

For item 15) of the agenda:

**Resolution No. [●]/[●] 2026
of the Ordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw
dated 10 June 2026**

on the establishment of the Incentive Scheme for 2026–2028

The Annual General Meeting of Benefit Systems S.A. with its registered office in Warsaw (the "**Company**"):

- 1) having regard to the need to:
 - (i) ensure appropriate motivation for persons key to the development of the Company's capital group (the "**Capital Group**" or the "**Group**"), i.e. members of the Company's management board (the "**Management Board**") and members of the Group's senior and middle management;
 - (ii) shape the remuneration level of such persons in a manner supporting the achievement of the Company's long-term business objectives and the growth of its value;
- 2) taking into account the benefits of more closely aligning the interests of persons key to the Group with the interests of the Company and its shareholders by supporting their participation in the Company's shareholding structure,

resolves as follows:

§ 1.

Establishment of the Scheme

1. An incentive scheme for 2026–2028 is established in the Company (the "**Incentive Scheme**" or the "**Scheme**") for persons key to the Capital Group, including members of the Management Board.
2. The General Meeting entrusts the supervisory board of the Company (the "**Supervisory Board**") with adopting the rules of the Scheme, setting out the detailed rules for its implementation within the limits specified in this resolution (the "**Rules**").
3. The Rules shall be adopted within 1 month from the date of this resolution.

§ 2.

Principles of the Scheme

1. The Scheme shall consist in the issue by the Company of no more than 99,000 registered subscription warrants (the "**Warrants**") referred to in Article 453 § 2 of the Act of 15 September 2000 – Commercial Companies Code.
2. Each Warrant shall entitle its holder to subscribe for 1 series I share of the Company (a "**Share**").
3. The Warrants shall be issued as part of a conditional share capital increase of the Company, excluding the pre-emptive rights of the Company's shareholders.

4. The Warrants shall be issued in series, with a maximum of 16,500 Warrants per series, as follows:
- in 2026, series O and P Warrants shall be issued (1st tranche);
 - in 2027, series R and S Warrants shall be issued (2nd tranche);
 - in 2028, series T and U Warrants shall be issued (3rd tranche).
5. The Warrants shall be issued in three tranches in 2026–2028, provided that the possibility to subscribe for Shares shall depend on achieving the financial results specified in this resolution in the following three performance periods (the “**Performance Periods**”):

<i>Performance Period:</i>	<i>Start Date:</i>	<i>End Date:</i>
<i>Performance Period I</i>	1 January 2026	31 December 2028
<i>Performance Period II</i>	1 January 2027	31 December 2029
<i>Performance Period III</i>	1 January 2028	31 December 2030

6. For the purposes of exercising the rights attached to the Warrants:
- “**EBITpS**” means the sum of Consolidated Normalized Operating Profit per Share achieved in the three consecutive years of a given Performance Period;
 - “**PBTpS**” means the sum of Consolidated Normalized Profit Before Tax per Share achieved in the three consecutive years of a given Performance Period;
 - “**Consolidated Normalized Operating Profit per Share**” means the quotient of:
 - the consolidated operating profit disclosed in the Company’s audited consolidated financial statements, adjusted for the impact of: one-off, non-recurring or non-operational events, including non-cash events or events related to M&A transactions, changes in accounting policies during the performance measurement period, costs of the Scheme, the hyperinflation effect resulting from the application of IAS 29, amortization or settlement of intangible assets (customer relationships) arising in the purchase price allocation (Purchase Price Allocation) process in connection with the acquisition of 100% of the shares in the share capital of the Turkish company Mars Spor Kulübü ve Tesisleri İşletmeciliği A.Ş., and gains or losses arising from unrealized foreign exchange differences;
 - and
 - the weighted average number of ordinary shares of the Company disclosed in the audited consolidated financial statements of the Company;
 - “**Consolidated Normalized Profit Before Tax per Share**” means the quotient of:
 - the consolidated profit before tax disclosed in the Company’s audited consolidated financial statements, adjusted for the impact of: one-off, non-recurring or non-operational events, including non-cash events or events related to M&A transactions, changes in accounting policies during the performance measurement period, costs of the Scheme, the hyperinflation effect resulting from the application of IAS 29, amortization or settlement of intangible assets (customer relationships) arising in the purchase price allocation (Purchase Price Allocation) process in connection with the acquisition of 100% of the shares in the share capital of the Turkish company Mars Spor Kulübü ve Tesisleri İşletmeciliği A.Ş., and gains or losses arising from unrealized foreign exchange differences;
 - and

- (ii) the weighted average number of ordinary shares of the Company disclosed in the audited consolidated financial statements of the Company.
- 7. The Supervisory Board is authorized to verify adjustments to consolidated operating profit and consolidated profit before tax, in accordance with section 6(c)(i) and section 6(d)(i) above, for the purposes of determining the achievement of the objectives under the Scheme. Any such adjustments shall be applied only to reflect the circumstances expressly specified in section 6(c)(i) or section 6(d)(i).

