Draft Resolutions

for the Extraordinary General Meeting of Benefit Systems Spółka Akcyjna

(the "Company")
convened for 15 December 2026 at 11 a.m.

(the "Extraordinary General Meeting")

The Extraordinary General Meeting was convened by the Management Board of the Company pursuant to Articles 398, 399 § 1, 402¹ and 402² of the Act of 15 September 2000 – the Commercial Companies Code (consolidated text: Journal of Laws of 2024, item 18, as amended) (the "**Commercial Companies Code**" or the "**CCC**") at the request of a shareholder of the Company representing at least one-twentieth of the Company's share capital, submitted in accordance with Article 400 § 1 of the CCC.

In accordance with Principle 4.6 of the Best Practice for GPW Listed Companies 2021, draft resolutions of the general meeting concerning matters other than procedural matters include a statement of reasons intended to enable shareholders to make informed decisions.

The statement of reasons relating to the individual items on the agenda is presented below.

1. Resolutions of a procedural nature (items 2, 4, 5 of the agenda)

Draft resolutions concerning:

- the election of the Chairperson of the Extraordinary General Meeting (item 2),
- the election of the Scrutiny Committee (item 4),
- the adoption of the agenda (item 5),

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

2. Rationale of the draft resolution on the adoption of the Gender Balance Policy for the Company's Governing Bodies (item 6 of the agenda)

The draft resolution provides for the adoption by the General Meeting of the Gender Balance Policy for the Company's Governing Bodies (the "**Gender Balance Policy**"). The Gender Balance Policy complies with the requirements set out in Article 90gd section 2 of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies (the "**Act on Public Offering**") and covers, in particular, the rules governing the selection process for positions in the Company's governing bodies aimed at achieving the gender balance objective specified in Article 90gc section 2 of the Act on Public Offering, the rules for nominating candidates, career development programmes for women and men, and human resources management strategies. Pursuant to Article 90gd section 1 of the Act on Public Offering, the Gender Balance Policy shall be adopted by the General Meeting by way of a resolution.

The adoption of the Gender Balance Policy also fulfils the obligation introduced by the Act of 3 July 2026 amending the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies and the Act on the Implementation of Certain Provisions of European Union Law on Equal Treatment (Journal of Laws of 2026, item 1034; the "**Amending Act**").

Pursuant to Article 3 section 1 of the Amending Act, the Company is required to adopt the Gender Balance Policy no later than the conclusion of the first General Meeting convened after the entry into force of the Amending Act. As the present General Meeting is the first General Meeting of the Company convened after that date, the Management Board has supplemented the agenda specified in the shareholder's request by adding an item concerning the adoption of the Gender Balance Policy.

3. Rationale of the draft resolution on amendments to the Diversity Policy for Members of the Company's Supervisory Board (item 7 of the agenda)

The draft resolution provides for amendments to the Diversity Policy for Members of the Company's Supervisory Board (the "**Diversity Policy**"). The Diversity Policy sets out the objectives and areas of diversity in the composition of the Supervisory Board, including, in particular, education, knowledge and skills, professional experience, age and gender, which are taken into account when assessing the needs of the Supervisory Board as a whole and monitoring the implementation of the Diversity Policy.

The proposed amendments to the Diversity Policy take into account the entry into force of the provisions of Chapter 4aa of the Act on Public Offering and the content of the Gender Balance Policy for the Company's Governing Bodies proposed for adoption. The revised wording of the Diversity Policy clarifies its scope and its relationship with the regulations governing gender balance.

The Diversity Policy sets out the objectives and areas of diversity in the composition of the Supervisory Board, while the provisions of the Act on Public Offering and the Gender Balance Policy for the Company's Governing Bodies establish the rules for selecting candidates and achieving the gender balance objective in the Management Board and the Supervisory Board.

This approach is intended to ensure compliance with applicable law and consistency among the Company's internal regulations.

The Diversity Policy also takes into account Principle 2.1 of the Best Practice for GPW Listed Companies 2021, including the objective of ensuring that members of the less represented gender account for at least 30% of the composition of the Supervisory Board, and supports compliance with Principle 2.2 of the Best Practice for GPW Listed Companies 2021.

