity auction of items and auction of cakes baked by Employees) and donation of **9,000 PLN** the foundation purchased a telemetry collar for one of its charges – the wolf called Geralt. In addition, we also organised a material collection for the wolf called Kamyk who suffered after a collision with a car. As part of the project, we also helped the foundation create advertising materials and prepare a cycle of development and educational breakfasts aimed at broadening the knowledge about wolves (about 20 hours in total).



## Small CSR actions involving Employees

In 2021, as part of the Capital Group, we also carried out several **smaller, but equally important social campaigns** which our Employees and the local community were involved in. These were:

- Charity collection for the **Association for the Earth** supporting families of refugees organised by Benefit Systems S.A. and VanityStyle Sp. z o.o. As part of the action, we supported 15 families, providing each of them with clothing for children and adults, food products, cosmetics and cleaning products, school supplies, as well as 15 desktop computers for remote learning with all the necessary equipment (operating system, mouse, keyboard, monitor).
- Next edition of the **“Blood Hero”** campaign carried out at Benefit Systems S.A. in cooperation with the DKMS Foundation, which involved honorary blood donation that took place in the central office of the company.
- Participation of trainers from our Wrocław Fitness Academy club in a charity photo session for the **GRUPA RATUJ Animal Protection Association**. Our trainers posed for the 2022 calendar in the company of dogs and cats under the care of the association. The total profit from the sale will be transferred to the account of the **organisation** that takes care of homeless animals.
- Promotion of the VanityStyle’s **“Active since childhood”** campaign. The project aimed at addressing the socially significant problem of the lack of exercise and sedentary lifestyle among children and was a continuation of activities

from several years ago.<sup>46</sup> The activities focused on educating parents about changing habits and supporting children in their activity. Last year, as part of further promotion of the project, a booklet for children called "DISCOVERING MY SPORT PASSIONS" for three age groups (3-4 years, 5-7 years, and 8-9 years) was distributed among selected kindergartens and primary schools.

- The Shoebox Project of the MyBenefit company in which we helped **the charges of the St. Brother Albert Homeless Women Shelter and the St. Brother Albert Homeless Men Doss House in Wrocław**. As part of the project, we organised a collection of cosmetics and personal care products.
- Christmas "Santa Claus" campaign consisting in the preparation of Christmas gifts for children from multi-problem families under the care of the **Children's Friends Society (Konin branch)**. About 350 Employees took part in the campaign, preparing 252 gifts for children. In addition to Christmas gifts, we also donated 10,000 PLN for the purchase of new, special beds for two seriously ill patients: Julka and Emilka.
- December collection organised by VanityStyle Employees for the professional foster family who look after three children. As part of the collection, we donated food products, cosmetics and cleaning products, articles for babies as well as Christmas gifts for the youngest.
- Fat Thursday organised by VanityStyle in one of **Warsaw's nursing homes for seniors**, as part of which 165 residents were invited to celebrate with traditional doughnuts.

- Support for the **Fundacja Szczęśliwej Drogi (Foundation)**, under which 14 children used the Zdrofit network clubs for free over the course of the year. Thanks to the visits, they could experience and learn the importance of physical activity in terms of improving health, physical fitness, immunity, and wellbeing as well as build relationships with other people.
- Trainings for the charges of the **ParaSportowi** organisation in the Zdrofit network clubs. As part of regular, free training, athletes with intellectual disabilities could prepare for the Polish, European and World Championships. In 2021, six beneficiaries of the organisation trained regularly in our clubs.
- Charity collections in five fitness clubs in the north-west region for **shelters for homeless animals**. As part of the collections, we managed to donate food and accessories for animals as well as several hundred new towels from our facilities.
- Year-round **collection of plastic caps** carried out by individual companies of the Group as well as sports and recreation facilities for selected beneficiaries.
- Other charity collections carried out by individual companies of the Group and fitness clubs throughout Poland for such organisations as Szlachetna Paczka, Sant'Egidio Foundation, GRUPA RATUJ Animal Protection Association, Wolin National Park, Bezdolniaki Foundation, Małopolska Organisation for Nature, animal shelter in Józefów, Oleśnickie Bidy Foundation, Kotylion Foundation, Viva! Foundation animal shelter, social welfare centre in Łódź, Caritas Polska, took place.

<sup>46</sup> More information can be found in the *Benefit Systems Group Non-Financial Report 2019, Chapter 4. Community*.









# 4.3.

## Participation in the B Corp movement and challenges related to recertification

*As we mentioned in the introduction to this year's report, **B Corp certification is a valuable signpost for the Benefit Systems Group** in building and developing activities in the field of CSR/ESG.*

In September 2018, as the **first public company** in Central and Eastern Europe, we received the **B Corporation certificate** (B for "benefit" – B Corps) and thus **joined the global community of companies** for which business is a tool to improve the world. The **B Corporation community, created by the B Lab organisation**, includes companies that have incorporated the **principles of corporate social responsibility** into their business model and are involved in solving specific social problems. The basis for the functioning of these organisations is also a partnership model of cooperation with all Stakeholders, based on the **"win-win" principle**. By the end of 2021, **over 4,500 companies from 153 industries and 78 countries** around the world were operating within the community. There were **three companies with Polish origin** (Netguru, ANG Group and Benefit Systems) that **hold the B Corporation certificate**. Until the end of 2019, Benefit Systems was **the only such organisation**.



Since we joined the B Corporation community, we have been trying to **take an active part in all initiatives related to the B Corp movement in Poland**.

We are committed to **exerting a positive influence on other organisations** and sharing knowledge and experience resulting from the certification process. Building this type of relationship is also a valuable lesson for us in what we can improve in the Group to constantly raise the standards of our non-financial activity. In the pre-pandemic period, we participated in many events, conferences, and meetings during which we were able to achieve all the above goals.

For Benefit Systems one of the most important events was the first **B Corp Summit in Poland** (November 2020). It is a conference promoting the ideas of certification and the B Corp community addressed to companies operating in Poland as well as Central and Eastern Europe. During the summit, among the speeches of distinguished speakers from Poland and around the world, the **B Impact Assessment – Workers Area** masterclass conducted by Benefit Systems took place<sup>47</sup>. Last year, as part of the activities promoting and developing the B Corp movement, **we regularly participated in the meetings of the Polish B Corp community** organised by **BETTER.Brands with Purpose (Goodbrand Company Polska Sp.z o.o.)**. It is an expert and consulting company that has been **officially representing B Lab in Poland and associating the B Corporation community in the country** since December 2018. The participants of the meetings are also independent experts who promote the movement in Poland and provide substantive support for business during the certification process. The Polish B Corp community enables exchanging

<sup>47</sup> More information on the events which Benefit Systems participated in as part of the promotion of the B Corp certification idea can be found in the Benefit Systems Group Non-Financial Report 2020 and 2019, Chapter 4. Community



# 4.4.

## Partners as key Suppliers

*Benefit Systems social responsibility also applies to the Stakeholders whom we develop and co-create the fitness industry with.*

They are our **key Partners – owners and managers of sports and recreation facilities**. As part of cooperation with Benefit Systems S.A. and VanityStyle Sp. z o.o., **they provide services for the MultiSport, FitSport and FitProfit Programme Users**. We believe that our Partners have a direct impact on the **success of our Capital Group**, and the development of their business also determines our growth. To take care of the needs of the environment and keep up with the changing world, we have been focusing on maintaining good relations with our Partners and jointly increasing the level of physical activity of the society for years. Due to the COVID-19 pandemic, the last two years have

been very difficult for the entire sports and recreation industry. In 2020, during the first lockdown, **we focused our attention on activities that aimed at supporting the fitness industry** in the event of a business freezing and the first reopening of the sports and recreation facilities.

We carried out these activities and supported our business area which also suffered a lot at the same time. Many years of experience as well as long-term partnership relations helped us a lot, as we worked together to find the most optimal solutions. In our relations with the Partners, we have always focused on **loyal and transparent principles of cooperation**. They turned out to be crucial, especially in the situation of the crisis caused by the pandemic. During the first lockdown, we dynamically worked on **finding solutions to support this group of Stakeholders**.

Despite the new restrictions introduced by the government for the fitness industry, we did not give up the values that are important to us, which shaped our business and allowed us to enjoy the reputation of a trusted Partner. We tried to **introduce innovative solutions** as quickly as possible, keeping in mind the current market needs. Last year, in terms of Partner support, we focused primarily on **online activities and expanding the Partner Zone** as the most important tool for cooperation with Benefit Systems. Despite the difficult pandemic situation, we also continued to **develop the partner network**, which directly influenced the benefits for our Users after the reopening of the sports and recreation facilities. All these activities are described in this section.

We hope that in 2022 the pandemic situation will stabilise enough for **our Partners to rebuild their business** without fear of another lockdown or restrictions that would negatively affect the functioning of the industry.

## Model of cooperation and Partner verification

**Benefit Systems S.A. and VanityStyle Sp. z o.o.** cooperate with their Partners in the **B2B model**, acting as an **intermediary between our card Users and the Supplier** who offers services in the sports facility. Our Partners have direct contact with the Users, which is why we care about the level of services and the development of products provided by the network of partner facilities.

From the beginning of cooperation with our Partners, we follow the fair play principle, placing great emphasis on **reliable verification of Benefit Systems S.A. Partners** in the field of:

- the offer used by the end User (Client's employee) – if it is compliant with the cooperation agreement, does not discriminate sports card Users and does not involve additional fees incompliant with the agreement
- settlements based on the number of visits registered by Benefit Systems

Verification and fraud prevention are performed with the use of **high-class statistical and analytical tools**. In recent years, we have enriched them with many new solutions that enable **remote verification**. Benefit Systems also continues **traditional inspections** by means of direct visits to partner facilities and periodical **“mystery shopping” controls**. At **VanityStyle**, which cooperates with many Benefit Systems Partners, **verification and fraud prevention look similar**. In both companies, cases of potential non-compliance of the scope of sports services with the marketing information provided by Benefit Systems S.A. or VanityStyle Sp. z o.o. can be reported directly to us and are verified

on an ongoing basis. This is done, among others, **thanks to Users' reports via the Helpline**, which is available seven days a week between 07.00 and 22.00 (at VanityStyle between 07.00 and 21.00) or **User contact forms**. Any verified action, which turns out to be inconsistent with the principles of cooperation with Benefit Systems or VanityStyle, **may exclude the Partner from further cooperation**.

