

Report of the Supervisory Board of ACTION S.A. on remuneration for 2024.

The Supervisory Board of ACTION S.A., with its registered office in Zamienie, conducted a comprehensive review of the remuneration of individual members of the Management Board and the Supervisory Board in accordance with the Remuneration Policy adopted by the Annual General Meeting of the Company pursuant to Resolution No. 12 of 30 June 2020 and Resolution No. 11 of 19 June 2024 (hereinafter: "Remuneration Policy") and in accordance with the contents of Article 90 g. Act of 29 July 2005 on public offerings and conditions for the introduction of financial instruments to the organised trading system and on public companies (hereinafter: "Act on Offer"), submits this remuneration report (hereinafter: "the Report").

I. Introduction

The Supervisory Board is preparing the Report for the next period – 2024. The previous Remuneration Reports of the Supervisory Board of ACTION S.A. included: a) data for the years 2019 and 2020 (in accordance with Article 36(2) of the Act of 16 October 2019 amending the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to an Organised Trading System, and on Public Companies, as well as certain other acts); b) data for the year 2021; c) data for the year 2022; d) data for the year 2023.

The current reporting period still falls within the time frame during which the Company is implementing the agreement concluded with its creditors in the remedial proceedings conducted against the Company under the Act of 15 May 2015. Restructuring Law from 1 August 2016 (commencement of proceedings) to 15 December 2020 (termination of the proceedings). The specifics of the remedial proceedings, followed by the period of implementing the agreement and its conditions, significantly influenced the economic processes within the Company, which continue to be focused on increasing its profitability and reducing operating costs. At the same time, during the reporting period, it was also noticeable that the Company was implementing investment and diversification measures to increase its business income and diversify its sources.

As a consequence of these assumptions, the implementation of the Remuneration Policy also took into account the execution of the arrangement and investment activities, alongside the simultaneous improvement in the Company's financial indicators, as reported in subsequent periodic reports for 2024. It is worth emphasising that the Company's restructuring process was successful not only in terms of its formal completion through a legally approved arrangement with creditors, but also in terms of permanent and positive modifications to its business models. This is because, despite the losses incurred by the Company in 2016-2018, the reporting period and the three years preceding it (from 2019) were a time when the Company achieved a positive financial result.

In the reporting period, by Resolution No. 11 of 19 June 2024, the General Meeting of ACTION S.A. adopted the next (second) version of the Remuneration Policy implemented in the Company, as required by Article 90 e. section 4 of the Act on Offer. In the second edition, references to the implementation of the sustainable development strategy (ESG) and related objectives have been introduced into the Remuneration Policy (sections 4.1.2.3., 4.1.2.4., 10.1.). In addition, for the sake of clarity, the second version of the Remuneration Policy removed references to the restructuring proceedings, which were concluded on the date the court decision approving the arrangement with creditors became final (15 December 2020); all instances of the phrase "under restructuring" were deleted, as well as the content of paragraph 4.1.2.8.: "Payment of variable components of remuneration during the period of the Company's sanation proceedings, unless the financial results indicate the absence of the aforementioned risk and the Administrator has agreed to their payment; (...) As of the effective date of the Policy, the members of the Management Board of the current term of office are entitled to a one-off annual bonus for 2016, the payment of which has been withheld as a result of the opening of the sanitation proceedings against the Company."); the data concerning the current terms of office of the Company's Bodies have also been modified (sections 4.3.1. and 5.3.1.).

During the reporting period, on 21 March 2024, the Supervisory Board specified the criteria of the Remuneration Policy within the scope defined in Article 90d(7) of the Act on Public Offering and point 12 of the Remuneration Policy, with regard to the cash and non-cash components of remuneration for Management Board Members for 2024.