In view of the scope of the proposed amendments and the need to ensure that the Diversity Policy is coherent and clearly structured, it is appropriate to amend the Diversity Policy by adopting its revised wording in its entirety.

4. Rationale of the draft resolution on the appointment of a member of the Company's Supervisory Board (item 8 of the agenda)

The draft resolution was submitted by the shareholder together with the request to convene the Extraordinary General Meeting. In the rationale accompanying the draft resolution, the shareholder stated that the purpose of the proposed resolution is to fill the vacancy on the Supervisory Board to the extent necessary to ensure its proper functioning, strengthen shareholder oversight and align the composition of the Supervisory Board with the Company's current shareholding structure and needs.

Pursuant to Article 385 § 1 of the Commercial Companies Code and the provisions of the Company's Statutes, the appointment and removal of members of the Supervisory Board fall within the powers of the General Meeting.

Nominations should be submitted in accordance with § 17 section 2 of the Company's Statutes, no later than 3 (three) days before the scheduled date of the Extraordinary General Meeting, together with each candidate's curriculum vitae and a statement confirming whether or not the candidate meets the requirements set out in § 17 section 4 of the Company's Statutes.

The draft revised By-Laws also take into account applicable law, the Best Practice for GPW Listed Companies 2021, and experience gained from organizing and conducting the Company's General Meetings. The revised By-Laws are intended to clarify and streamline the rules governing the organization and conduct of General Meetings, participation in General Meetings and the exercise of related rights, as well as to eliminate outdated or unclear provisions and reduce the repetition of statutory provisions and provisions of the Company's Statutes.

5. Rationale of the draft resolution on amendments to the By-Laws of the Company's General Meeting (item 9 of the agenda)

The proposed adoption of the revised wording of the By-Laws of the Company's General Meeting (the "**By-Laws**") is intended to align the By-Laws with the amendments to the Company's Statutes introduced by Resolution No. 4/21.07.2026 of the Extraordinary General Meeting of the Company dated 21 July 2026 and registered in the register of entrepreneurs of the National Court Register on 4 September 2026.

The draft revised By-Laws also take into account applicable law, the Best Practice for GPW Listed Companies 2021, and experience gained from organising and conducting the Company's General Meetings. The revised By-Laws are intended to clarify and streamline the rules governing the organisation and conduct of General Meetings, participation in General Meetings and the exercise of related rights, as well as to eliminate outdated or unclear provisions and reduce the repetition of statutory provisions and provisions of the Company's Statutes.

In view of the scope of the proposed amendments, it is appropriate to amend the By-Laws by adopting a revised version that replaces the existing wording in its entirety.

6. Rationale of the draft resolution on the Company bearing the costs of convening and holding the Extraordinary General Meeting (item 10 of the agenda)

Pursuant to Article 400 § 4 of the Commercial Companies Code, where an Extraordinary General Meeting is convened at the request of an entitled shareholder, the General Meeting shall adopt a resolution determining who shall bear the costs of convening and holding the meeting. The proposed draft resolution provides that these costs shall be borne by the Company.

Draft Resolutions for the respective items of the agenda

For item 2 of the agenda:

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on electing the Chairperson of the Extraordinary General Meeting

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw elects [●] as Chairperson of the General Meeting.

§ 2.

This resolution shall enter into force upon its adoption.

For item 4 of the agenda:

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on the election of the Scrutiny Committee

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw elects the Scrutiny Committee composed of [●].

§ 2.

This resolution shall enter into force upon its adoption.

For item 5 of the agenda:

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on the adoption of the agenda of the Extraordinary General Meeting

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw (the "**Company**"), hereby adopts the following agenda of the Company's Extraordinary General Meeting held on 15 December 2026 at 11:00 a.m.:

1. Opening of the Extraordinary General Meeting.
2. Election of the Chairperson of the Extraordinary General Meeting.
3. Confirmation that the Extraordinary General Meeting has been duly convened and is capable of adopting resolutions.
4. Election of the Scrutiny Committee.
5. Adoption of the agenda of the Extraordinary General Meeting.
6. Adoption of a resolution on the adoption of the Gender Balance Policy for the Company's Governing Bodies.
7. Adoption of a resolution on amendments to the Diversity Policy for Members of the Company's Supervisory Board.
8. Changes in the composition of the Supervisory Board.
9. Adoption of a resolution on amendments to the By-Laws of the Company's General Meeting.
10. Adoption of a resolution on the Company bearing the costs of convening and holding the Extraordinary General Meeting.
11. Closing of the meeting.