## Support programmes for Partners and Partner Zone

As we have already mentioned, **the support of our Partners has been an indispensable element of cooperation with Benefit Systems for years**. In 2020 and 2021, due to the pandemic situation, we focused mainly on **activities related to the support of Partners during lockdowns and the reopening of the fitness industry**. We had to cancel some of the projects, which we carried out in previous years, such as onsite training, or temporarily suspend them. The reason for this was, of course, restrictions and issues related to the safety of participants. The COVID-19 pandemic taught us that reality can change dramatically within a few days, which is why we quickly started working on **creating projects** that were the most necessary for our Partners at a given moment.

### The most important activities supporting our Partners

in connection with the pandemic and/or temporary closure of sports and recreation facilities, which we carried out in 2020, include:

- Introducing a new service as part of the #SupportClubs campaign. In March 2020, when the first lockdown began, we launched a service in the form of closed online classes for MultiSport Users conducted by our Partners.
- Providing our Partners with the Yes2Move training platform as a tool that they could use to expand and diversify their service offer.
- One-time financial support for the entire partner network, intended for disinfectants in the total amount of 4 million PLN.
- Increasing the rate for Users' visits to partner facilities.
- Possibility to invoice Benefit Systems twice a month (in June, July and August 2020).<sup>48</sup>

### How does Benefit Systems start cooperation with new partner facilities?

- The process of adding new facilities is transparent.
- Each potential Partner who wants to add their facility to the MultiSport Programme can read the transparent conditions for joining the partner network available in the "Partners" tab on the Benefit Systems corporate website.
- The facility can be submitted via the application form available in the same tab.
- After Benefit Systems receives a properly completed form, the submitted application is analysed.
- We respond to all submitted applications, informing whether the criteria for the facility joining the MultiSport Programme have been met. In the case of positive verification, the potential Partner receives information about the approximate time of contact from our side.
- After meeting the formal conditions, we contact a potential Partner to present a commercial offer and clarify the terms of possible cooperation.

<sup>48</sup> More information on the Partner support projects implemented in 2020 can be found in the Benefit Systems Group Non-Financial Report 2020, Chapter 4. Community

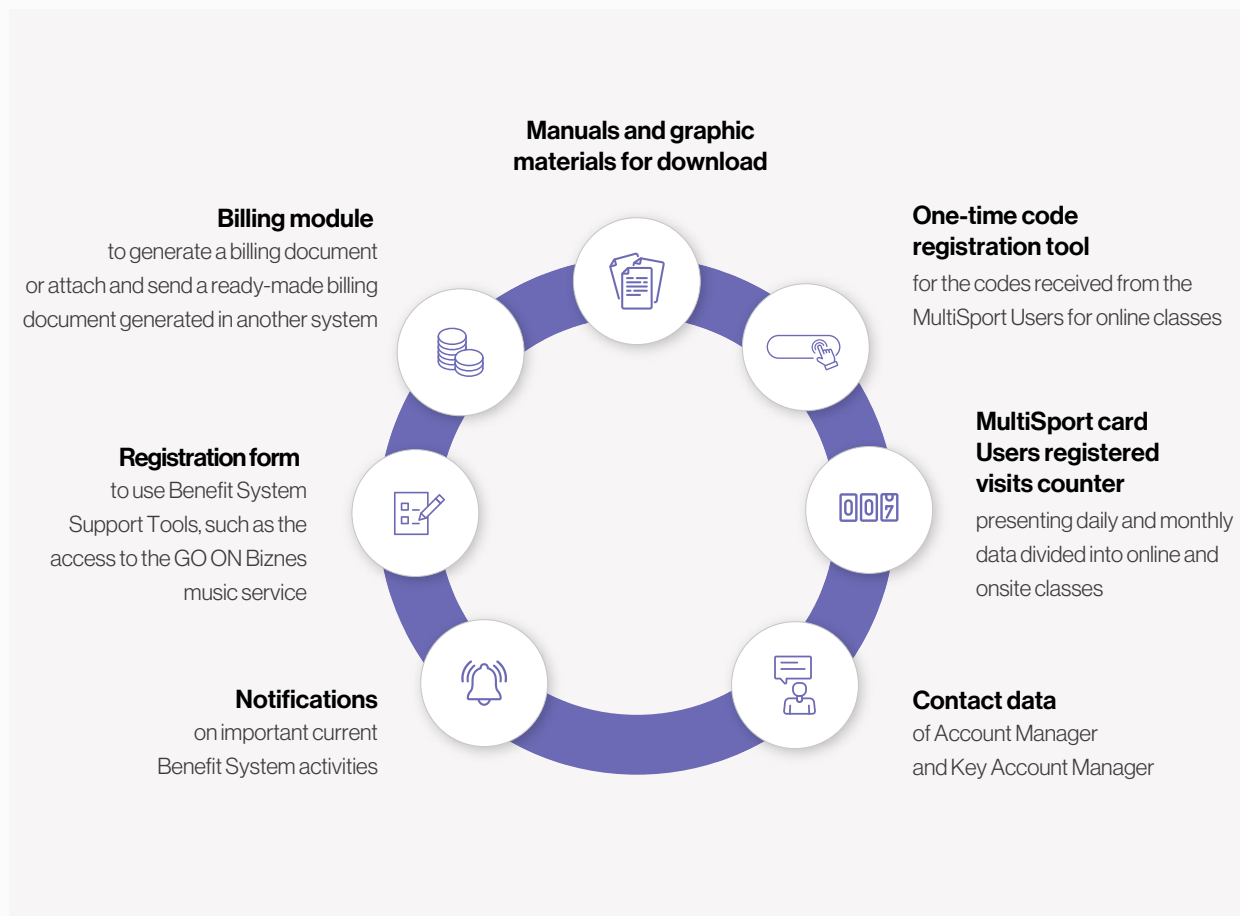


In 2021, as part of the **Partner Loan Programme**, the company upheld its 2020 decision to suspend granting loans for new investments or modernisation of existing facilities. However, bearing in mind the dynamically changing situation, we supported Partners who Benefit Systems granted loans to in previous years with activities related to the **extension or complete suspension of loan repayments when the facilities were not functioning and did not generate revenues (second lockdown)**. The conditions for suspending the loans depended on the Partner's individual situation and needs.

Last year, as part of the Partner Support Programmes, we focused mainly on the **development of the online area**, especially the **expansion of the Partner Zone platform**. It is a tool that we have been using for everyday cooperation with owners and managers of sports and recreational facilities for several years now. Each Partner whom we sign a cooperation agreement with has the option of using the website. Thanks to this, Partners have convenient access to the **latest information and current messages from Benefit Systems, a knowledge base** as well as the ability to use an intuitive billing module.

As part of the activities related to the development of the platform, new pages were created, where Partners will find information on the **currently available Support Tools**, including online class registration, as well as the latest terms of cooperation under the MultiSport Programme in the context of **restrictions connected with the pandemic situation**.

#### Functionalities available in the Partner Zone:



In addition, in the constantly **expanding zone**, our Partners will find a lot of useful **information and functionalities**, such as:

- **Educational materials (instructions and algorithms) connected with providing first aid** in sports and recreation facilities as a replacement for onsite first aid training for Partners which we conducted before the pandemic.



- Access to **information related to the current sanitary guidelines in sports and recreation facilities and the ability to download graphic communication materials** (posters, stickers, leaflets) for the needs of partner facilities. Information and materials are updated on an ongoing basis in accordance with changing regulations.



- Possibility to use the **GO ON Biznes music service** in partner facilities. Last year, we worked on refreshing the service's offer (a separate application), changing the names of individual playlists, and adding information about individual music genres. Due to the persistent pandemic restrictions, **we introduced a voice message** played once an hour as part of the playlist, **aimed at supporting Partners in maintaining the sanitary regime in the facilities.**
- Possibility of cooperation as part of **closed online classes for MultiSport card Users.** Partners run them on the online platform of their choice. We settle with them for properly registered codes of Users who take part in classes conducted by a given Partner. Additionally, as a continuation of last year's **#SupportClubs** campaign, we provide our Partners with graphic materials to be used in social media. They are visually adapted to each season and contain a short instruction for the User on how to join these classes.



- The new **“Facilities equipment – contact list”** tab, where Partners will find a list of companies offering **products and services for the fitness and wellness industry**, such as training equipment, flooring for sports facilities, exercise accessories, nutrients and supplements, cleaning and disinfecting agents, hygiene systems for bathrooms as well as professional cleaning services for sports facilities. The tab contains **descriptions of the offers of individual companies along with contact details for persons responsible for sales.** Partners also have the option of direct contact with a given Supplier through the Partner Zone platform. This solution helps Partners in efficient and comfortable equipping of their facilities, especially in periods when, due to the pandemic situation, there are no stationary fairs for the fitness industry organised.

**Communication** is a very important element of cooperation with Partners. It is vital that they feel valuable to us and are notified about all **tools, types of support and amenities** that they can use under the contract with Benefit Systems. By using **mailings** as well as the **Partner Zone platform**, we want to get our Partners interested with new products that we create with them in mind as well as provide them with information important in the processes of serving our Users. Maintaining an appropriate level of communication turned out to be particularly important during the pandemic, both during lockdowns as well as in relation to lifting the restrictions and reopening the fitness industry. We wanted our Partners to feel our support in this difficult situation, which is why we were constantly creating communication on the most important, current topics. Last year, e-mail messages addressed to our Partners contained useful information concerning, among others, **first steps in the MultiSport Programme**, tips on **how to register Users' visits** using the latest functionality of the MultiSport application as well as **how to report a desire to use the GO ON Biznes music service or contact industry Suppliers**.



#### Partner Zone in numbers in 2021:

# 4,500

the number of Partner Zone active Users cooperating with Benefit Systems

# 23,500

average monthly number of Partner zone unique views

# 244

average monthly downloads of files available on the platform

Partners have access to a base of

# 20

companies offering sports and wellness equipment, food products for athletes as well as cleaning and disinfection products used in sports and recreation facilities

## Partner survey

Periodic **opinion surveys conducted among our Partners** are one of the **elements of cooperation with Benefit Systems**. As we have already mentioned in Chapter 1, section 1.9. *Research and development*, most of our recurring surveys, including our Partner Survey, did not take place due to the pandemic situation. However, we encourage everyone to read the **results of our Partners' opinion surveys from previous years**, which can be found in the Benefit Systems Group Non-Financial Report 2019. We hope that in the coming years, when our Partners will have the opportunity to operate in a stable manner, we will be able to return to the research of this group of our Stakeholders.