The remuneration report for: a) the years 2019–2020 was the subject of an advisory resolution of the General Meeting of the Company (Resolution No. 9 of the Ordinary General Meeting of ACTION S.A. dated 27 May 2021); b) the year 2021 was the subject of an advisory resolution of the General Meeting of the Company (Resolution No. 9 of the Ordinary General Meeting of ACTION S.A. dated 22 June 2022); c) the year 2022 was the subject of an advisory resolution of the General Meeting of the Company (Resolution No. 9 of the Ordinary General Meeting of ACTION S.A. dated 21 June 2023); d) the year 2023 was the subject of an advisory resolution of the General Meeting of the Company (Resolution No. 7 of the Ordinary General Meeting of ACTION S.A. dated 19 June 2024) – pursuant to Article 90g(6) of the Act on Public Offering. In accordance with the content of the above resolutions, the Annual General Meeting of ACTION S.A. expressed a positive opinion on the Supervisory Board's Remuneration Report for 2019 - 2023. The aforementioned advisory resolutions of the General Meeting did not include any objections to the previous Remuneration Reports, suggestions for changes to the remuneration system in force at the Company, or proposals to amend the Remuneration Policy. The new Remuneration Policy adopted in 2024 builds on the main body of the policy to date (developing it mainly in the area of ESG topics). In this connection, the Supervisory Board of the Company, pursuant to art. 90 g. section 8 of the Act on Offer, explains that, taking into account the position of the General Meeting contained in the above-mentioned resolutions, it considers that the above elements of the Issuer's remuneration model function properly, which allows to continue decision-making and verification activities in the discussed scope based on them.

During the reporting period, the Company's governing bodies and supervisory bodies comprised:

Management Board:

Piotr Bieliński – President of the Management Board,
Sławomir Harazin – Vice-President of the Management Board.

Supervisory Board:

Iwona Bocianowska – Chairperson of the Supervisory Board,
Piotr Chajderowski – Vice-Chairperson of the Supervisory Board,
Adam Świtalski – Independent Member of the Supervisory Board,
Krzysztof Kaczmarczyk – Independent Member of the Supervisory Board,
Marek Jakubowski – Member of the Supervisory Board (Secretary of the Supervisory Board),

Piotr Chajderowski, Adam Świtalski and Krzysztof Kaczmarczyk are also members of the Company's **Audit Committee**.

II. The amount of total remuneration and remuneration from entities belonging to the same capital group of Management Board and Supervisory Board members, broken down into components and mutual proportions between these remuneration components

Information on total remuneration for the reporting period (2024) is presented below, together with comparative data for the previous year (2023), including supplementary information on remuneration paid during the reporting period for earlier periods (under "Extraordinary items"). The total remuneration data also includes remuneration values from entities belonging to the same capital group, reported under item VI. Reports.

Total remuneration (in PLN)

First and last name, function		Fixed remuneration			Variable remuneration		Extraordinary items	Pension costs	Total remuneration	Proportion fixed / variable remuneration
		Basic remuneration	Fees	Additional benefits	Annual	Multiannual				
PIOTR BIELIŃSKI, PRESIDENT OF THE MANAGEMENT BOARD,	2024	500,820.89	0.00	97 819.94	400,000.00*	0.00	250,000.00**	5,387.52	1,254,028.35	48.17%/51.83%
	2023	429,600.00	0.00	97,338.32	560,000.00***	0.00	400,000.00	4,450.56	1,491,388.88	35.63%/64.37%
SŁAWOMIR HARAZIN, VICE PRESIDENT OF THE MANAGEMENT BOARD	2024	435,600.00	0.00	80,791.66	400,000.00*	0.00	250,000.00**	5,036.16	1,171,427.82	44.51%/55.49%
	2023	427 200.00	0.00	81,629.75	560,000.00***	0.00	400,000.00	4,216.32	1,473,046.07	34.83%/65.17%
BOCIANOWSKA IWONA, CHAIRPERSON OF THE SUPERVISORY BOARD	2024	45 600.00	0.00	0.00	0.00	0.00	0.00	4,450.56	50,050.56	100%/0%
	2023	42,600.00	0.00	0.00	0.00	0.00	0.00	4,157.76	46 757.76	100%/0%
CHAJDEROWSKI PIOTR, MEMBER OF THE SUPERVISORY BOARD	2024	42,000.00	0.00	0.00	0.00	0.00	0.00	3,343.17	45,343.17	100%/0%
	2023	39,000.00	0.00	0.00	0.00	0.00	0.00	3,116.31	42,116.31	100%/0%
JAKUBOWSKI MAREK, MEMBER OF THE SUPERVISORY BOARD.	2024	42,000.00	0.00	0.00	0.00	0.00	0.00	4,099.20	46,099.20	100%/0%
	2023	39,000.00	0.00	0.00	0.00	0.00	0.00	3,806.40	42,806.40	100%/0%
KACZMARCZYK KRZYSZTOF, MEMBER OF THE SUPERVISORY BOARD,	2024	42,000.00	0.00	630.00	0.00	0.00	0.00	639.78	43,269.78	100%/0%
	2023	39,000.00	0.00	540.00	0.00	0.00	0.00	576.87	40,116.87	100%/0%
ŚWITALSKI ADAM, MEMBER OF THE SUPERVISORY BOARD	2024	42,000.00	0.00	630.00	0.00	0.00	0.00	4,099.20	46,729.20	100%/0%
	2023	39,000.00	0.00	585.00	0.00	0.00	0.00	3,806.40	43,391.40	100%/0%

