Appendix to Resolution [•]/[•]2026 of the Extraordinary General Meeting of Benefit Systems S.A. dated 15 December 2026

Gender Balance Policy for the Governing Bodies of Benefit Systems S.A.

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1. Purpose and scope of the Policy

1.1. This "Gender Balance Policy for the Governing Bodies of Benefit Systems S.A." sets out the rules for ensuring gender balance on the Company's Management Board and Supervisory Board.

1.2. The Policy is adopted by the General Meeting in fulfilment of the obligations arising from Chapter 4aa of the Act on Public Offering, which transposes the requirements of the Directive into national law.

1.3. In particular, the Policy sets out:

a) the gender balance objective for the Company's Governing Bodies;

b) the rules governing the selection of persons for positions on the Company's Governing Bodies;

c) the rules for nominating candidates to the Company's Governing Bodies and providing them with information;

d) career development programmes for women and men;

e) the underlying principles of the human resources management strategy supporting gender balance;

f) the rules for monitoring, reporting and publishing information on gender balance.

1.4. This Policy is supplemented, in respect of the diversity objectives and criteria applicable to the Management Board and the Supervisory Board, respectively, by the Diversity Policy for Members of the Management Board and the Diversity Policy for Members of the Supervisory Board, adopted in implementation of Principle 2.1 of the Best Practice for GPW Listed Companies 2021 and applied taking into account the statutory gender balance requirements set out in this Policy.

1.5. The provisions of the Policy do not restrict the statutory powers or powers under the Company's Statutes of the Supervisory Board and the General Meeting, or shareholders' rights to nominate candidates to the Supervisory Board.

2. Definitions

For the purposes of this document, the following terms shall have the meanings set out below:

Member of the Supervisory Board – any member of the Company's Supervisory Board;

Member of the Management Board – any member of the Company's Management Board;

Best Practice 2021 – the Best Practice for GPW Listed Companies 2021, introduced pursuant to Resolution No. 13/1834/2021 of the Supervisory Board of the Warsaw Stock Exchange (GPW) dated 29 March 2021, as amended;

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Directive – Directive (EU) 2022/2381 of the European Parliament and of the Council of 23 November 2022 on improving the gender balance among directors of listed companies and related measures;

Company's Governing Bodies – the Company's Management Board and Supervisory Board;

Underrepresented Sex – the sex whose representatives hold no more than 49% of the total number of positions on the Company's Governing Bodies;

Policy or Gender Balance Policy – this Gender Balance Policy for the Governing Bodies of Benefit Systems S.A.;

Supervisory Board – the supervisory board of the Company;

Company – Benefit Systems Spółka Akcyjna;

Act on Public Offering – the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies;

General Meeting – the General Meeting of the Company;

Management Board – the management board of the Company.

3. Gender balance objective

3.1. The Company is required to ensure gender balance on the Company's Governing Bodies. This obligation shall be deemed fulfilled if:

a) the total number of positions on the Company's Governing Bodies held by persons of the Underrepresented Sex is not less than the number closest to 33% of the total number of positions on the Company's Governing Bodies;

and

b) persons of the Underrepresented Sex hold positions on each of the Company's Governing Bodies.

3.2. Achievement of the gender balance objective shall be assessed at least once a year and in connection with planned changes to the composition of the Management Board or the Supervisory Board.

3.3. Information on the current level of achievement of the gender balance objective should be made available to the competent governing body before a decision is taken on filling a position on a Company Governing Body.

4. Rules governing the selection process

4.1. The rules for selecting candidates set out in sections 4.2–4.5 shall apply where Article 90ge of the Act on Public Offering is applicable, taking into account the exemption provided for in Article 90gh of that Act.

4.2. The selection process for candidates for positions on the Company's Governing Bodies shall be conducted using clear, neutrally formulated and unambiguous criteria, applied in a non-discriminatory manner throughout the entire selection process.

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4.3. The selection criteria shall be established before the selection process begins, taking into account:

a) the qualifications of candidates, in particular their experience, knowledge and competences relevant to the position concerned;

b) the needs of the Company and its capital group;

c) the need to ensure gender balance on the Company's Governing Bodies.

4.4. Candidates shall be selected on the basis of a comparative assessment of their qualifications, taking into account the number of candidates nominated and the information available about them.

4.5. Where candidates are equally qualified, priority shall be given to the candidate of the Underrepresented Sex, subject to the possibility of departing from this rule in the exceptional cases specified in Article 90ge section 3 of the Act on Public Offering.

4.6. Where Article 90ge of the Act on Public Offering does not apply, the selection criteria and comparative assessment of candidates shall be applied in accordance with the Company's other internal regulations or a decision of the competent Company Governing Body.

