

Draft Resolutions with justifications of the Extraordinary General Meeting (“General Meeting”) of Shareholders of the Company Benefit Systems S.A.

(hereinafter referred to as the “Company”) convened on 10 March 2026 at 11:00

The General Meeting was convened at the request of a shareholder of the Company representing at least one-twentieth of the Company’s share capital, submitted pursuant to Article 400 § 1 of the Commercial Companies Code.

In accordance with Principle 4.6 of the Best Practice for Warsaw Stock Exchange (“GPW”) Listed Companies 2021, draft resolutions of the general meeting concerning matters other than procedural issues shall include a justification aimed at enabling shareholders to make informed decisions.

Below is the justification relating to the individual items on the agenda.

1. Procedural resolutions (items 2, 4, 5 and 8 of the agenda)

The draft resolutions concerning:

- the election of the Chairperson of the General Meeting (item 2),
- the election of the Ballot Counting Committee (item 4),
- the adoption of the agenda (item 5),
- the covering of the costs of convening and holding the General Meeting (item 8),

are of a procedural nature and arise from applicable legal provisions as well as established practice in the functioning of general meetings of public companies. Due to their technical character, they do not require detailed justification.

2. Justification of the draft resolution on changes in the composition of the Supervisory Board (item 6 of the agenda)

The draft resolution was submitted by the shareholder who requested that the Extraordinary General Meeting be convened. The purpose of the proposed amendment is to enable shareholders to make changes to the composition of the Supervisory Board, which, in the opinion of the requesting shareholder, is intended to strengthen corporate oversight and ensure that the composition of the Board reflects the current shareholder structure and the needs of the Company.

Pursuant to Article 385 § 1 of the Commercial Companies Code and the provisions of the Company’s Articles of Association, the appointment and removal of members of the Supervisory Board fall within the exclusive competence of the General Meeting. Candidate submissions should be made in accordance with § 20 sec. 2 of the Company’s Articles of Association, i.e., no later

than 7 (seven) days prior to the scheduled date of the General Meeting, together with the candidate's personal bio/curriculum vitae and a statement confirming whether the candidate meets the conditions specified in § 20 sec. 4 of the Articles of Association.

3. Justification of the draft resolution on the amendment of the Company's Articles of Association (item 7 of the agenda)

The proposed amendment to § 6 sec. 1 of the Company's Articles of Association is of an adaptive nature and consists of updating the amount of the share capital and the number of the Company's shares in connection with the subscription of series G shares resulting from the exercise of rights under subscription warrants issued pursuant to Resolution No. 4/03.02.2021 of the Extraordinary General Meeting of 3 February 2021, adopted as part of the incentive programme for 2021–2025.

The amendment to § 6 sec. 3 of the Articles of Association consists of a corresponding reduction of the conditional share capital by the amount representing the number of series G shares subscribed as a result of the exercise of rights under the warrants.

The proposed amendments are technical and clarifying in nature and do not result in any changes to the rights or obligations of shareholders. They also do not affect the preferential rights attached to the shares or the voting structure within the Company, but merely reflect the actual state of affairs arising from the implementation of the incentive programme.

Proposed amendments to the Company's Articles of the Association:

Current wording of the § 6 of the Company's Articles of the Association:

“§ 6

1. *The share capital of the Company amounts to PLN 3,275,742.00 (say: three million two hundred seventy five thousand and seven hundred and forty two zlotys) and is divided into 3,275,742 (say: three million two hundred seventy five thousand and seven hundred and forty two zlotys) ordinary shares, each with the nominal value of PLN 1.00 (say: one zloty), including:*
 - (a) *2,204,842 (say: two million two hundred and four thousand eight hundred and forty-two) series A bearer shares numbered from A0000001 to A2204842;*
 - (b) *200,000 (say: two hundred thousand) series B bearer shares numbered from B000001 to B200000;*
 - (c) *150,000 (say: one hundred and fifty thousand) ordinary series C bearer shares, each with the nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 6/2010 of the Extraordinary General Meeting of 24 November 2010;*
 - (d) *120,000 (say: one hundred and twenty thousand) ordinary series D bearer shares, each with the nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 19/31.05.2012 of the Ordinary General Meeting of 31 May 2012;*
 - (e) *74.700 (say: seventy four thousand seven hundred) ordinary series E bearer shares, each*