*Variable remuneration was paid in 2024 for Q1, Q2, and Q3 of 2024. Due to the application of both financial and non-financial criteria in determining variable remuneration, as well as adjustments related to the Company's implementation of the arrangement, the amount of remuneration for Q4 of 2024 cannot be determined, and such remuneration cannot be recognised as due at this stage. The remuneration for Q1, Q2 and Q3 of 2024 was granted on the basis of Supervisory Board Resolutions No. 2 and 3 dated 17 December 2024. The amount of the aforementioned gross additional remuneration was as follows: Piotr Bieliński PLN 400 thousand; Sławomir Harazin: PLN 400 thousand. Remuneration awarded on the basis of sections 4.1. and 4.2. of the Remuneration Policy and the Specification of the "Remuneration

Policy" to the extent defined in Article 90d section 7 of the Act on Offer and section 12 of the Remuneration Policy adopted on the basis of Resolution No. 3 of the Supervisory Board of 21 March 2024.

** In 2024, members of the Management Board were paid additional remuneration for the third and fourth quarters of 2023, granted on the basis of Resolutions No. 2 and 3 of the Management Board dated 22 May 2024. The amount of the aforementioned gross additional remuneration amounted to: Piotr Bieliński PLN 250 thousand; Sławomir Harazin: PLN 250 thousand. Remuneration awarded on the basis of sections 4.1. and 4.2. of the Remuneration Policy and the Specification of the "Remuneration Policy" to the extent defined in Article 90d section 7 of the Act on Offer and section 12 of the Remuneration Policy adopted on the basis of Resolution No. 1 of the Supervisory Board of 17 March 2023.

*** Variable remuneration was paid in 2023 for Q1, Q2 and Q3 of that year. Due to the application of financial and non-financial criteria in determining variable remuneration, as well as adjustments related to the Company's implementation of the arrangement, the amount of remuneration for Q4 2023 could not be determined and was not recognised as due at the time of preparing the 2023 report. The remuneration for Q1, Q2 and Q3 of 2023 was granted on the basis of Supervisory Board Resolutions No. 4 and 5 dated 26 September 2023, and Resolutions No. 1 and 2 dated 14 December 2023. The total amount of the aforementioned gross additional remuneration was: Piotr Bieliński PLN 560 thousand; Sławomir Harazin: PLN 560 thousand. Remuneration awarded on the basis of sections 4.1. and 4.2. of the Remuneration Policy and the Specification of the "Remuneration Policy" to the extent defined in Article 90d section 7 of the Act on Offer and section 12 of the Remuneration Policy adopted on the basis of Resolution No. 1 of the Supervisory Board of 17 March 2023.

**In 2023, members of the Management Board were paid additional remuneration for Q4 2022, granted on the basis of Resolutions No. 3 and 4 of the Supervisory Board dated 24 May 2023. The total amount of the aforementioned gross additional remuneration was: Piotr Bieliński PLN 400 thousand; Sławomir Harazin: PLN 400 thousand. Remuneration awarded on the basis of sections 4.1. and 4.2. of the Remuneration Policy and the Specification of the "Remuneration Policy" to the extent defined in Article 90d section 7 of the Act on Offer and section 12 of the Remuneration Policy adopted on the basis of Resolution No. 10 of the Supervisory Board of 30 March 2022.