5. Rules for nominating candidates

5.1. Candidates for the Management Board shall be identified, assessed and appointed within the powers of the Supervisory Board, in accordance with applicable law, the Company's Statutes and the Company's internal regulations.

5.2. Candidates for the Supervisory Board shall be nominated and elected in accordance with applicable law, the Company's Statutes and the Company's internal regulations, with due respect for the powers of the General Meeting and the rights of shareholders.

5.3. The Company shall provide shareholders, before any General Meeting whose agenda includes the election of Supervisory Board members or changes to the composition of the Supervisory Board, with information on the current level of achievement of the gender balance objective and, to the extent such information is available, the impact of the proposed changes on the achievement of that objective.

5.4. The Management Board, with the support of the relevant organizational units of the Company, shall make the organizational arrangements for the election of Supervisory Board members by the General Meeting, in particular by:

a) preparing information on the current level of achievement of the gender balance objective on the Company's Governing Bodies;

b) making available to shareholders the candidate selection criteria arising from this Policy, the Diversity Policy for Members of the Supervisory Board and any other criteria previously established by the General Meeting, where such criteria have been adopted;

c) collecting and making available to shareholders information on nominated candidates, to the extent permitted by law.

5.5. The assessment and election of Supervisory Board members fall within the powers of the General Meeting, taking into account the applicable selection criteria, available

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information on candidates and shareholders' statutory rights, including the right to nominate candidates during the General Meeting. The organizational activities of the Management Board shall not prejudice those powers or rights.

6. Candidates' right to information

6.1. A candidate for a position on a Company Governing Body has the right to obtain information to the extent provided for in the Act on Public Offering.

6.2. Where Article 90ge of the Act on Public Offering applies, the Company shall, at the request of a candidate, provide that candidate, in writing or in electronic documentary form, with information concerning:

a) the candidate selection criteria applied in the selection process for the position concerned;

b) the comparative assessment of candidates' qualifications and the reasons underlying that assessment;

c) the reasons for not selecting a candidate of the Underrepresented Sex, where such a decision was made, and the qualifications of the candidate selected for the position.

7. Career development programmes for women and men and human resources management strategy

7.1. The Company implements career development programmes for women and men and a human resources management strategy that support equal opportunities, competence development and diversity at all organizational levels.

7.2. Career development programmes include, in particular, training, workshops, mentoring, coaching, individual development plans, career paths and other activities aimed at developing professional, managerial and leadership competences.

7.3. The human resources management strategy incorporates the principles of equal treatment and non-discrimination in recruitment, development, promotion and succession processes. These processes are conducted on the basis of objective criteria, taking into account qualifications, competences, potential and the Company's needs.

7.4. The Company develops standards for conducting recruitment and development processes, in particular through measures to increase awareness among those involved in such processes, reduce the impact of unconscious bias and support objective decision-making.

7.5. In addition to programmes available to all employees, the Company may implement initiatives addressing the specific development needs of different groups, including activities supporting the development of personal, professional and leadership competences and increasing participants' self-awareness.

7.6. The relevant organizational unit of the Company responsible for human resources management shall be responsible for implementing and monitoring the activities referred to in this section.

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8. Monitoring implementation of the Policy and reporting

8.1. The implementation of the Policy shall be monitored on an ongoing basis, particularly in the event of changes in the composition of the Company's Governing Bodies, and shall be subject to periodic assessment at least once a year.

8.2. Monitoring implementation of the Policy shall include, in particular:

a) assessing the gender composition of the Management Board and the Supervisory Board;

b) assessing achievement of the gender balance objective;

c) assessing the measures taken to ensure gender balance;

d) assessing the need to update the Policy.

8.3. The Management Board shall prepare an annual report on the representation of each sex on the Company's Governing Bodies and the measures taken to ensure gender balance on those bodies.

8.4. The report shall include the information required under the Act on Public Offering, in particular:

a) the number of persons serving as Members of the Management Board and Members of the Supervisory Board during the reporting period, specifying their sex and the type of position held;

b) information on the measures taken to ensure achievement of the gender balance objective on the Company's Governing Bodies;

c) where the gender balance objective has not been achieved, the reasons for not achieving it and a comprehensive description of the measures which the Company has taken and intends to take in order to achieve that objective.

8.5. The report for the preceding year shall be submitted to the competent government administration body responsible for implementing the principle of equal treatment by 30 June of each year or, where the report forms a separate part of the management report, within six months after the end of the financial year to which it relates.

9. Publication

9.1. The Policy and the report referred to in section 8.3 shall be made available on the Company's website without delay.

9.2. The Company shall also make available on its website information on applicable legal provisions concerning gender balance on company boards and the sanctions for breaches of those provisions referred to in Article 96e section 2 of the Act on Public Offering.

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