## Partners in numbers

Despite the difficult pandemic situation, we are constantly developing the partner network, thanks to which the offer addressed to our sport cards Users may be even more attractive and available. This is mainly due to the willingness to meet the ever-growing needs of Poles in terms of physical activity and a healthy lifestyle.

**At the end of 2021**, we cooperated with **3,491 MultiSport Partners**, and we had **4,487 sports facilities** available as part of the Programme. **At the end of 2020, there were 3,426 MultiSport Programme Partners** providing **4,623 sports facilities**.

During the entire past year, we added **487 new facilities** to the Programme. At the same time, approximately **524 partner facilities ceased their activities**.

By adding new facilities to the partner database, last year **we acquired seven new activities for our Users, such as beach volleyball, water bike, kayak, paddleboard, paddle tennis, bowling and billiards.**

<b>Number of Benefit Systems S.A. partner facilities</b>	4,600
<b>Number of VanityStyle Sp. z o.o. Partner facilities</b>	3,700
<b>Total number of Benefit Systems S.A. and VanityStyle Sp. z o.o. Partner facilities</b>	3,100

## MyBenefit Partners

As part of cooperation with the **Cafeterias segment Partners in the area of non-financial benefits for our Clients' employees**, we have been building relationships with **companies and entities operating in industries connected with the following areas:**



**Recreation** – the possibility of purchasing tickets to amusement parks, playrooms, swimming pools, saunas, salt caves and many more



**Sport** – the possibility of practising 25 sports in about 400 sports and recreation facilities



**Tourism** – the possibility of using the services of hotels, guesthouses, and holiday resorts



**Shopping** – the possibility of buying groceries, clothes, personal care products, spa and wellness services, and many more



**Culture** – the possibility of buying cinema, theatre, museum, cabaret, or concert tickets



**Gastronomy** – the possibility of using the wide offer of bars and restaurants

### The terms of cooperation with MyBenefit remain invariably the same:

- providing high quality of customer service
- accepting electronic payments by means of which implementation of cafeteria programmes is possible
- making the Partner's offer available to company employees
- having a website
- accepting commercial conditions created for the purposes of cooperation with Partners

In 2021, we continued our cooperation based on a **new model of concluding contracts with Partners**. It is a **bilateral agreement** aimed at shortening the process of starting cooperation. Originally, contracting was based on concluding a comprehensive agreement based on one of two models: broking or resale.

The process of concluding agreements was lengthy and very engaging for both parties. The solution introduced during the first year of the pandemic, based on a bilateral agreement, allowed for quick and effective finalisation of cooperation and **immediate offering of the Partner's products to Users**. Additionally, last

year we also introduced **rules related to the General Terms of Cooperation (GTC)**. These activities led to the introduction of a short and legible content of the cooperation agreement for the Partner, while maintaining **uniform general conditions for all Partners, regardless of their business model**. This change significantly influenced Partners' satisfaction with the formal aspects of establishing cooperation and shortened the time necessary to initiate it.

In its cooperation with Partners, MyBenefit uses a **tool called the Code Panel**. It optimises Partners' work connected with the **electronic management of codes** which our Users use to **take advantage of their non-financial benefits**. The Code Panel is an **internal website**, available in the web browser after logging in, which we make available to Partners for trading in electronic codes. Through the website, orders for codes, code imports to the cafeteria system as well as settlements with Partners are carried out. This tool is tailored to the Partners' digital offer, thus **securing the value of the codes**, and **reducing the need to engage additional resources** to support cooperation with MyBenefit on the **Partner's side**.

Due to the pandemic situation in 2021, **some of the industries** which our Partners operate in **were closed for half a year or operated in the sanitary regime**. This applied mainly to recreation, culture and such facilities as hotels, amusement parks, recreation and sports centres, cinemas, theatres, and concert halls. After the reopening of these facilities, **MyBenefit undertook many operational and promotional activities** aimed at **launching the sale of these Partners' offers as soon as possible and supporting the recovery of losses from the closing period**. During the high season (June, July, and August 2021), MyBenefit actively supported Partners in processing an



increased number of inquiries from the Users. In the area of cultural offer, the company dynamically reacted to changes and handled cancellations and changes.

In 2021, **the cafeteria offer was most successful** in the **Shops, Tourism, Gastronomy and Culture category**. We also continued to develop cooperation with Partners who provide **online training, diets, and catering** services with home delivery.

#### **MyBenefit Partners in numbers at the end of 2021:**

At the end of 2021,  
MyBenefit cooperated with over

# **3,500**

Partners, compared to over  
3,800 in 2020

# **1,100**

partners in the Tourism  
category constitute the most  
popular group of cafeteria Partners



# 4.5.

## Cooperation with other Suppliers

*In addition to cooperating with the owners and managers of sports and recreation facilities as well as companies providing products and services for cafeteria platforms, we also collaborate with **Partners who help us in the daily functioning of our offices and fitness clubs***

We want each such cooperation to be in line with our standards, which is why we base it on a **specialty created procurement procedure**. It helps us plan properly and make purchases effectively on the most favourable commercial terms while maintaining the highest quality of goods and services. **The procedure also considers the ethical principles and values that guide us in our daily work** (including the BS\_WAY

Code of Ethics and other procedures described in Chapter 1. *Management and Corporate Governance*). As part of a specific procurement procedure, in 2021 Benefit Systems S.A. Companies (including the Fitness Branch), Benefit IP Spółka z ograniczoną odpowiedzialnością Sp. k., MyBenefit Sp. z o.o. **cooperated with over 600 Suppliers**. The procedure we have created is also **successively implemented in other companies of the Group**.

The main principles governing the selection of Suppliers are:

- **Respect for the competitiveness principle to ensure high efficiency of the expenditure.** In the process of selecting a Supplier, we implement a good practice of equal opportunities in competing for an order as well as the principle of evaluating enough offers to select the best market offer.
- **Effective strengthening of cooperation, building and maintaining relationship with current Suppliers while providing the organisation with the possibility to obtain new Suppliers according to its need.** We value long-term cooperation with regular Suppliers, but we are also open to market changes and respond to business needs related to the search for new Suppliers.
- **Focus on the process of selecting Suppliers to support small, local entrepreneurs and family businesses.** In line with B Corp standards, when selecting Suppliers, we also consider the offers of smaller companies and, if possible, support the local community by selecting its products/services.
- **Objective assessment of price and quality conditions** while analysing the ethical principles followed by the Suppliers. When selecting Suppliers, the unit responsible for the purchasing process immediately eliminates those who act contrary to the compliance principles described in the BS\_WAY Code of Ethics.
- **Basing business relations on mutual fair treatment and cooperation based on win-win principles.** It is important for us that both Benefit Systems as a Client as well as our Partner providing us with services/products are satisfied with the terms of cooperation.

Based on our purchasing needs, we cooperate with the following groups of Suppliers:



**Materials for all types of sports cards and BenefitLunch cards**



**IT equipment**



**Office articles and equipment**



**Food products**



**Sports and fitness equipment**



**Marketing material**



**Cleaning and security services for facilities (offices and sports and recreation facilities)**



**Construction services**

In 2020, as part of good practices, Benefit Systems updated the Supplier's Form, which considers our values and protects companies against fraud. Updating the form was also aimed at simplifying the creation of the contractor's file as well as unifying the payment deadlines affecting our financial liquidity.

Additionally, at the turn of 2020 and 2021, we were working on a **CSR Questionnaire for our Suppliers**. The document was created for the verification and responsible selection of Suppliers who will potentially cooperate with Benefit Systems. The introduction of the Questionnaire is aimed at examining the Supplier in terms of **broadly understood CSR/ESG aspects**. It includes questions on human and employee rights, compliance, corporate social responsibility, business ethics, and sustainable development. In the second half of **2021, the questionnaire was introduced to the Benefit Systems S.A. procurement procedure** and is systematically sent to individual Suppliers as part of the verification process.





# 5 Environment and climate

5.1. Carbon footprint	114
5.2. Climate risks	118
5.3. Compliance with the EU Taxonomy	119
5.4. Environmental activities	123





Climate change and the accompanying fluctuations in the economic and social environment have become a very important and at the same time demanding challenge for companies all over the world. The climate crisis increases the occurrence of negative phenomena affecting health and quality of life as well as business opportunities, also in countries previously considered less vulnerable to the effects of climate change.

At Benefit Systems, we are aware of these dangers and their impact not only on our business but also on the stability of ecosystems as well as the wellbeing and health of societies. We do not run production activities. We are a group of companies providing services. We focus on promoting a healthy and active lifestyle, both through the MultiSport Programme and running our own fitness clubs. As a company belonging to the international B Corporation movement<sup>49</sup>, we strive to minimise our negative impact on the surroundings and the natural environment. Every year we implement new activities and initiatives, educate Employees and Associates as well as other groups of Stakeholders, and from 2021 we also verify potential Suppliers (as part of the inquiry process).

Our actions are based on the implemented Environmental Policy (section 5.4. *Environmental activities*), and the main directions we want to follow have been included in the CSR Strategy described in Chapter 1.7. *CSR/ESG strategy development*. In 2022, both documents will be updated and expanded in terms of climate-related issues, considering the new goals set based on the current priorities connected with our economic and non-economic activities and the analysis of climate risks (discussed later in this report).

In response to the new reporting standards and requirements imposed on listed companies, following the TCFD (Task Force on Climate-related Financial Disclosures) guidelines, we have been measuring our carbon footprint since 2020. In 2021 we started the process of identifying climate-related risks and opportunities. In 2022 and in the following years, we will implement further activities, processes, and management standards in the environment area.

In the Benefit Systems S.A. parent company, there is a dedicated team dealing with the CSR/ESG area, whose tasks include, among others, implementing environmental initiatives, defining directions of activities, reporting non-financial issues, and ensuring that the obligations and requirements for listed companies regarding ESG are met. The Benefit Systems Management Board is informed about the activities carried out on an ongoing basis and takes key decisions in this area.