In addition, the Chairperson of the Supervisory Board provides services to the Company as part of her business activities. As the remuneration on this account is not related to the performance of functions on the basis of an appointment to the Supervisory Board, but is due for other types of services provided on the basis of a separate legal relationship, it is not included in the remuneration presented in the table above. The amount of this remuneration was therefore taken into account separately and amounted in 2024 to PLN 416,232.00 gross (that is, including value added tax). In 2023, this receivable represented PLN 221 400.00 gross (that is, including value added tax). As the Chairperson of the Supervisory Board does not act as an independent member of the Supervisory Board, the Remuneration Policy provides for the payment of the benefits described above in section 5.1.6, stating: "The Company does not allow for the possibility of additional remuneration of independent members of the Supervisory Board and members of the Audit Committee under Service Agreements, even if these services do not overlap or conflict with the tasks performed as part of the appointment as a member of the Supervisory Board of the Company."

III. Explanation of how total remuneration is consistent with the Remuneration Policy, including how it contributes to the Company's long-term performance

The total remuneration of the Management Board and Supervisory Board members is in accordance with the Remuneration Policy. In accordance with its provisions, the rule is that the Company calculates remuneration: a) for Management Board members based on fixed and variable components (section 4.1.1. of the Remuneration Policy); b) for Supervisory Board members based on fixed components (section 5.1.1. of the Remuneration Policy).

In addition, pursuant to sections 4.1.3. and 5.1.5. of the Remuneration Policy, Management Board and Supervisory Board members may be entitled to bonuses and other non-monetary benefits, including those also available to other employees of the Company, in particular: the right to use certain Company assets (in particular a company car, communication and IT devices, a credit card); the right to additional insurance (in particular personal and third-party liability insurance); the right to use additional non-wage benefits launched for persons employed by the Company and permanently cooperating with the Company (private medical care, sports packages, allowance); the right to participate in training for the purpose of improving qualifications; the right to participate, on general rules, in the pension schemes operating in the Company (including Employee Capital Plan). Members of the Management Board may also receive additional remuneration under Service Agreements, provided that these services do not overlap or interfere with the tasks performed as part of their appointment as a member of the Management Board of the Company (section 4.1.4. of the Remuneration Policy). In the case of the Supervisory Board, this rule does not apply to independent members of the Supervisory Board as well as to members of the Audit Committee (section 5.1.6. of the Remuneration Policy).

During the reporting period (2024), members of the Management Board and the Supervisory Board received fixed remuneration, base salary, and non-monetary benefits.

In addition, variable remuneration was paid and awarded to Management Board members. In accordance with section 4.1.2.2 of the Remuneration Policy, variable remuneration components are paid for quarterly and annual periods. The amount of the variable remuneration components depends on financial and non-financial performance, formulated on the basis of transparent rules and criteria and in a manner that ensures effective implementation of the Remuneration Policy. The Company documents the process of determining remuneration amounts, setting management objectives and assessing the degree of achievement of such objectives. The basis for determining the amount of variable remuneration for a given period is the assessment of the effects of achieving management objectives (in particular based on financial indicators such as: EBITDA, revenue, profit, various types of margin, the acquisition of specific customers or the value of cooperation with them, and other specific financial targets, distinct from the above, taking into account the Company's current business strategy and its long-term interests and stability (as further specified by the Supervisory Board); the current sustainability strategy, including the Company's contribution to environmental protection; the consideration of social interests; and the undertaking of actions aimed at preventing and mitigating the negative social impacts of the Company's activities. In particular, these may be based on non-financial indicators such as: maintaining appropriate quality, environmental, consumer safety, information, supply chain, and product management systems; implementing utility consumption and waste reduction programmes; promoting ethical and pro-social behaviour (including initiatives that foster a sense of community among employees); protecting against discrimination (including in the context of whistleblowing and maintaining a related reporting system); ensuring safe and hygienic working conditions; and conducting informational, charitable, or support campaign, along with any other non-financial goals or activities, consistent with the Company's current business strategy and long-term interests and stability, as specified by the Supervisory Board. The period of service to be assessed may not be longer than the period of service in the position covered by the Policy. (section 4.1.2.3 of the Remuneration Policy). Payment of variable remuneration is made after the period for which it is due, based on data from the Company's periodic report, including in particular the financial statements (with regard to financial criteria) and the declaration on non-financial information (with regard to non-financial criteria), confirmed by the statutory auditor's report (sections 4.1.2.6. - 4.1.2.7. of the Remuneration Policy).