- with nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 21/15.06.2016 of the Ordinary General Meeting of 15 June 2016*
- (f) 184,000 (say: one hundred and eighty four thousand) ordinary series F bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).*
 - (g) 62,200 (say: sixty two thousand two hundred) ordinary series G bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).*
 - (h) 280,000 (say: two hundred eighty thousand) ordinary series H bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).*
2. *The series A bearer shares have been issued in return for shares in Benefit Systems Spółka z ograniczoną odpowiedzialnością which is referred to in §1 above, as a consequence of transformation of the latter company performed in accordance with Title IV of Section III of Act of 15 September 2000 – Code of Commercial Companies (Journal of Laws [Dz. U.] No. 94, Item 1037, as amended), which were covered by the assets of the transformed company.*
 3. *The contingent share capital of the Company shall amount to PLN 62,800.00 (sixty two thousand eight hundred) and shall be divided into 62,800 (sixty two thousand eight hundred) series G ordinary bearer shares with a nominal value of PLN 1.00 (one zloty) each.*
 4. *The purpose of the contingent share capital increase is to vest the right to take up the series G shares in the holders of the Subscription Warrants issued by the Company pursuant to resolution No. 4/03.02.2021 of the Extraordinary General Meeting of February 3, 2021. The persons eligible to take up the series G shares shall be the holders of the series K1, K2, L, Ł, M and N Subscription Warrants issued by the Company.*
 5. *The right to take up the shares of the series G - may be exercised by the holders of:*
 - a) series K1 subscription warrants - until 31 December 2025;*
 - b) series K2 subscription warrants - until 31 December 2025;*
 - in the event that the participation criteria specified in §2(a) of Resolution No. 4/03.02.2021 of the Extraordinary General Meeting of February 3, 2021 are met; or until 31 December 2026; in the event that the participation criteria specified in §4, section 2(b) of Resolution No. 4/03.02.2021 of the Extraordinary General Meeting of February 3, 2021 are met;*
 - c) series L subscription warrants - until 31 December 2025;*
 - d) series Ł subscription warrants - until 31 December 2025;*
 - e) series M subscription warrants - until 31 December 2025; and*
 - f) series N subscription warrants - until 31 December 2026."*

Amendments of § 6 sec. 1 and sec. 3 of the Company's Articles of the Association proposed in item 7 of the agenda:

1) Proposal of the new wording of the § 6 sec. 1:

"The share capital of the Company amounts to PLN 3,301,042.00 (say: three million three hundred one thousand and forty two zlotys) and is divided into 3,301,042 (say: three million three hundred one thousand and forty two) ordinary shares, each with the nominal value of PLN 1.00 (say: one zloty), including:

- (a) 2,204,842 (say: two million two hundred and four thousand eight hundred and forty-two) series A bearer shares numbered from A0000001 to A2204842;*
- (b) 200,000 (say: two hundred thousand) series B bearer shares numbered from B000001 to B200000;*
- (c) 150,000 (say: one hundred and fifty thousand) ordinary series C bearer shares, each with the nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 6/2010 of the Extraordinary General Meeting of 24 November 2010;*

- (d) 120,000 (say: one hundred and twenty thousand) ordinary series D bearer shares, each with the nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 19/31.05.2012 of the Ordinary General Meeting of 31 May 2012;
- (e) 74,700 (say: seventy four thousand seven hundred) ordinary series E bearer shares, each with nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 21/15.06.2016 of the Ordinary General Meeting of 15 June 2016
- (f) 184,000 (say: one hundred and eighty four thousand) ordinary series F bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).
- (g) 87,500 (say: eighty seven thousand five hundred) ordinary series G bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).
- (h) 280,000 (say: two hundred eighty thousand) ordinary series H bearer shares, each with the nominal value of PLN 1.00 (say: one zloty)."

2) Proposal of the new wording of the § 6 sec. 3:

"The contingent share capital of the Company shall amount to PLN 37,500.00 (thirty seven thousand five hundred) and shall be divided into 37,500 (thirty seven thousand five hundred) series G ordinary bearer shares with a nominal value of PLN 1.00 (one zloty) each."

Draft Resolution in accordance with corresponding items of the agenda

In accordance with point 2 of the Agenda:

**Resolution No. ____
of the Extraordinary General Meeting of Shareholders
of company under the business name of BENEFIT SYSTEMS Spółka Akcyjna
with its registered seat in Warsaw
of 10 March 2026
on electing the Chairperson of the General Meeting**

§1.

The Extraordinary General Meeting of Shareholders hereby elects [●] to the Chairperson of the General Meeting.

§2.

The Resolution enters into force upon its adoption.

In accordance with point 4 of the Agenda:

**Resolution No. ____
of the Extraordinary General Meeting of Shareholders
of company under the business name of BENEFIT SYSTEMS Spółka Akcyjna
with its registered seat in Warsaw (hereinafter, the “Company”)
of 10 March 2026
on electing the Counting Committee**

§1.

The Extraordinary General Meeting of Shareholders hereby elects the Counting Committee composed of [●].

§2.

The Resolution enters into force upon its adoption.

In accordance with point 5 of the Agenda:

Resolution No. ____
of the Extraordinary General Meeting of Shareholders
of company under the business name of BENEFIT SYSTEMS Spółka Akcyjna
with its registered seat in Warsaw (hereinafter, the “Company”)
of 10 March 2026

§1.