<sup>49</sup> More information on B Corp certification can be found in section 4.3. *Participation in the B Corp movement and challenges related to recertification*.

# 5.1.

## Carbon footprint

*The non-financial report for 2021 is the second one where we present the Group's carbon footprint.*

We started measuring our emissions in 2020 by reporting this environmental indicator in the Benefit Systems Group Non-Financial Report 2020 for the first time. At that time, the measurement covered our Polish companies and did not include nine companies from the Foreign Countries Segment<sup>50</sup> (dealing with the development of the MultiSport Programme and running their own fitness clubs in the Czech Republic, Slovakia, Bulgaria, and Croatia), which, due to the difficult situation caused by the COVID-19 pandemic and the lack of adequate resources, were unable to collect the necessary data and were excluded from the process. The carbon footprint measurement for 2021 includes these companies but does not include the three new entities

that joined the Group in June and November 2021. These are: YesIndeed, which creates comprehensive gamification systems and employs 19 people, Focusly, which provides a mobile application of the same name and employs six people, as well as Total Fitness, which currently runs 14 fitness clubs and employs 159 people (Employees and Associates)<sup>51</sup>. In the next reporting year, we plan to carry out a carbon footprint measurement covering all companies from the Benefit Systems Group.

**Due to the different number of companies included in the carbon footprint measurement process for 2020 and 2021 as well as the closure of fitness clubs in different periods (due to the pandemic and lockdown), the year-on-year analysis does not reflect actual increases or reductions of our consumption and emissions. A realistic comparison and determination of the emission growth or decline trend in the Group as well as the determination of the KPI for emission reduction will be possible only when the pandemic situation is brought under control and our business returns to full-scale operation.**

The Benefit Systems Group's carbon footprint for 2021, as in the previous year, was measured in three ranges (Scope 1, 2 and 3), considering direct and indirect emissions. When determining the significant emission sources, we based on the analysis of our business activity made for the purposes of the first measurement carried out for 2020 (in 2021 there were no significant changes in our operations that could generate new emission sources).

<sup>50</sup> The list of companies can be found in section 1.2. *Group's structure and segments.*

<sup>51</sup> Employment as of 31 December 2021.



Emissions were calculated in accordance with the following standards: the Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard Revised Edition, GHG Protocol Scope 2 Guidance and Corporate Value Chain Accounting and Reporting Standard.

The greenhouse gases identified and included in the calculation are CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, which have been expressed as CO<sub>2</sub> equivalent (CO<sub>2</sub>e). No biogenic CO<sub>2</sub> emissions have been identified. The sources of emission factors were the publications of KOBiZE (National Centre for Emissions Management), DEFRA database (Department of Environment, Food and Rural Affairs in the UK government), Ecoinvent 3.6 database and scientific publications. The criterion for the emissions consolidation for the Group was the share in companies, which means that 100% of the emissions was assigned to the Group. The emissions from the production of purchased electricity consumed in facilities was calculated according to the location-based method which uses the average emission factor for Poland.

#### Energy [302-1]

Energy consumption [GJ]				
Consumption type	Benefit Systems Group <sup>52</sup>		Benefit Systems S.A.	
	2021	2020	2021	2020
Petrol	5,396	3,353	3,322	2,600
Diesel	2,670	2,438	1,385	1,691
Natural gas	16,453	2,453	15,530	2,446
Electricity	87,243	75,690	65,930	67,069
Heat	45,964	50,729	36,462	45,898
<b>Total consumption [GJ]</b>	<b>157,726</b>	<b>134,663</b>	<b>122,629</b>	<b>119,704</b>

Fuel and energy consumption are monitored in the companies' internal registers. In the case of purchased heat in the company's own fitness clubs (located in third-party buildings and using rented space), some data was estimated due to the lack of access to real data.

The conversion of fuel consumption into energy expressed in GJ was made using the calorific values in the document called "Calorific values and CO<sub>2</sub> emission factors in 2018 to be reported under the EU Emissions Trading System (EU ETS) for 2020" published by KOBiZE.

Electricity, heat, and water consumption				
Consumption type	Benefit Systems Group <sup>52</sup>		Benefit Systems S.A.	
	2021	2020	2021	2020
Electricity [kWh]	24,234,046	21,024,986	18,313,890	18,630,253
Heat [GJ]	45,964	50,729	36,462	45,898
Water [m3]	214,051	220,487	169,234	207,866

In the Benefit Systems Group, the highest energy and water consumption is generated by the Benefit Systems S.A. parent company, mainly by fitness clubs owned by the company and managed by Benefit Systems S.A. Fitness Branch.

<sup>52</sup> Benefit Systems Group 2021 data includes a larger number of companies (see the explanation at the beginning of the chapter).

**Direct, indirect, and other greenhouse gas emissions** [305-1] [305-2] [305-3]

GHG Greenhouse gas emissions [tCO <sub>2</sub> e]				
Emission range/source	Benefit Systems Group <sup>53</sup>		Benefit Systems S.A.	
	2021	2020	2021	2020
<b>SCOPE 1</b>	<b>3,052</b>	<b>1,229</b>	<b>1,248</b>	<b>596</b>
Fuels	1,484	547	1,194	439
Refrigerants (R410A)	1,568	682	54	157
<b>SCOPE 2</b>	<b>21,113</b>	<b>21,088</b>	<b>16,155</b>	<b>18,795</b>
Purchased electricity	15,801	15,225	11,941	13,491
Purchased heat	5,312	5,863	4,214	5,304
<b>SCOPE 3</b>	<b>4,047</b>	<b>3,988</b>	<b>3,154</b>	<b>3,541</b>
Cat. 1. Purchased raw materials and services	908	1,412	677	1,282
Cat. 3. Energy and fuel related emissions not included in Scope 1 and 2	3,025	2,520	2,441	2,220
Cat. 5. Waste resulting from the activity (electrowaste)	0.001	0.004	0	0.001
Cat. 6. Business trips	114	56	36	39
<b>TOTAL EMISSIONS [tCO<sub>2</sub>e]</b>	<b>28,212</b>	<b>26,305</b>	<b>20,557</b>	<b>22,933</b>

**In 2021 the Benefit Systems Group's**

carbon footprint was

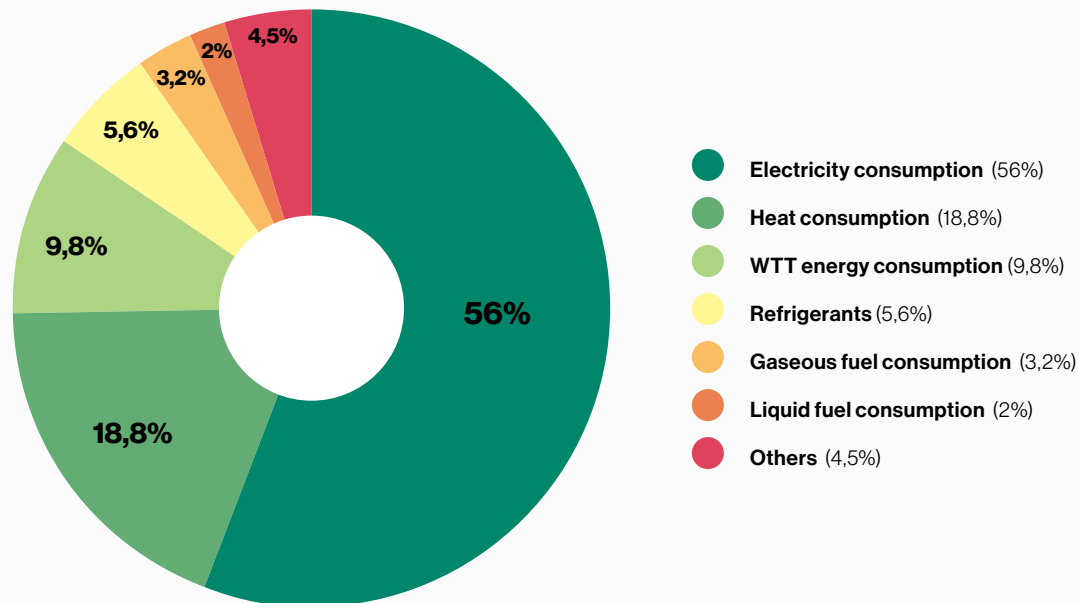
**28,212 tCO<sub>2</sub>e**

Compared to 2020, the Group's emissions increased by nearly 2,000 tonnes (26,305 tCO<sub>2</sub>e in 2020), however – as it has already been explained above – **the data for 2021 includes a larger number of companies belonging to the Group.** Compared to 2020, emissions of the Benefit Systems S.A. parent company were lower by nearly 2,400 tCO<sub>2</sub>e. This difference results both from the actions taken by the company to introduce energy-saving solutions but also from a longer lockdown (due to the pandemic), the need to close fitness clubs and work in home office mode. It may also be caused by a partial lack of access to real consumption readings and the need to provide estimates (this mainly applies to companies running their own fitness clubs located in rented space). In 2021, we started activities that aimed at enabling the collection of actual consumption data to the full extent (e.g.: by installing sub-meters in clubs), but the process is still underway.

<sup>53</sup> Benefit Systems Group 2021 data includes a larger number of companies (see the explanation at the beginning of the chapter).



## Sources of GHG emissions at the Benefit Systems Group in 2021



Sources closely related to the facilities, meaning **electricity and heat consumption**, are responsible for almost 85% of all the Benefit Systems Group's emissions. Most of the Group's emissions (72.8%) were created as part of the activities of the Benefit Systems S.A. parent company, namely the Fitness Branch, which is responsible for running nearly 140 fitness clubs owned by the company.

In 2022 and beyond, we will strive to reduce our carbon footprint, in particular the electricity consumption, which is the Group's main source of emissions. We will also make every effort to ensure that

consumption measurements are based on actual data (without the need to include estimated data). At the same time, as part of the new CSR/ESG Strategy and the Climate and Environmental Policy, we plan to define specific goals (KPIs) for reducing greenhouse gas emissions and implement solutions to achieve them.