The above assumptions of the Remuneration Policy were further clarified in the "Remuneration Policy" Specification adopted by the Supervisory Board within the scope defined in Article 90d, section 7 of the Act on Offering and section 12 of the Remuneration Policy (based on Resolution No. 3 of the Supervisory Board dated 21 March 2024 regarding monetary benefits and Resolution No. 2 of the Supervisory Board dated 30 November 2022 regarding non-monetary benefits). The rules formulated in these documents are presented in item IV. Reports.

No remuneration in the form of financial instruments was paid or awarded in 2024.

The values of remuneration paid during the reporting period were also in accordance with the Remuneration Policy. Based on sections 4.2.1.-4.2.3. of the Remuneration Policy, the following remuneration proportions for Management Board members apply in the Company:

- the total annual value of variable remuneration components paid in addition to the basic remuneration is up to 10 times the total annual value of the basic remuneration payable to Management Board members;
- the total annual value of bonuses and other non-monetary benefits awarded in addition to the basic remuneration is up to 2 times the total annual value of the basic remuneration due to Management Board members;
- the total annual value of remuneration in the form of financial instruments granted in addition to basic remuneration amounts to up to 10 times the total annual value of basic remuneration due to Management Board members.

With regard to the Supervisory Board, the above is regulated by section 5.2.1. of the Remuneration Policy, stipulating that the Supervisory Board performs control functions and therefore the remuneration of the members of the Supervisory Board includes only fixed components, representing 100% of the remuneration, which are not dependent on the results obtained in the business areas it controls.

The types and amounts of remuneration presented above corresponded to the economic situation of the Company in 2024. Further increases in the main financial indicators and the fulfilment of non-financial criteria allowed for the granting of additional remuneration to Management Board members. At the same time, the Company's Management Board is mindful of the need to implement the arrangement obligations in accordance with the content of the agreement with the creditors, and also takes into account on an ongoing basis all elements occurring in the market environment. For these reasons, the variable remunerations awarded and paid to Management Board members in 2024 have been adjusted downwards at the request of those entitled to them. These assumptions are in line with the Remuneration Policy. Pursuant to section 4.1.2.8. of the Remuneration Policy, variable remuneration components dependent on the achievement of management purposes may be assigned or paid only if their assignment or payment does not affect their financial stability of the Company and does not threaten the continuity or stability of the Company's business, including the settlement of other obligations.

The rules described above for the attribution and payment of total remuneration to Management Board and Supervisory Board members and the purposes of such remuneration during the reporting period undoubtedly contributed to the Company's long-term performance. At present, the Company's primary objectives are the implementation of the arrangement, continuous improvement of financial ratios, the execution of its current business strategy, and the pursuit of the Company's long-term interests and stability. In addition, the Company aims to continue and further develop its policy regarding non-financial goals, including sustainability. The Company's financial results for recent years confirm that the effectiveness of the remuneration system is linked to the Company's long-term performance as described. In connection with the return (after completion of the remedial proceedings) to typical business conditions and the need to achieve the above-mentioned long-term purposes, there is a greater impact of linking the motivation elements of Management Board members to the Company's interests when formulating remuneration rules.

IV. Information on the manner in which the performance criteria were applied.

As indicated in sections II and III above, remuneration in 2024 was paid based on performance-related criteria. These criteria in the Company's remuneration system refer to variable remuneration. The Remuneration Policy provides for the above criteria related to the various facets of the Company's operation and its market environment - as indicated in item III. Report (section 4.1.2.3. of the Remuneration Policy). The fulfilment of the performance criteria is a necessary condition for the award of additional variable remuneration.

Moreover, the Supervisory Board has prepared a Specification of the "Remuneration Policy" within the scope defined in Article 90d, section 7 of the Act on Offering and section 12 of the Remuneration Policy, adopted on the basis of Resolution No. 3 of the Supervisory Board dated 21 March 2024 regarding monetary and non-monetary benefits.

