

Report on the assessment of the validity of expenses incurred by the Bank and its Group to sponsor culture, sports, charities, media, social organisations, trade unions, etc.

In accordance with Best Practice for GPW Listed Companies 2021 (principle 2.11.5), a company and its group should provide a statement of expenses listed above along with their justification.

In 2023, the Bank pursued charitable, sponsorship, and similar activities that aimed to promote the Bank as a socially responsible organisation, actively participating in events aligned with the Bank's mission, the interests of its shareholders, and values outlined in the Framework Development Strategy of BOŚ S.A. for 2021–2023. The specific areas of focus for these activities included:

- respect for others and the environment – understood as caring for oneself and for others and protecting the natural environment,
- engagement – understood as a proactivity in executing tasks and an open creative approach to challenges,
- cooperation – understood as working together to achieve the Bank's common goals.

Aligned with the aforementioned objectives, the Bank actively engaged in charitable activities by providing donations to foundations and organisations focused on assisting the most vulnerable individuals, promoting animal welfare, and supporting educational initiatives. The Bank engaged its customers in some of its charitable activities, e.g. by implementing a programme where it donated one złoty for each customer satisfaction survey completed to organisations dedicated to animal welfare.

The DM BOŚ brokerage house focused on providing support to foundations and organisations dedicated to assisting the most vulnerable and disadvantaged individuals. A particular emphasis was placed on aiding children in their fight for life, health, fitness, and a brighter future.

Furthermore, educational and charitable initiatives are pursued by the BOŚ Foundation, which is supported in fulfilling its statutory mission through donations provided by the Bank and DM BOŚ.

No	Company	Foundation/organisation supported	Gross amount
1.	BOŚ Bank	Bank Ochrony Środowiska Foundation (2 tranches)	1,500,000
2	BOŚ Bank	Treatment and Care Centre for Children run by Sisters of Mary Immaculate	12,000
3.	BOŚ Bank	Volunteer Fire Brigade in Kołakowo	12,500
4.	BOŚ Bank	Sister Józefa Menendez <i>Pasja Życia</i> Foundation	20,000
5.	BOŚ Bank	General Karol Ziemski Patriotic Education Society	18,000
6.	BOŚ Bank	Rehabilitation Centre for Protected Animals – donation as part of the Idea-Business-Climate 2022 conference	15,000

7.	BOŚ Bank	Warsaw Institute of Banking Foundation – <i>Bakcyl</i> project 2023	10,000
8.	BOŚ Bank	<i>Ostatnia Przystań</i> Foundation	1,882
9.	BOŚ Bank	<i>Zwierzęca Kraina</i> Foundation (PLN 1 per customer satisfaction survey completed)	803
10.	BOŚ Bank	<i>Psierociniec</i> Foundation (PLN 1 per customer satisfaction survey completed)	884
11.	BOŚ Bank	<i>Bo Ja Kocham Psy</i> Foundation (PLN 1 per customer satisfaction survey completed) OK	1,677
12.	DM BOŚ	Bank Ochrony Środowiska Foundation	300,000
13.	DM BOŚ	<i>Zdążyć z Pomocą</i> Foundation for Children	67,000
14.	DM BOŚ	<i>Pożywienie Darem Serca</i> Foundation	18,000
15.	DM BOŚ	<i>Robinson Crusoe</i> Foundation	18,000
16.	DM BOŚ	Little Prince Hospice for Children in Lublin	18,000
17.	DM BOŚ	St. Padre Pio Hospice in Puck	18,000
18.	DM BOŚ	Warsaw Hospice for Children Foundation	18,000
19.	DM BOŚ	<i>Tour de Fundacja</i> charity campaign	18,000
20.	DM BOŚ	Caritas of the Archdiocese of Kraków	18,000
21.	DM BOŚ	<i>Złotowianka</i> Foundation	18,000
22.	DM BOŚ	Anna Dymna <i>Mimo Wszystko</i> Foundation	18,000
23.	DM BOŚ	Ewa Błaszczyk <i>Akogo</i> Foundation	18,000
24.	DM BOŚ	<i>Avalon</i> Foundation – Direct Assistance for the Disabled	16,000
25.	DM BOŚ	RUTKOW-SKI Sports Club	15,000
26.	DM BOŚ	<i>Serce dla Maluszka</i> Foundation	9,000
27.	DM BOŚ	<i>Słoneczko</i> Foundation for Assistance to People with Disabilities	6,000
28.	DM BOŚ	<i>SiePomaga</i> Foundation	5,000
29.	DM BOŚ	<i>Dobro Powraca</i> Foundation	3,000
30.	DM BOŚ	Caritas of the Archdiocese of Warsaw Medical Centre in Błonie	1,500

The Bank was also involved as a sponsor or partner in social, educational and environmental campaigns and events:

No	Company	Event	Gross amount
1.	BOŚ Bank	12th Night of Biologists – support for the project of the University of Silesia in Katowice	6,150
2.	BOŚ Bank	<i>UFO-Unique Off Festival</i> , a project of the Batory High School Community Foundation	15,000
3.	BOŚ Bank	49. Geographical Olympiad	18,000
4.	BOŚ Bank	RUTKOW-SKI Sports Club	20,000
5.	BOŚ Bank	<i>Poradnik antysmogowy dla właściciela domu</i> (Anti-Smog Guide for Homeowners) film project – Association of Manufacturers and Importers of Heating Equipment	10,500
6.	BOŚ Bank	Chamber of Industry and Commerce – concert in Białystok	3,690
7.	DM BOŚ	DM BOŚ as a partner of <i>Index Investment Challenge 2023</i> , a stock exchange game organised by the WSE Foundation	28,130.08

8.	DM BOŚ	DM BOŚ involvement in the <i>Summer Stock Exchange Game</i> project organised by the WSE Foundation	3,000
9.	DM BOŚ	DM BOŚ cooperation with the WSE Foundation as part of the <i>Financial Education Day</i>	8,000
10.	DM BOŚ	DM BOŚ as a partner of the International Scientific Conference <i>Energy Justice & Energy Transition</i> organised by the University of Wrocław	15,000

In 2023, the BOŚ Group spent a total of PLN 395,246 (DM BOŚ: PLN 302,500, the Bank: PLN 92,746) on charitable activities. Additionally, PLN 1,800,000 was allocated to support projects carried out under the Articles of Association of the BOŚ Foundation (DM BOŚ: PLN 300,000, the Bank: PLN 1,500,000). The Group spent PLN 127,470.08 to sponsorship activities (DM BOŚ: PLN 54,130.08, the Bank: PLN 73 340).