# 5.2.

## Climate risks

*Climate change and the associated physical and transformational risks have been identified as one of the key factors influencing the long-term resilience of companies.*

Climate change and the associated physical and transformational risks have been identified as one of the key factors influencing the long-term resilience of companies. Managing climate-related issues began to go beyond the area of classically understood social or environmental responsibility, and the company's impact on the climate and the climate's impact on the company has become a strategically important area. Therefore, it is crucial not only to minimise the negative impact on the climate and the environment but also to ensure the sustainable development of the organisation and provide a steady basis for its functioning in the long term. Activities aimed at such a goal include both an ad hoc study of the impact on the climate and its minimisation (e.g.: by reducing the carbon footprint) but also adapting the company to new, restrictive, and ambitious climate and environmental policies

(mitigation) as well as searching for market opportunities related to new expectations of financial markets and social attitudes (adaptation).

At Benefit Systems and the entire Group, we strive to minimise the negative impact of our operations on the natural environment and climate. As the first public company in Poland as well as Central and Eastern Europe to receive the B Corp Certificate, we care about maintaining appropriate management standards in this area. Following the TCFD (Task Force on Climate-related Financial Disclosures) guidelines and meeting the expectations of the market and our Stakeholders, in 2021 we decided to start the **climate risk analysis**. The significant climate risks identified and analysed in the process will be incorporated into the overall risk management system in the Group.

The purpose of the process is to identify possible economic, regulatory, technological, and social impact factors, to identify current risk mitigation processes, and to undertake any actions enhancing our competitive advantage. At the same time, **this process will be the basis for creating a new Climate and Environmental Policy and updating our CSR/ESG Strategy**, considering, among others, the reduction of emissions. The conducted analysis will also be one of the bases for determining the key areas of activity and further analyses for the team responsible for sustainable development in the company and the Group. We analyse the climate risks for the Benefit Systems Group with the substantive support of an external expert company. The process is divided into two phases. The first one was carried out at the turn of 2021 and 2022. Its effect was the **identification of key risks and assessment of their significance** done within the organisation with the participation of selected areas and units. As part of the second phase, scheduled for the second quarter of

2022, we will conduct a **detailed analysis of the risks identified as significant**, assessing their potential impact on our business activities, identifying ways to manage and monitoring them in each area. The parallel analysis process will enable us to assess the adequacy of currently implemented policies and the possible need for new management actions.

When initiating the analysis process, we took into account, in particular, the European Commission's guidelines on non-financial reporting, the Supplement on reporting climate-related information (2019/C 209/01) and the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures).

As part of the first phase and the work of the team involved in the process, we analysed a wide spectrum of potential climate risks, making an initial significance analysis (materiality). We have identified some physical, transformational and decarbonisation policy risks as the most significant ones.

**Due to the continuation of the process in the second quarter of 2022, we will provide detailed information on the results of the analysis of climate risks and the subsequent actions in the Benefit Systems Group Non-Financial Report 2022.**

# 5.3.

## Compliance with the EU Taxonomy

*The aim of the EU Taxonomy is to introduce a system of uniform classification of activities for sustainable development, to support investors in making investment decisions and to define activities that can be considered as sustainable.*

According to the **Regulation of the European Parliament and of the Council of 18 June 2020** on the establishment of a framework to facilitate sustainable investment, in the non-financial report for 2021 the Benefit Systems Group discloses information based on the criteria of the so-called taxonomy for sustainable activities that aims at determining whether and to what extent an economic activity qualifies as environmentally sustainable for the first time. Pursuant to Art. 8 of the Regulation,

any undertaking which is subject to an obligation to publish non-financial information pursuant to Article 19a or Article 29a of Directive 2013/34/EU shall include information on how and to what extent the undertaking's activities are associated with economic activities that qualify as environmentally sustainable, in particular by stating the following:

- the proportion of their turnover derived from products or services associated with economic activities that qualify as environmentally sustainable
- the proportion of their capital expenditure (CapEx) related to assets or processes associated with economic activities that qualify as environmentally sustainable
- the proportion of their operating expenses (OpEx) related to assets or processes associated with economic activities that qualify as environmentally sustainable

In the first year of the obligation to report according to the EU Taxonomy being imposed on companies, non-financial enterprises should show in their annual reports only the percentage of their turnover, capital expenditure (CapEx) and operational expenses (OpEx) that qualifies for the Taxonomy for the first two environmental objectives, without the need to analyse the percentage of the above-mentioned three indicators that are related and not related to environmentally sustainable activities.

Bearing in mind the above, as well as the provisions of the regulations supplementing (delegated acts) Regulation (EU) 2020/852 of the European Parliament and of the Council, meaning the **Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021** containing technical eligibility criteria and Art. 10 of the **Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021** regarding the content and

form of presentation of information related to the Taxonomy, the Benefit Systems Group analysed its activities and discloses data for the financial year 2021 in accordance with the applicable requirements.

### Accounting policies

To calculate the percentage of turnover, capital expenditure (CapEx) and operational expenses (OpEx) eligible for the Taxonomy, we used the following rules:

**Turnover ratio:** in relation to turnover, the basis is the total consolidated revenues of the Group in 2021, disclosed in the consolidated income statement presented in the Consolidated Financial Statements of the Benefit Systems Capital Group under Sales revenues. The numerator was assigned with that part of the Group's net revenues which was identified as relating to the activities classified under the Taxonomy.

**Capital expenditure ratio:** in relation to capital expenditure, the basis is the increase in intangible assets, tangible fixed assets, and assets due to the right of use, due to acquisition, production, and resulting from taking control over the entities acquired by the Group in the reporting period. In addition, the increases included some changes in the value of leases due to a change in the scope of contracts (modifications) for the total amount of 23,997,000 PLN. The numerator was assigned with that part of the capital expenditure which relates to the activity described in the Taxonomy.

**Operational expenses ratio:** in relation to operational expenses, the basis is the costs related to research and development (mainly composed of non-capitalised personnel costs, consultancy, IT services, and hosting), costs related to the ongoing fixed assets service (such as maintenance, repairs, inspections, cleaning, security) as well as costs related to passenger cars rental. The numerator was assigned with that part of the operating expenditure which relates to the activity described in the Taxonomy.

**TABLE 1:**  
**Turnover percentage for products or services related to economic activity eligible for the Taxonomy**  
**(the disclosure concerns 2021)**

Economic activities	Taxonomy number	Turnover (absolute value) ,000 PLN	Turnover percentage %
<b>A. TAXONOMY – ELIGIBLE ACTIVITIES</b>			
1. Acquisition and ownership of buildings	7.7	1,928	0.2
2. Programming and broadcasting activities	8.3	236	0.0
Total (A)		<b>2,164</b>	<b>0.2</b>
<b>B. TAXONOMY – NON-ELIGIBLE ACTIVITIES</b>			
Turnover of Taxonomy-non-eligible activities (B)		952,774	99.8
Total (A + B)		954,938	100

**The percentage of turnover of Taxonomy – eligible activities in the Benefit Systems Group in 2021 was 0.2%.**

The Benefit Systems Group obtains revenues from the sale of non-financial employee benefits connected with sports, healthy lifestyle, physical recreation, culture, and entertainment as well as adapted cafeteria programmes. Our main product is MultiSport sports card sold to B2B Clients (employers), enabling card Users (employees) to access nearly nine thousand sports and recreation facilities in Poland and abroad.

The key source of the Group's revenues is also the activity consisting in running its own fitness club networks (193 facilities in Poland and abroad at the end of 2021). This activity is not included in the Taxonomy of Annexes I and II to the Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021) containing the technical selection criteria. As part of the Group, we also sell online products and services via the Yes2Move and VanityStyle Zone websites, providing, among others, access to a database of training videos used for exercises. We identify this activity as eligible for the Taxonomy (included in point 8.3. Programming and broadcasting activities). The second identified area is income from lease of space to third parties in our own buildings and external buildings (activities included in point 7.7 Acquisition and ownership of buildings).



**TABLE 2:**  
**Capital expenditures (CapEx) percentage for products or services related to economic activity eligible for the Taxonomy (the disclosure concerns 2021)**

Economic activities	Taxonomy number	Capital expenditures (absolute value) ,000 PLN	Capital expenditures percentage %
<b>A. TAXONOMY – ELIGIBLE ACTIVITIES</b>			
1. Transport by motorbikes, passenger cars and light commercial vehicles	6.5	2,695	1.1
2. Renovation of existing buildings	7.2	3,052	1.3
3. Data processing, hosting and related activities	8.1	76	0.0
4. Computer programming, consultancy and related activities	8.2	34,727	14.5
5. Programming and broadcasting activities	8.3	1,043	0.4
Total (A)		<b>41,593</b>	<b>17.3</b>
<b>B. TAXONOMY – NON-ELIGIBLE ACTIVITIES</b>			
Capital expenditure (CapEx) for Taxonomy-non-eligible activities (B)		198,454	82.7
Total (A + B)		240,047	100

**The percentage of capital expenditure (CapEx) for Taxonomy-eligible activities in the Benefit Systems Group in 2021 was 17.3%.**

Among the Group's capital expenditures incurred in 2021 for activities included in the Taxonomy, we identified the following:

1. long-term leasing of passenger cars,
2. investments in external fixed assets by arranging (rented) space in fitness clubs belonging to the Group and investments in order to increase energy efficiency and reduce water consumption in the rented club and office spaces,
3. costs of maintaining the Group's own servers,
4. intangible assets under development (implementation of externally acquired and internally written software),
5. expenditure on creating film content (videos with online training) made available on the Group's own platforms and applications.

**TABLE 3:**  
**Operational expenses (OpEx) percentage for products or services related to economic activity eligible for the Taxonomy (the disclosure concerns 2021)**

Economic activities	Taxonomy number	Operational expenses (absolute value) ,000 PLN	Operational expenses percentage %
<b>A. TAXONOMY – ELIGIBLE ACTIVITIES</b>			
1. Transport by motorbikes, passenger cars and light commercial vehicles	6.5	129	0.3
2. Renovation of existing buildings	7.2	15,781	36.0
3. Data processing, hosting and related activities	8.1	9,342	21.3
4. Computer programming, consultancy, and related activities	8.2	7,535	17.2
5. Programming and broadcasting activities	8.3	81	0.2
Total (A)		<b>32,868</b>	<b>75.1</b>
<b>B. TAXONOMY – NON-ELIGIBLE ACTIVITIES</b>			
Operational expenses (OpEx) for Taxonomy – non-eligible activities (B)		10,923	24.9
Total (A + B)		43,791	100

**The percentage of operational expenses (OpEx) for Taxonomy-eligible activities in the Benefit Systems Group in 2021 was 75.1%.**

Among the Group's operational expenses (OpEx) for activities included in the Taxonomy, in 2021, we identified the following:

1. short-term leasing of passenger cars,
2. costs of renovation, cleaning services and building security,
3. costs of servers (hosting) and website maintenance,
4. expenditure on IT services,
5. costs related to the maintenance of the Group's own online platforms that are not capitalised (IT services, hosting).