The Extraordinary General Meeting of Shareholders hereby approves the agenda of the General Meeting which takes place on 10 March 2026, at 11:00 am.:

1. Opening of the Extraordinary General Meeting.
2. Election of the Chairperson of the Extraordinary General Meeting.
3. Confirmation of the proper convening of the Extraordinary General Meeting and its ability to adopt resolutions.
4. Election of the Ballot Counting Committee.
5. Adoption of the agenda of the Extraordinary General Meeting.
6. Changes in the composition of the Supervisory Board.
7. Adoption of a resolution on the amendments of the Company’s Articles of Association.
8. Adoption of a resolution on covering the costs of convening and holding the Extraordinary General Meeting.
9. Closing of the meeting

§2.

The Resolution enters into force upon its adoption.

In accordance with point 6 of the Agenda:

Resolution No. ____
of the Extraordinary General Meeting of Shareholders
of company under the business name of BENEFIT SYSTEMS Spółka Akcyjna
with its registered seat in Warsaw (hereinafter, the “Company”)
of 10 March 2026
on the appointment of a member of the Supervisory Board

§1.

The Extraordinary General Meeting appoints Ms/Mr [●] as a member of the Supervisory Board.

§2.

The Resolution enters into force upon its adoption.

In accordance with point 7 of the Agenda:

Resolution No. _____
of the Extraordinary General Meeting of Shareholders
of company under the business name of BENEFIT SYSTEMS Spółka Akcyjna
with its registered seat in Warsaw (hereinafter, the “Company”)
of 10 March 2026
on the amendments of the Company’s Articles of Association

§1.

The Extraordinary General Meeting resolves as follows:

1. § 6 Section 1 of the Company’s Articles of Association is hereby amended to read as follows:

“The share capital of the Company amounts to PLN 2,933,542.00 (say: two million nine hundred thirty three thousand and five hundred and forty two zlotys) and is divided into 2, 933,542.00 (say: two million nine hundred thirty three thousand and five hundred and forty two) ordinary shares, each with the nominal value of PLN 1.00 (say: one zloty), including:

- (a) 2,204,842 (say: two million two hundred and four thousand eight hundred and forty-two) series A bearer shares numbered from A0000001 to A2204842;*
- (b) 200,000 (say: two hundred thousand) series B bearer shares numbered from B000001 to B200000;*
- (c) 150,000 (say: one hundred and fifty thousand) ordinary series C bearer shares, each with the nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 6/2010 of the Extraordinary General Meeting of 24 November 2010;*
- (d) 120,000 (say: one hundred and twenty thousand) ordinary series D bearer shares, each with the nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 19/31.05.2012 of the Ordinary General Meeting of 31 May 2012;*
- (e) 74,700 (say: seventy four thousand seven hundred) ordinary series E bearer shares, each with nominal value of PLN 1.00 (say: one zloty), which have been taken up as a result of exercise of the rights derived from subscription warrants issued by the Company on the basis of Resolution No. 21/15.06.2016 of the Ordinary General Meeting of 15 June 2016*
- (f) 184,000 (say: one hundred and eighty four thousand) ordinary series F bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).*
- (g) 87,500 (say: eighty seven thousand five hundred) ordinary series G bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).*
- (h) 280,000 (say: two hundred eighty thousand) ordinary series H bearer shares, each with the nominal value of PLN 1.00 (say: one zloty).”*

2. § 6 Section 3 of the Company’s Articles of Association is hereby amended to read as follows:

3. *“The contingent share capital of the Company shall amount to PLN 37,500.00 (thirty seven thousand five hundred) and shall be divided into 37,500 (thirty seven thousand five hundred) series G ordinary bearer shares with a nominal value of PLN 1.00 (one zloty) each.”*

§2.

The resolution enters into force upon its adoption; however, the amendments to the Company’s Articles of Association shall become effective upon their registration by the competent registry court in the Register of Entrepreneurs of the National Court Register.

§3.

The Supervisory Board of Company is hereby authorized to adopt an amended and restated text of the Articles of Association, reflecting the amendments set out in this Resolution.

In accordance with point 8 of the Agenda:

**Resolution No. ____
of the Extraordinary General Meeting of Shareholders
of company under the business name of BENEFIT SYSTEMS Spółka Akcyjna
with its registered seat in Warsaw (hereinafter, the “Company”)
of 10 March 2026
on the amendments of the Company’s Articles of Association**

Acting pursuant to Article 400 § 4 of the Commercial Companies Code, the Extraordinary General Meeting of the Company hereby resolves as follows:

§1.

The costs of convening and holding the Extraordinary General Meeting shall be borne by the Company.

§2.

The Resolution enters into force upon its adoption.

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