§ 2.

This resolution shall enter into force upon its adoption.

For item 6 of the agenda:

The Company's Supervisory Board issued a positive opinion on the draft of this Resolution, pursuant to Supervisory Board Resolution No. 2026/11/18/2 dated 18 November 2026, in accordance with § 22 section 3 letter (k) of the Company's Statutes and Principle 4.7 of the "Best Practice for GPW Listed Companies 2021".

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on the adoption of the Gender Balance Policy for the Company's Governing Bodies

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw (the "**Company**"), acting pursuant to Article 90gd section 1 of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies, and Article 3 section 1 of the Act of 3 July 2026 amending the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies and the Act on the Implementation of Certain Provisions of European Union Law on Equal Treatment, resolves to adopt the Gender Balance Policy for the Company's Governing Bodies in the wording set out in the **Appendix** to this Resolution.

§ 2.

This Resolution shall become effective upon its adoption.

Appendix:

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

For item 7 of the agenda:

The Company's Supervisory Board issued a positive opinion on the draft of this Resolution, pursuant to Supervisory Board Resolution No. 2026/11/18/3 dated 18 November 2026, in accordance with § 22 section 3 letter (k) of the Company's Statutes and Principle 4.7 of the "Best Practice for GPW Listed Companies 2021".

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on amendments to the Diversity Policy for Members of the Company's Supervisory Board

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw (the "**Company**"), in connection with Principle 2.1 of the Best Practice for GPW Listed Companies 2021, resolves to amend the Diversity Policy for Members of the Company's Supervisory Board, adopted by Resolution No. 6/30.09.2022 of the Extraordinary General Meeting of the Company dated 30 September 2022, by adopting the revised wording set out in the **Appendix** to this Resolution.

§ 2.

This Resolution shall become effective upon its adoption.

Appendix:

Diversity Policy for Members of the Supervisory Board of Benefit Systems S.A.

For item 8 of the agenda:

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on the appointment of a member of the Company's Supervisory Board

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw (the "**Company**"), hereby appoints [●] as a member of the Company's Supervisory Board for the remainder of the joint term of office that commenced on 29 June 2023.

§ 2.

This Resolution shall become effective upon its adoption.

For item 9 of the agenda:

The Company's Supervisory Board issued a positive opinion on the draft of this Resolution, pursuant to Supervisory Board Resolution No. 2026/11/18/4 dated 18 November 2026, in accordance with § 22 section 3 letter (k) of the Company's Statutes and Principle 4.7 of the "Best Practice for GPW Listed Companies 2021".

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on amendments to the By-Laws of the Company's General Meeting

§ 1.

The Extraordinary General Meeting of Benefit Systems S.A. with its registered office in Warsaw (the "**Company**"), acting pursuant to § 23 section 3 of the Company's Statutes, resolves to amend the By-Laws of the Company's General Meeting, adopted by Resolution No. 8/2010 of the Extraordinary General Meeting of the Company dated 24 November 2010, by adopting the revised wording set out in the **Appendix** to this Resolution.

§ 2.

This Resolution shall become effective upon its adoption.

Appendix:

By-Laws of the General Meeting of Benefit Systems S.A.

For item 10 of the agenda:

Resolution No. [●]/[●] 2026
of the Extraordinary General Meeting of
BENEFIT SYSTEMS SPÓŁKA AKCYJNA
with its registered office in Warsaw

dated 15 December 2026

on the Company bearing the costs of convening and holding the Extraordinary General Meeting

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

§ 1.

The Company shall bear the costs of convening and holding the Extraordinary General Meeting

§ 2.

This Resolution shall become effective upon its adoption.