# 5.4.

## Environmental activities

*For the Benefit Systems Group building socially responsible business and environmental awareness is very important.*

We want to live in harmony with nature, care for the natural environment and minimise the negative impact on the climate caused by our activities. Benefit Systems S.A., as a company belonging to the international B Corp movement<sup>54</sup>, strives to implement environmentally friendly solutions and initiatives, educate Employees and Associates in this area, and inspire other companies from the Group.

The continuing COVID-19 pandemic and the periodic closure of the fitness industry for several months, the difficult situation in which our business found itself, and the need to reduce costs

prevented us from implementing new environmental initiatives to the extent we would like to see. Nevertheless, we have implemented several larger and smaller activities (apart from those described above in this chapter), in line with the **Benefit Systems S.A. Environmental Policy**, under which we undertake to:

- search for new solutions to reduce the impact on the natural environment, including reducing the consumption of energy and water as well as the amount of generated waste
- make purchases considering the impact on the natural environment
- cooperate with institutions and organisations operating in the areas of sustainable development, environmental protection, and environmental education
- involve our Employees and Associates in further environmental activities
- comply with the applicable environmental protection laws
- report environmental activities and their results in the company's annual non-financial reports

The full text of the Environmental Policy is available in the "Responsible Business" tab on the Benefit Systems corporate website: [www.benefitsystems.pl/en/about-us/responsible-business](http://www.benefitsystems.pl/en/about-us/responsible-business)

In the Benefit Systems Group Non-Financial Report 2020, we announced that in 2021 the policy will be "refreshed" and extended to the entire Group, but this action has been postponed to 2022, when we will work on the creation and implementation of a document with a broader scope, covering not only the issues related to the natural environment, but also to the climate.

## What do we do to be more ECO?

Our activities and the environment which we operate in can be divided into two areas: typical "office" activities, which include, among others, developing and selling services under the MultiSport Programme as well as running our own fitness clubs (including those under the Zdrofit brand – a total of over 190 facilities in Poland and abroad). Both in office spaces and clubs, we have implemented several initiatives and solutions aimed at reducing the negative impact on the environment, promoting an ecological lifestyle, and educating Employees and Associates in this regard. The headquarters of our companies are located mainly in modern office buildings where innovative technological solutions have been used for electricity, heat, and water consumption. The favourable location of the buildings allows easy access to work by various means of public transport while the bicycle infrastructure – commuting to work on two wheels.

At the Benefit Systems S.A. headquarters in Warsaw, the electricity we use comes only from renewable sources. In all companies, we use energy-saving office equipment that turns off automatically after a period of inactivity. We also reduce energy consumption through motion sensors installed in common areas (corridors, toilets). To reduce water consumption, we use contactless washbasin faucets and urinals, which are equipped with photocells with motion sensors. We segregate waste and strive to reduce it, while educating our Employees and Associates in this area. In the kitchens, we have installed tap water filtering devices and we do not buy water in plastic bottles. We recycle used paper, and we dispose of computer equipment and other environmentally hazardous waste in accordance with environmental requirements. We also collect plastic caps, which

<sup>54</sup> More information on the B Corp movement can be found in section 4.3. *Participation in the B Corp movement and challenges related to recertification.*

we donate to various organisations as part of charity. Plastic is sold to help those in need and then it is processed and can be reused. At the Benefit Systems headquarters, we mainly use recycled paper. We also do not order single-use AA and AAA batteries, replacing them with reusable batteries. To minimise office paper consumption, we print on both sides and limit the circulation of documents in paper form, using electronic format where possible. In addition, we constantly encourage our Clients and Partners to settle their bills with us using e-invoices.



An important element of our environmental activities is the **education of Employees and Associates**, which takes place, among others, through dedicated information campaigns and workshops. Since 2017, at Benefit Systems S.A. we have been running our own, internal programme called **FAIR PLAY WITH NATURE**, giving advice on how to act more ecologically, both at work and in private life.

Since the inception of the programme, we have created two parts of the campaign, in which we show that even simple, everyday habits, such as turning off the lights, can have a positive impact on the environment and climate. In the campaign, we use visually attractive posters and stickers placed in common areas of the office (kitchens, toilets or copy rooms). We also use communication on the company's Intranet. As part of the programme, we have also established a group of ECO Ambassadors who support us in the implementation of initiatives, share their ideas and inspire their colleagues to be eco. We inform all new Employees and Associates about our environmental activities in the first days of employment, during onboarding.

More information on the "Fair play with nature" programme can be found in the Benefit Systems Group Non-Financial Report 2019 and 2020.





As part of educational activities, in 2021 **VanityStyle** organised several initiatives both for Employees and Users (the company's sports card holders) before Christmas. They included educational workshops conducted by the owner of the "Na nowo śmieci" blog, during which Employees received a large dose of inspiration and tips on how to pack Christmas gifts in the spirit of zero-waste. There were also competitions promoting the ecological approach to Christmas for the most beautiful eco gift and a zero waste Christmas ball organised. In addition, the company conducted a competition for the Users in its social media, promoting the zero-waste ecological attitude, and throughout the year it published several issues of the #VanityMonday newsletter, in which it educated Clients and Users about the importance of ecology and environmental activities they can undertake on their own to protect the environment easily.



In 2021, as Benefit Systems S.A., we successfully passed the office audit and met all the requirements for the **Green Office** recertification once again. This certificate is awarded for two years to institutions, companies and organisations that reduce their negative impact on the environment while increasing the efficiency of office activities. One of the elements of the recertification process was the environmental education of Employees, as part of which we organised open ecological workshop entitled "Eco habits at home and in the office" and "We use less, we waste less."



**In our fitness clubs**, which generate the largest carbon footprint in the Group due to the economy of scale, in 2021 we implemented several environmental solutions aimed at, among others, **reducing electricity consumption**, which in our case is the main source of greenhouse gas emissions. This especially applies to new facilities that we open or renovate, where we have greater opportunities to ensure appropriate standards by creating infrastructure from scratch. It is worth mentioning such solutions as:

- modern LED lighting
- motion sensors to reduce electricity consumption
- reduction of reactive energy consumption
- devices with heat recovery, e.g.: air handling units
- bathroom fittings with reduced water demand
- partly recycled floor coverings
- securing an appropriate level of construction waste management
- using good quality construction and finishing materials so that they are as durable as possible
- clubs opened in modern office buildings subject to certification (e.g.: BREEAM, LEED, DGNB)

The above standards are currently fully or partially (due to external barriers and constraints that prevent their implementation) met by approximately 40% of our clubs managed by Benefit Systems S.A. Fitness Branch, and each newly built and renovated facility will expand this group.

In addition to the above-mentioned solutions used at the construction or renovation stage, we have implemented the following initiatives in the clubs to reduce the negative impact on the environment and climate:

- we use regenerated sports equipment, which means that we buy used machines and regenerate them, thanks to which they remain in the secondary circulation and receive a "second life"
- we segregate waste
- we installed crushers for plastic bottles to make the most efficient use of waste containers and improve segregation
- we replaced plastic cups sold at the bar with paper ones
- we use thinner, more ecological paper towels and toilet paper
- thanks to online sales, we have eliminated the need to print documents, thus reducing paper consumption

**In 2021, none of the companies belonging to the Benefit Systems Group received fines or any other sanctions for non-compliance with environmental laws and regulations.**





# 6 About the report

6.1. Summary	128
6.2. Methodology and indexes	129
6.3. The scope of non-financial information required by the Accounting Act	136
6.4. Key performance indicators	137



# 6.1.

## Summary

*The Benefit Systems Group Non-Financial Report 2021 has been prepared as a report on non-financial information relating to the Benefit Systems Capital Group and its parent company, Benefit Systems S.A.*

The document fulfils the obligation resulting from the Accounting Act – Art. 49b paragraph. 2 and 3 – regarding extended non-financial reporting. It discloses relevant data and information on the Group's policies, procedures, and operations as well as results related to social and labour issues, respect for human rights, anti-corruption activities, and environmental issues. It also contains a description of the results of applying individual policies in the form of key non-financial performance indicators related to the activities of the entity and the Group.

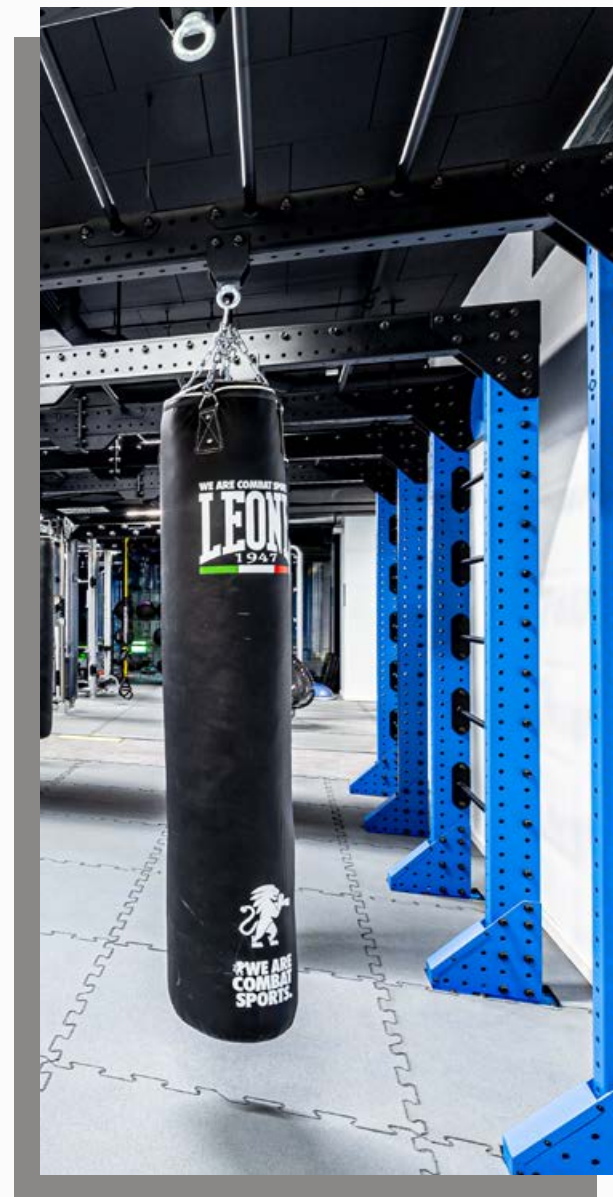
The Benefit Systems Group reports non-financial issues as well as the related goals and practices of responsible business on an annual basis, within the dates adopted for the annual financial statements. The Benefit Systems Group Non-Financial Report 2021 **presents data for the period between 1 January and 31 December 2021** (unless indicated otherwise). The non-financial report for 2020 was published on 24 March 2021 and contains data for the period between 1 January and 31 December 2020.