According to this document, additional variable remuneration is based on financial and non-financial criteria. Additional remuneration may be determined and paid when the Company shows a net profit in a settlement period. In such case, the additional remuneration is calculated for each Management Board member on net profit (taking into account the limits set out in item 4.2. of the Remuneration Policy) according to the following criteria: 1) financial: a) achievement of the assumed revenue plan of not less than 80%; b) gross margin on sales may not have a negative deviation of more than 1.5 p.p. in relation to the levels of the revenue plan for a given settlement period; c) net profit taken into account for the calculations is cleared of one-off events; d) the net profit increased year-over-year for the respective settlement period; e) if the growth dynamics of net profit do not exceed the assumed level, the remuneration rate is 40% of the applicable remuneration rate when all criteria are met; 2) non-financial criteria assessed in terms of their impact on the Company's operations, considering the current business strategy and the Company's long-term interests and stability, including: a) assessment of environmental activities; b) maintenance of management systems: quality, safety, information; c) conducting responsible communication: internal, external; d) maintenance and improvement of working conditions. The achievement of the financial purposes allow for up to 62.5% of additional remuneration and the non-financial purposes up to 37.5% of additional remuneration, provided that all specified parameters are met.

In addition, in the aforementioned Specification of Remuneration Policy, the Supervisory Board also defined remuneration criteria for non-monetary benefits. In accordance with the solution adopted in this respect, the scope of non-monetary remuneration of the Members of the Management Board of the Company includes, for the duration of their functions on the Management Board of the Company, the following permanent rights: a) the right to use certain assets of the Company, in particular - a company car (together with the payment of the costs of: compulsory and voluntary vehicle insurance, fuel, road and motorway tolls, car wash, vehicle consumables and repairs); - communication devices (mobile phone with coverage of calls, data downloads, Internet) and IT, credit card for business expenses; b) the right to additional insurance (in particular, personal and third-party liability insurance); c) the right to enjoy additional non-wage benefits (private medical care, sports packages, business travel allowance); d) the right to participate in training courses for the purpose of improving qualifications; e) the right to participate, on general principles, in the pension schemes operating in the Company (including Employee Capital Plan). At the same time, the Supervisory Board determined that the total annual value of non-monetary benefits granted to members of the Management Board of the Company in addition to the basic remuneration is up to 50% of the total annual value of the basic remuneration due to members of the Management Board.

The criteria adopted in the Remuneration Policy, relating to financial and non-financial performance, for awarding variable components of cash and non-cash remuneration, support the achievement of the current business strategy as well as the long-term interests and stability of the Company, as they are linked to factors aimed at improving the Company's financial ratios and at continuing and developing its policy on non-financial objectives. The variable remuneration criteria shaped in this way (including the determination of the scope and amount of non-monetary benefits) result in linking the motivation of Management Board members to the interests of the Company. These criteria are clarified in the Determination of the "Remuneration Policy" to the extent specified in Article 90d section 7 of the Act on offer and section 12 of the Remuneration Policy. Based on these assumptions, the Supervisory Board applies the performance criteria. The purposes of the financial and non-financial criteria are presented by the Management Board and require the approval of the Supervisory Board.

The Remuneration Policy also provides for a method of assessing the fulfilment of the performance-related criteria, indicating in section 4.1.2.5 that the degree of achievement of the stated management objectives is taken into account when assessing individual performance and the fulfilment of the financial and non-financial criteria determining the variable remuneration. The assessment of the degree of achievement of management objectives is adjusted by a risk factor based on the current market situation, which means that partial achievement of a particular purpose or criterion may be the basis for awarding variable remuneration at a reduced, performance-based amount. The fulfilment of individual criteria is assessed and verified by the Supervisory Board based on the data contained in the Company's periodic reports, as well as on the basis of the Supervisory Board's and the Company's Audit Committee's own analyses.

V. Information on the change, on an annual basis, of the remuneration, the Company's results and the average remuneration of the employees of this Company who are not members of the Management Board or the Supervisory Board, in the period of at least the last five financial years, in total, in a way that allows for comparison.

Pursuant to Article 90g section 2 item 4) of the Act on offer, the Report contains information on the annual change in remuneration, the Company's results and the average remuneration of employees of this Company who are not Management Board or Supervisory Board members. This information is included in the table below.