§ 3. Eligible Persons

1. Persons entitled to subscribe for the Warrants (the "**Eligible Persons**") shall be persons in a total number not exceeding 149.
2. Warrants may be granted only to persons key to the Capital Group who, as at the date of subscription for the Warrants, remain in an employment relationship or another legal relationship with the Company or another entity from the Capital Group, on the basis of which they actually perform work or provide services for remuneration (the "**Employment Relationship**").
3. Warrants may not be granted to a person whose Employment Relationship has been terminated, expired or notice of termination has been given before the date of subscription for the Warrants.
4. The list of Eligible Persons, together with the number of Warrants of a given series granted to them:
 - a) with respect to members of the Management Board – shall be determined by the Supervisory Board;
 - b) with respect to other persons – shall be determined by the Management Board, taking into account the positions, scope of duties and level of responsibility of such persons within the Capital Group.
5. The number of Warrants granted to a given Eligible Person within a given tranche shall be equal for:
 - a) series O and P Warrants;
 - b) series R and S Warrants;
 - c) series T and U Warrants.
6. Warrants shall be granted and offered for subscription free of charge within the following periods:
 - a) within 2 months from the date of registration in the register of entrepreneurs of the amendment to the Company's Statute regarding the conditional increase of the Company's share capital for the purpose of granting the right to subscribe for Shares to holders of the Warrants – with respect to series O and P Warrants;
 - b) by the end of March 2027 – with respect to series R and S Warrants;
 - c) by the end of March 2028 – with respect to series T and U Warrants.
7. It is determined that:
 - a) no more than 50% of the Warrants of a given series may be allocated to members of the Management Board;
 - b) no Eligible Person may be granted more than 10% of the Warrants of a given series,

provided that Warrants of a given series not granted to members of the Management Board may, by decision of the Management Board, be granted to other key persons in the Capital Group.

8. Warrants may be subscribed for by an Eligible Person within 2 weeks from the date they are offered for subscription.

§ 4.

Exercise of Rights from the Warrants

1. Warrants:
 - a) series O, R and T shall entitle their holders to subscribe for Shares by reference to the achievement of the EBITpS target;
 - b) series P, S and U shall entitle their holders to subscribe for Shares by reference to the achievement of the PBTpS target.

Tranche I (2026)

2. Series O Warrants shall entitle their holders to subscribe for Shares upon achievement of an EBITpS value for the entire Performance Period I of at least PLN 1,240.70, provided that if EBITpS is at least PLN 1,116.60 but less than PLN 1,240.70, rights may be exercised from 50% of the series O Warrants granted to a given Eligible Person, and such percentage shall increase proportionally to the achieved EBITpS level according to the following formula, rounded to a whole number of Warrants:

$$X = 50 + 50 \times (\text{EBITpS} - 1,116.60) / 124.10$$

where "X" means the percentage of series O Warrants subscribed for by a given Eligible Person from which rights to subscribe for Shares may be exercised, provided that X may not exceed 100%.

3. Series P Warrants shall entitle their holders to subscribe for Shares upon achievement of a PBTpS value for the entire Performance Period I of at least PLN 1,078.70, provided that if PBTpS is at least PLN 970.80 but less than PLN 1,078.70, rights may be exercised from 50% of the series P Warrants granted to a given Eligible Person, and such percentage shall increase proportionally to the achieved PBTpS level according to the following formula, rounded to a whole number of Warrants:

$$Y = 50 + 50 \times (\text{PBTpS} - 970,80) / 107.90$$

where "Y" means the percentage of series P Warrants subscribed for by a given Eligible Person from which rights to subscribe for Shares may be exercised, provided that Y may not exceed 100%.

Tranche II (2027)

4. Series R Warrants shall entitle their holders to subscribe for Shares upon achievement of an EBITpS value for the entire Performance Period II of at least PLN 1,422.80, provided that if EBITpS is at least PLN 1,280.50 but less than PLN 1,422.80, rights may be exercised from 50% of the series R Warrants granted to a given Eligible Person, and such percentage shall increase proportionally to the achieved EBITpS level according to the following formula, rounded to a whole number of Warrants:

$$X = 50 + 50 \times (\text{EBITpS} - 1,280.50) / 142.30$$

where "X" means the percentage of series R Warrants subscribed for by a given Eligible Person from which rights to subscribe for Shares may be exercised, provided that X may not exceed 100%.

5. Series S Warrants shall entitle their holders to subscribe for Shares upon achievement of a PBTpS value for the entire Performance Period II of at least PLN 1,237.00, provided that if PBTpS is at least PLN 1,113.30 but less than PLN 1,237.00, rights may be exercised from 50%

of the series S Warrants granted to a given Eligible Person, and such percentage shall increase proportionally to the achieved PBTpS level according to the following formula, rounded to a whole number of Warrants:

$$Y = 50 + 50 \times (\text{PBTpS} - 1,113.30) / 123.70$$

where "Y" means the percentage of series S Warrants subscribed for by a given Eligible Person from which rights to subscribe for Shares may be exercised, provided that Y may not exceed 100%.