The report describes the business model of the entity and the activities of individual operating segments within the Benefit Systems Group. It also presents the results in the ESG (Environmental, Social responsibility, Governance) area, with the main emphasis being put on the Poland Segment<sup>55</sup>, which is the core of the Group's operations.

This report has been prepared by the CSR/ESG Team in the parent company and approved by the Benefit Systems S.A. Management Board. Individual chapters of the report were subject to internal verification by key persons in the organisation. We would like to express our gratitude to the Employees of all companies within the Benefit Systems Group for their involvement in the process of reporting non-financial information for 2021 and their help in the preparation of this report. Our thanks also go to the Marketing Department at Benefit Systems, which took care of the report's graphic design.

**Report and CSR/ESG point of contact at Benefit Systems:**  
[csr@benefitsystems.pl](mailto:csr@benefitsystems.pl)

<sup>55</sup>The description of the Group's operating segments can be found in section 1.2. *Group's structure and segments*.





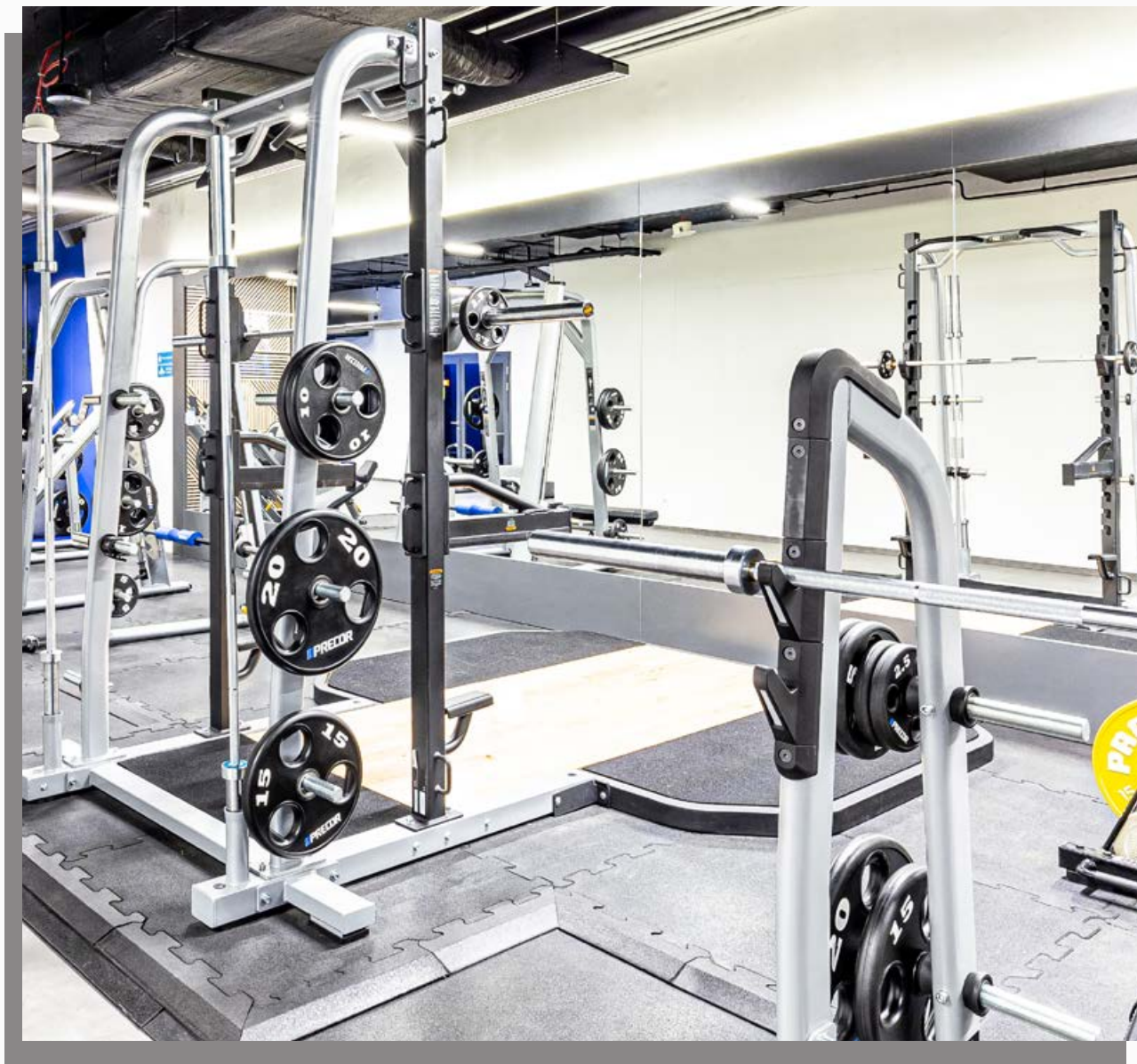
# 6.2.

## Methodology and indexes

The structure of the Benefit Systems Group Non-Financial Report 2021 is based on **five main areas of organisation evaluation as part of the B Corp certification process** (Governance, Workers, Community, Environment, Customers) and the guidelines of the Global Reporting Initiative international standard. The report for 2021 has been prepared **according to the latest version of the GRI Standards** at the CORE application level. The reporting process carried out in accordance with the GRI Standards guidelines made it possible to select the most important reporting aspects for Benefit Systems. According to the principle of materiality expressed in the GRI Standards guidelines, the report covers aspects that reflect the significant economic, environmental, and social impact of the organisation.

The content of the report also relates to the needs and expectations of our Stakeholders based on the knowledge obtained, among others, during the Stakeholder Panel conducted in October 2021. The panel results, along with the key aspects, are described in section 1.5. Our Stakeholders.

The table below contains a list of the GRI Standards indicators disclosed in the report as well as proprietary indicators specified for the Group's non-financial reporting for 2021.



**GRI Standards indicators table**

Indicator number	GRI Standard name	Indicator name	Section in the report	Page
<b>AREA: Profile indicators</b>				
<b>REPORTING ASPECT: Organisational profile</b>				
102-1	GRI 102. General Disclosures 2016	Name of the organisation	1.1. History, profile, and business model	6
102-2	GRI 102. General Disclosures 2016	Activities, brands, products, and services	1.1. History, profile, and business model	6
			1.3. Offer and products by segment	15
102-2	GRI 102. General Disclosures 2016	Activities, brands, products, and services	3.3. User programmes, services, and campaigns	76
102-3	GRI 102. General Disclosures 2016	Location of headquarters	1.1. History, profile, and business model	6
102-4	GRI 102. General Disclosures 2016	Location of operations	1.2. Group's structure and segments	10
102-5	GRI 102. General Disclosures 2016	Ownership and legal form	1.6. Business strategy and management standards	29
102-6	GRI 102. General Disclosures 2016	Supported markets	1.1. History, profile, and business model	6
			1.2. Group's structure and segments	10
102-7	GRI 102. General Disclosures 2016	Scale of operations	1.2. Group's structure and segments	10
			1.3. Offer and products by segment	15
102-8	GRI 102. General Disclosures 2016	Data regarding employees and other people providing services to the organisation	2.1. Employment structure	43
102-9	GRI 102. General Disclosures 2016	Delivery chain description	4.5. Cooperation with other Suppliers	110
102-10	GRI 102. General Disclosures 2016	Significant changes in the reported period to the organisation's size, structure, ownership form or delivery chain	1.1. History, profile, and business model	6
			1.2. Group's structure and segments	10
102-11	GRI 102. General Disclosures 2016	Explanation if and how the organisation applies the precautionary principle	1.6. Business strategy and management standards	29

102-12	GRI 102. General Disclosures 2016	External economic, environmental, and social charters, principles and other initiatives adopted or supported by the organisation	1.6. Business strategy and management standards	29
			1.7. CSR/ESG strategy development	36
102-13	GRI 102. General Disclosures 2016	Membership in associations and organisations	4.3. Participation in the B Corp movement and challenges related to recertification	101
			1.4. Our Stakeholders	20
102-14	GRI 102. General Disclosures 2016	Senior management statement	4.3. Participation in the B Corp movement and challenges related to recertification	101
			1.6. Business strategy and management standards	29
102-15	GRI 102. General Disclosures 2016	Description of key impacts, opportunities, and risks	4.3. Participation in the B Corp movement and challenges related to recertification	101
102-16	GRI 102. General Disclosures 2016	The organisation's values, code of ethics, principles, and norms of behaviour	1.6. Business strategy and management standards	29
			1.4. Mission, vision, values	20
102-17	GRI 102. General Disclosures 2016	Internal and external mechanisms to obtain advice on behaviour in ethical and legal matters as well as matters related to the integrity of the organisation	2.5. Employment rights, code of ethics, diversity, and inclusion	62
			1.6. Business strategy and management standards	29
102-32	GRI 102. General Disclosures 2016	Highest governance body's role in sustainability reporting	2.5. Employment rights, code of ethics, diversity, and inclusion	62
102-40	GRI 102. General Disclosures 2016	List of stakeholder groups engaged by the reporting organisation	6.1. About the report	128
102-41	GRI 102. General Disclosures 2016	Employees covered by collective agreements	1.5. Our Stakeholders	22
102-44	GRI 102. General Disclosures 2016	Key topics and issues raised by stakeholders and the organisation's response, including reporting	N/A	
			1.5. Our Stakeholders	22
			1.6. Business strategy and management standards	29
			3.3. User programmes, services, and campaigns	76
102-45	GRI 102. General Disclosures 2016	Including in the report business entities included in the consolidated financial statement	4.4. Partners as key Suppliers	103
			1.2. Group's structure and segments	10
102-46	GRI 102. General Disclosures 2016	Defining the report content	6.1. Summary	128
102-47	GRI 102. General Disclosures 2016	Key issues identified	6.2. Methodology and indexes	129