Comparative table of remuneration and performance of the Company over the last 5 reported financial years

Annual change	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024
Remuneration of members of the Management Board and Supervisory Board in PLN '000						
Piotr Bieliński	463/497	497/2,658	2,658/1,624	1 624/1 491	1,491/1,254	1,254
Sławomir Harazin	613/466	466/2,634	2,634/1,601	1 601/1 473	1,473/1,171	1,171
Edward Wojtysiak	0*/0*	0*/312*	312*/0*	0*/0*	0*/0*	0*
Iwona Bocianowska	26/26	26/31	31/38	38/47	47/50	50
Piotr Chajderowski	20/20	20/27	27/34	34/42	42/45	45
Marek Jakubowski	22/22	22/27	27/34	34/43	43/46	46
Krzysztof Kaczmarczyk	18/19	19/26	26/33	33/40	40/43	43
Adam Świtalski	20/20	20/28	28/34	34/43	43/47	47
Piotr Kosmala	3**/2**	2**/0*	0*/0*	0*/0*	0*/0*	0*
The Company's results (net profit/loss) in PLN '000						
	2,308/185,890	185,890 100,874	100,874/49,491	49,491/37,717	37,717/41,308	41,308
Average remuneration per full-time equivalent (FTE) of the Company's employees who are not members of the Management Board or the Supervisory Board, in PLN thousand						
	6/7	7/7.2	7.2/8.0	8.0/8.4	8.4/9.1	9.1

* A member of the body did not hold office during the financial year.

** Remuneration for serving on the supervisory board of a subsidiary.

VI. Remuneration from entities belonging to the same capital group within the meaning of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, [items 120, 295, and 1598](#)).

Information on remuneration from entities belonging to the same capital group for the reporting period (2024) is presented below, together with comparative data from the previous year (2023). The total remuneration data reported in item II. Reports, also include the following remuneration values from entities belonging to the same capital group.

First and last name, function	Fixed remuneration	Variable remuneration	Extraordinary items	Pension costs	Total remuneration	Proportion of fixed / variable remuneration
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		Basic remuneration	Fees	Additional benefits	Annual	Multiannual				
PIOTR BIELIŃSKI, PRESIDENT OF THE MANAGEMENT BOARD,	2024	116,820.89	0.00	0.00	0.00	0.00	0.00	5,387.52	122,208.41	100%/0%
	2023	45 600.00	0.00	0.00	0.00	0.00	0.00	4,450.56	50,050.56	100%/0%
SŁAWOMIR HARAZIN, VICE PRESIDENT OF THE MANAGEMENT BOARD	2024	51,600.00	0.00	0.00	0.00	0.00	0.00	5036.16	56,636.16	100%/0%
	2023	43,200.00	0.00	0.00	0.00	0.00	0.00	4,216.32	47,416.32	100%/0%
BOCIANOWSKA IWONA, CHAIRPERSON OF THE SUPERVISORY BOARD	2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
	2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
CHAJDEROWSKI PIOTR, MEMBER OF THE SUPERVISORY BOARD	2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
	2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
JAKUBOWSKI MAREK, MEMBER OF THE SUPERVISORY BOARD.	2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
	2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
KACZMARCZYK KRZYSZTOF, MEMBER OF THE SUPERVISORY BOARD,	2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
	2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
ŚWITALSKI ADAM, MEMBER OF THE SUPERVISORY BOARD	2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%/0%
	2023	0.00	0.00	465.00	0.00	0.00	0.00	0.00	0.00	100%/0%

VII. The number of financial instruments granted or offered and the main conditions for exercising rights from these instruments, including the price and the date of execution and their changes

According to the information contained in items II. and III. above, no remuneration in the form of financial instruments was paid in 2024. It should be added, however, that the Remuneration Policy provides for the above form of remuneration in respect of Management Board members. Pursuant to section 4.1.5 of the Remuneration Policy, the Company may grant remuneration to Management Board members in the form of financial instruments. Remuneration in the form of financial instruments may be granted during the term of office of a Management Board member and it is possible to acquire entitlement to remuneration in this form during this period. With regard to financial instruments granted as a form of remuneration, temporary restrictions on their disposal may be introduced, not exceeding 2 years.

Granting remuneration in the form of financial instruments can contribute to achieving the goals related to the implementation of the current business strategy and the long-term interests and stability of the Company because it increases the alignment of interests between the members of the Management Board and the Company's shareholders with the interests of the Company.

VIII. Information on the use of the option to claim back variable remuneration components

In 2024, the Company did not make use of the possibility to request the reimbursement of variable remuneration components as there were no prerequisites to formulate remuneration reimbursement requests during the reporting period.