Tranche III (2028)

6. Series T Warrants shall entitle their holders to subscribe for Shares upon achievement of an EBITpS value for the entire Performance Period III of at least PLN 1,629.90, provided that if EBITpS is at least PLN 1 466.90 but less than PLN 1,629.90, rights may be exercised from 50% of the series T Warrants granted to a given Eligible Person, and such percentage shall increase proportionally to the achieved EBITpS level according to the following formula, rounded to a whole number of Warrants:

$$X = 50 + 50 \times (\text{EBITpS} - 1,466.90) / 163$$

where "X" means the percentage of series T Warrants subscribed for by a given Eligible Person from which rights to subscribe for Shares may be exercised, provided that X may not exceed 100%.

7. Series U Warrants shall entitle their holders to subscribe for Shares upon achievement of a PBTpS value for the entire Performance Period III of at least PLN 1,417.10, provided that if PBTpS is at least PLN 1,275.40 but less than PLN 1,417.10, rights may be exercised from 50% of the series U Warrants granted to a given Eligible Person, and such percentage shall increase proportionally to the achieved PBTpS level according to the following formula, rounded to a whole number of Warrants:

$$Y = 50 + 50 \times (\text{PBTpS} - 1,274.40) / 141.70$$

where "Y" means the percentage of series U Warrants subscribed for by a given Eligible Person from which rights to subscribe for Shares may be exercised, provided that Y may not exceed 100%.

§ 5.

Subscription for Shares and Issue Price

1. It is determined that the right to subscribe for Shares under the Warrants may be exercised only in the period from 1 January to 31 March:
 - a) in the case of series O and P Warrants – in 2030;
 - b) in the case of series R and S Warrants – in 2031;
 - c) in the case of series T and U Warrants – in 2032.
2. Upon the ineffective expiry of the period for exercising the right to subscribe for Shares under a given Warrant, such Warrant shall expire in full.
3. The issue price of the Shares (the "**Issue Price**") shall be the arithmetic average of the closing prices of the Company's shares on the main market of the WSE over the 1-month period preceding the date falling 2 business days before the date of adoption of this resolution, i.e. PLN 4347,50, reduced by the total amount of dividends paid by the Company from the date of adoption of this resolution until the date of subscription for the Shares, calculated per one share of the Company.

§ 6.

Termination of Employment Relationship

1. For the purposes of the Scheme:

- a) **“Bad Leaver”** means an Eligible Person whose Employment Relationship ceased or was terminated due to:
 - (i) a serious breach of duties arising from the Employment Relationship;
 - (ii) intentional action to the detriment of the Company or another entity from the Capital Group;
 - (iii) the occurrence of circumstances justifying termination of the Employment Relationship without notice due to the fault of the Eligible Person;
 - (iv) intentional breach of a non-compete obligation;
 - (v) intentional breach of confidentiality or business secrecy obligations;
 - b) **“Good Leaver”** means an Eligible Person whose Employment Relationship ceased or was terminated for reasons other than those constituting a Bad Leaver event expressly specified in section 1(a) above, including in particular as a result of:
 - (i) death;
 - (ii) permanent incapacity for work;
 - (iii) retirement;
 - (iv) termination of the Employment Relationship for reasons not attributable to the Eligible Person;
 - (v) reorganization within the Capital Group;
 - (vi) resignation by the Eligible Person.
2. If the Employment Relationship of an Eligible Person ceases before the date of exercise of rights under the Warrants:
- a) in the case of a Good Leaver event resulting from the resignation submitted by the Eligible Person, the Eligible Person shall retain the right to subscribe for Shares only under such number of Warrants held by them as corresponds to the proportion of the number of full calendar years completed within the relevant three-year Performance Period before the date of termination of the Employment Relationship to the three years of such Performance Period, i.e.:
 - (i) 2026–2028 – for series O and P Warrants;
 - (ii) 2027–2029 – for series R and S Warrants;
 - (iii) 2028–2030 – for series T and U Warrants;whereas the right to subscribe for Shares under the remaining Warrants shall expire in full;
 - b) in the case of any other Good Leaver event, the Eligible Person shall retain the right to subscribe for Shares under the Warrants held by them in a number determined proportionally to the period during which the Eligible Person remained in the Employment Relationship within the relevant Performance Period, i.e.:
 - (i) 2026–2028 – for series O and P Warrants;
 - (ii) 2027–2029 – for series R and S Warrants;
 - (iii) 2028–2030 – for series T and U Warrants;whereas the right to subscribe for Shares under the remaining Warrants shall expire in full;
 - c) in the case of a Bad Leaver event, the Eligible Person shall forfeit all rights to subscribe for Shares under all Warrants.

3. For the purposes of the Scheme:
- a) a change of function, scope of responsibilities, promotion or transfer of an Eligible Person within the Capital Group shall not in itself constitute grounds for the loss of rights under the Warrants held by such Eligible Person;
 - b) a change in the legal basis for the provision of work or services by an Eligible Person, including the change from one Employment Relationship to another Employment Relationship with the same or another entity within the Capital Group, shall not constitute termination of the Employment Relationship;
 - c) termination of the Employment Relationship shall occur exclusively upon the definitive termination of all legal relationships constituting an Employment Relationship between the Eligible Person and the Company or other entities within the Capital Group.

§ 7.
Entry into force

This resolution shall enter into force upon its adoption.