102-48	GRI 102. General Disclosures 2016	Explanations regarding the effects of any restatements of information provided in previous reports, including the reasons for such restatements and their impact (e.g., mergers, acquisitions, change of the base year/period, nature of business, measurement methods)	N/A	
102-49	GRI 102. General Disclosures 2016	Significant changes in relation to the previous report regarding the scope, range or measurement methods used in the report	5.1. Carbon footprint	114
102-50	GRI 102. General Disclosures 2016	Reporting period	6.1. Summary	128
102-51	GRI 102. General Disclosures 2016	Publication date of the previous report	6.1. Summary	128
102-52	GRI 102. General Disclosures 2016	Reporting cycle	6.1. Summary	128
102-53	GRI 102. General Disclosures 2016	Contact information	6.1. Summary	128
102-54	GRI 102. General Disclosures 2016	Indication whether the report has been prepared in accordance with the GRI Standards (Core or Comprehensive option)	6.2. Methodology and indexes	129
102-55	GRI 102. General Disclosures 2016	GRI Index, Table of GRI Indicators and Accounting Act Guidelines	6.2. Methodology and indexes	129
102-56	GRI 102. General Disclosures 2016	Policy and current practice with regard to external report verification	N/A	
205-3	GRI 102. General Disclosures 2016	Confirmed corruption cases and undertaken actions	1.6. Business strategy and management standards (no cases reported)	29
<b>AREA: Environment</b>				
<b>REPORTING ASPECT: Environmental management</b>				
103-1	GRI 103. Management approach 2016	Explanation of issues identified as important, including indication of restrictions	5. Environment and climate	112
103-2	GRI 103. Management approach 2016	The management approach and its components	1.6. CSR/ESG strategy development	29
103-3	GRI 103. Management approach 2016	The management approach evaluation	5. Environment and climate	112
302-1	GRI 302. Energy 2016	Energy consumption	5.1. Carbon footprint	114
303-5	GRI 303. Water and sewage 2018	Water consumption	5.1. Carbon footprint	114
305-1	GRI 305. Emissions 2016	Total direct greenhouse gas emissions: Scope 1	5.1. Carbon footprint	114



305-2	GRI 305. Emissions 2016	Total indirect greenhouse gas emissions: Scope 2	5.1. Carbon footprint	114
305-3	GRI 305. Emissions 2016	Other indirect greenhouse gas emissions: Scope 3	5.1. Carbon footprint	114
307-1	GRI 307: Environmental compliance 2016	The amount of significant fines and non-financial sanctions for non-compliance with laws and regulations regarding environmental protection	5.4. Environmental activities (no cases reported)	123
<b>AREA: Relations with the surroundings</b>				
<b>REPORTING ASPECT: Relations with Users</b>				
			1.4. Mission, vision, values	20
103-1	GRI 103. Management approach 2016	Explanation of issues identified as important, including indication of restrictions	1.6. Business strategy and management standards	29
			3.3. User programmes, services, and campaigns	76
103-2	GRI 103. Management approach 2016	The management approach and its components	1.3. Model of cooperation with our Clients	15
			3.3. User programmes, services, and campaigns	76
103-3	GRI 103. Management approach 2016	The management approach evaluation	1.3. Model of cooperation with our Clients	15
			3.3. User programmes, services, and campaigns	76
Custom indicator	N/A	Results of Helpline quality survey	3.4. Helpline	89
<b>REPORTING ASPECT: Social involvement and promotion of a healthy lifestyle</b>				
			1.3. Mission, vision, values	15
103-1	GRI 103. Management approach 2016	Explanation of issues identified as important, including indication of restrictions	1.7. CSR/ESG strategy development	36
			3.3. User programmes, services, and campaigns	76
			3.5. Education and activation of our Clients and Users	91
			4.2. Community activating programmes	96
103-2	GRI 103. Management approach 2016	The management approach and its components	1.6. Business strategy and management standards	29
			1.7. CSR/ESG strategy development	36
			4.3. Participation in the B Corp movement and challenges related to recertification	96

103-3	GRI 103. Management approach 2016	The management approach evaluation	3.3. User programmes, services, and campaigns	76
			3.5. Education and activation of our Clients and Users	91
			4.2. Community activating programmes	96
Custom indicator	N/A	Activities promoting health and an active lifestyle	3.3. User programmes, services, and campaigns	76
			3.5. Education and activation of our Clients and Users	91
			4.2. Community activating programmes	96
<b>AREA: Workplace</b>				
<b>REPORTING ASPECT: Employment conditions and recruitment</b>				
103-1	GRI 103. Management approach 2016	Explanation of issues identified as important, including indication of restrictions	2.1. Employment structure	43
103-2	GRI 103. Management approach 2016	The management approach and its components	2.1. Employment structure	43
103-3	GRI 103. Management approach 2016	The management approach evaluation	2.1. Employment structure	43
			2.4. Periodic evaluations and opinion surveys	59
401-1	GRI 401. Employment 2016	Total number and employment rate of new employees	2.1. Employment structure	43
401-2	GRI 401. Employment 2016	Additional benefits for full-time employees	2.2. Attractive workplace and benefits	52
401-3	GRI 401. Employment 2016	Parental leave	2.5. Employment rights, code of ethics, diversity, and inclusion	62
403-5	GRI 403. Health and safety 2018	Occupational health and safety training for Employees	2.6. Health and safety	69
<b>REPORTING ASPECT: Employee development</b>				
103-1	GRI 103. Management approach 2016	Explanation of issues identified as important, including indication of restrictions	2.3. Training and development	57
103-2	GRI 103. Management approach 2016	The management approach and its components	2.2. Attractive workplace and benefits	52
			2.3. Training and development	57
103-3	GRI 103. Management approach 2016	The management approach evaluation	2.3. Training and development	57
404-1	GRI 404. Training and education 2016	Average number of training hours per employee	2.3. Training and development	57

404-2	GRI 404. Training and education 2016	Managerial skills development and continuing education programme	2.3. Training and development	57
404-3	GRI 404. Training and education 2016	Percentage of employees receiving regular reviews of their results	2.4. Periodic evaluations and opinion surveys	59
<b>REPORTING ASPECT: Diversity</b>				
			1.4. Mission, vision, values	20
103-1	GRI 103. Management approach 2016	Explanation of issues identified as important, including indication of restrictions	1.6. Business strategy and management standards	29
			2.5. Employment rights, code of ethics, diversity, and inclusion	62
103-2	GRI 103. Management approach 2016	The management approach and its components	1.6. Business strategy and management standards	29
			2.5. Employment rights, code of ethics, diversity, and inclusion	62
103-3	GRI 103. Management approach 2016	The management approach evaluation	2.5. Employment rights, code of ethics, diversity, and inclusion	62
405-1	GRI 405. Diversity and equal opportunities 2016	Composition of the management and workforce by age and gender	2.5. Employment rights, code of ethics, diversity, and inclusion	62

# 6.3.

## The scope of non-financial information required by the Accounting Act

Scope of non-financial information	Section in the report	Page
Forma sporządzenia informacji niefinansowych	6.1. Summary	128
Description of a business model	1.1 History, profile, and business model	6
Description of due diligence procedure	1.4. Mission, vision, values	20
Description of significant risks and risk management methods	1.6. Business strategy and management standards	29
Description of policies adopted in social area	1.6. Business strategy and management standards	29
	2.5. Employment rights, code of ethics, diversity, and inclusion	62
	4.5. Cooperation with other Suppliers	110
Description of policies adopted in employee area	1.6. Business strategy and management standards	29
	2.5. Employment rights, code of ethics, diversity, and inclusion	62
Description of policies adopted in respect for human rights area	1.6. Business strategy and management standards	29
	2.5. Employment rights, code of ethics, diversity, and inclusion	62
Description of policies adopted in environmental area	1.7. CSR/ESG strategy development	36
	5.4. Environmental activities	122
Description of policies adopted in counteracting corruption area	1.6. Business strategy and management standards	29
	2.5. Employment rights, code of ethics, diversity, and inclusion	62
Description of the effects of policies adopted in social area	4.2. Community activating programmes	96
	4.3. Participation in the B Corp movement and challenges related to recertification	101
Description of the effects of policies adopted in employee area	2.1. Employment structure	43
	2.4. Periodic evaluations and opinion surveys	59
	2.5. Employment rights, code of ethics, diversity, and inclusion	62
Description of the effects of policies adopted in respect for human rights area	1.6. Business strategy and management standards	29
	2.5. Employment rights, code of ethics, diversity, and inclusion	62
Description of the effects of policies adopted in environmental area	5.1. Carbon footprint	114
	5.4. Environmental activities	123
Description of the effects of policies adopted in counteracting corruption area	1.6. Business strategy and management standards	29
Information about adopted standards, principles, guidelines	6. About the report	127



# 6.4.

## Key performance indicators

Indicator	Section in the report	Page
Average number of training hours per Employee	2.3. Training and development	57
Annual employee turnover rate	2.1. Employment structure	43
Number of sports card Clients	3.2. Clients and Users in numbers	75
Number of sports card Users	1.3. Offer and products by segment	15
	3.2. Clients and Users in numbers	75
Number of MultiSport Programme Partners	4.4. Partners as key Suppliers	103
Helpline complaints indicator	3.4. Helpline	89
Group's carbon footprint	5.1. Carbon footprint	114
Energy consumption in the Group	5.1. Carbon footprint	114
Water consumption in the Group	5.1. Carbon footprint	114

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