The Remuneration Policy provides for the possibility for the Company to use the possibility to request the return of variable remuneration components. Pursuant to the wording of section 4.1.2.8. b) of the Remuneration Policy, the described remuneration components are subject to remuneration reimbursement in case it is determined that they were not due in the amount paid or were paid during the deferment period pursuant to the Remuneration Policy.

IX. Information on deviations from the procedure for implementation of the Remuneration Policy and deviations applied pursuant to Article 90f of the Act on Offer, including an explanation of the rationale and procedure, and indication of the elements from which deviations have been applied

The Remuneration Policy was adopted by the Annual General Meeting of the Company on the basis of Resolution No. 12 of 30 June 2020. This therefore occurred within the deadline set out in Article 36, section 1 of the Act of 16 October 2019 amending the Act on public offer and conditions for introducing financial instruments into the organised trading system and on public companies and certain other acts. By Resolution No. 11 of 19 June 2024, the General Meeting of ACTION S.A. adopted the next (second) version of the Remuneration Policy in force at the Company. The decision in this regard was taken in accordance with the time limit indicated in Article 90 e. section 4 of the Act on Offer.

The Company has published the Remuneration Policy and the resolution on its adoption on its website, at: <https://www.action.pl/pl/inwestor/spolka/polityka-wynagrodzen>, pursuant to Article 90 e. section 5 of the Act on Offer. The Remuneration Policy itself contains all the elements set out in Article 90 d. and Article 90 f. of the Act on Offer as well. The Remuneration Policy is also applied to remuneration relations with members of the Management Board and Supervisory Board.

Accordingly, there were no deviations from the Remuneration Policy implementation procedure during the reporting period.

With regard to deviations from the application of the Remuneration Policy set out in Article 90f of the Act on Offer (due to the fact that this is necessary to realise the long-term interests and financial stability of the company or to guarantee its profitability), the Supervisory Board has so far not made any decisions on temporary deviations from the application of the Remuneration Policy.

It should be mentioned that pursuant to sections 13.2. and 13.3. 13.3. of the Remuneration Policy, the Supervisory Board may depart from application of its provisions in a situation where the Company's financial stability is threatened and its profitability cannot be guaranteed as a result of: a) failure to execute a material part of the budget assumptions; b) occurrence of force majeure events, including epidemics, threats of epidemics, emergencies; c) current labour market conditions, which could result in the Company's resignation from, or inability to recruit, members of the Management Board or the Supervisory Board; d) pending proceedings which would result in at least partial restriction of the Management Board's own management. Deviation from the Remuneration Policy may last temporarily (up to one financial year) and concern decisions on remuneration other than basic remuneration.

In addition, the Remuneration Policy introduces fixed assumptions regarding the limitation of the payment of variable remuneration components. Pursuant to section 4.1.2.8 of the Remuneration Policy, payment of these components may be made when their allocation or payment does not affect their financial stability of the Company and does not threaten the continuity or stability of the Company's business, including the regulation of other obligations. During the period of the Company's remedial proceedings, the Administrator's approval for their payment was required.

X. Information on the value of monetary or non-monetary benefits granted for the benefit of the Management Board and Supervisory Board members' immediate family members in the event that the remuneration of the Management Board and Supervisory Board members includes such benefits.

In 2024, remuneration of President of the Management Board Piotr Bieliński included non-monetary benefits enabling their use by the persons closest to him in the amount of PLN 19,061.52. The value of these benefits was included in the Management Board member's total remuneration for the period.

With regard to other Management Board and Supervisory Board members, such benefits were not included in their remuneration.

XI. Information given on the basis of estimates concerning financial years for which the Supervisory Board was not required to prepare a remuneration report

The information provided in the Report concerning financial years for which the Supervisory Board was not required to prepare a remuneration report is based on the data contained in the published financial statements of the Company and its Capital Group.

XII. Information on personal data of Management Board and Supervisory Board members

The report does not contain personal data of the members of the Management Board and the Supervisory Board as referred to in Article 9, section 1 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ Journal of the EU L 119 of 04 May 2016, p. 1, as amended).

Zamienie, 29 April 2025

Iwona Bocianowska

Piotr Chajderowski

Adam Świtalski

Krzysztof Kaczmarczyk

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Marek Jakubowski

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