Appendix to Resolution No. [•]/[•]2026 of the Extraordinary General Meeting of Benefit Systems S.A. dated 15 December 2026

BY-LAWS OF THE GENERAL MEETING OF BENEFIT SYSTEMS SPÓŁKA AKCYJNA

GENERAL PROVISIONS

§ 1.

1. These By-Laws set out the rules for holding General Meetings, including the organisation and conduct of proceedings and voting procedures.

2. For the purposes of these By-Laws, the following terms shall have the meanings set out below:

   1) **Best Practice** – the "Best Practice for GPW Listed Companies 2021", as amended, to the extent that the Company has declared its compliance therewith;

   2) **Commercial Companies Code or CCC** – the Act of 15 September 2000 – Commercial Companies Code;

   3) **Chairperson** – the Chairperson of the General Meeting;

   4) **Supervisory Board** – the supervisory board of the Company;

   5) **By-Laws** – these By-Laws of the General Meeting;

   6) **Company** – Benefit Systems Spółka Akcyjna with its registered office in Warsaw;

   7) **Statutes** – the Statutes of the Company;

   8) **Participant** – a person entitled to participate in the General Meeting or a person acting on behalf of such person;

   9) **Act on Public Offering** – the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies;

   10) **General Meeting** – an Ordinary or Extraordinary General Meeting of the Company;

   11) **Management Board** – the management board of the Company.

§ 2.

1. General Meetings shall be held at the Company's registered office.

2. The General Meeting shall conduct its proceedings in accordance with applicable law, the Statutes and these By-Laws.

3. The Company shall provide organisational and technical support for the General Meeting.

PARTICIPATION IN THE GENERAL MEETING

§ 3.

1. Persons who are shareholders of the Company on the record date for participation in the General Meeting shall be entitled to participate in the General Meeting in accordance with the Commercial Companies Code. This provision shall be without prejudice to the rights of other persons entitled to participate under applicable law.

2. Members of the Management Board and the Supervisory Board shall attend the General Meeting in a composition that enables them to comment on matters on the agenda and provide substantive answers to questions raised during the General Meeting.

3. Experts and other invited persons whose participation is justified by the matters under consideration may attend the proceedings with the consent of the Chairperson.

PROXIES AND VERIFICATION OF ENTITLEMENTS

§ 4.

1. A shareholder may participate in the General Meeting and exercise voting rights in person or through a proxy.

2. A proxy to participate in the General Meeting and exercise voting rights must be granted in writing or in electronic form. A proxy granted in electronic form does not require a qualified electronic signature.

3. A shareholder shall notify the Company of the granting or revocation of a proxy in electronic form by email to the address specified in the notice convening the General Meeting. The notification shall be accompanied by the proxy document or a statement of its revocation and the documents necessary to establish the authority of persons acting on behalf of the shareholder.

4. The Company shall take steps to identify the shareholder and the proxy and verify the validity of a proxy granted in electronic form. For this purpose, it may request that the shareholder or proxy confirm the granting, scope or revocation of the proxy and provide additional information or documents necessary for verification. Where any deficiencies are identified, the Company shall allow them to be remedied.

5. Before admitting a person to the General Meeting, the Company shall verify their identity and entitlement to participate in the General Meeting or authority to act on behalf of an entitled person. Verification measures shall be proportionate to their purpose and shall not result in unjustified restrictions on shareholders' rights.

6. The identification and verification of the entitlements of persons participating in the General Meeting by means of electronic communication shall be governed by the rules set out in the separate by-laws adopted by the Supervisory Board.

ATTENDANCE LIST

§ 5.

1. Participants attending the General Meeting at the venue shall, before entering the meeting room, confirm their attendance by signing the attendance register prepared by the Company and shall receive voting devices or voting cards.

2. Immediately after the election of the Chairperson, an attendance list shall be drawn up specifying the shareholders present or represented at the General Meeting, the number of shares represented by each of them and the number of votes attached to those shares.

3. The attendance list shall also include shareholders participating in the General Meeting by means of electronic communication. Their participation shall be documented in accordance with the separate by-laws adopted by the Supervisory Board.

4. At the request of shareholders holding one-tenth of the share capital represented at the General Meeting, the attendance list shall be checked by a committee elected for this purpose and consisting of at least three persons. The requesting shareholders shall be entitled to elect one member of the committee.

5. The attendance list, signed by the Chairperson, shall be made available for inspection throughout the General Meeting.

OPENING OF THE GENERAL MEETING

§ 6.

1. The General Meeting shall be opened by the Chairperson or Deputy Chairperson of the Supervisory Board. In their absence, the General Meeting shall be opened by the President of the Management Board, if one has been designated, or by a person appointed by the Management Board.

2. The person opening the General Meeting shall arrange for the election of the Chairperson from among persons entitled to vote at the General Meeting and shall conduct the proceedings until the Chairperson has been elected.

3. The Chairperson shall confirm that the General Meeting has been duly convened and is capable of adopting resolutions, and shall announce the number of shares represented at the General Meeting and the number of votes attached to those shares.

BALLOT COUNTING COMMITTEE

§ 7.

1. The General Meeting may appoint a Ballot Counting Committee and determine the number of its members.

2. The Ballot Counting Committee shall supervise the proper conduct of voting, verify the results and report them to the Chairperson, while ensuring the secrecy of the ballot where required.

3. If no Ballot Counting Committee is appointed, the activities referred to in section 2 shall be performed by the Chairperson with the assistance of persons providing technical support for voting.

AGENDA

§ 8.

1. The Chairperson shall present the agenda of the General Meeting.

2. The Chairperson may not independently remove items from the agenda or change the order in which they are considered. Removing an item from the agenda or changing the

order in which items are considered shall require a resolution of the General Meeting adopted by an absolute majority of votes.

3. Removing an item included on the agenda at the request of a shareholder or shareholders under Article 400 or Article 401 of the CCC shall require the consent of the shareholder or shareholders who submitted the request.

4. A motion to convene an Extraordinary General Meeting and procedural motions may be put to a vote and adopted even if not included on the agenda. A procedural motion may not seek to resolve a substantive matter that is not included on the agenda.

DRAFT RESOLUTIONS

§ 9.

1. Shareholders may submit draft resolutions before the General Meeting in accordance with Article 401 § 4 of the CCC. The Company shall publish the submitted drafts on its website without delay.

2. Each shareholder may submit draft resolutions concerning matters included on the agenda during the General Meeting.

3. Draft resolutions other than those of a procedural nature should be accompanied by a rationale, unless the rationale is apparent from the documents presented to the General Meeting. Where an item is included on the agenda at a shareholder's request, the Management Board shall request a rationale if one has not already been provided. The absence of a justification shall not, in itself, constitute grounds for refusing to accept a draft resolution or to put it to a vote.

4. Where more than one draft resolution has been submitted on the same matter, the Chairperson shall determine the order of voting, putting the most far-reaching draft to a vote first. If it cannot be determined which draft is the most far-reaching, the drafts shall be put to a vote in the order in which they were submitted.

CONDUCT OF PROCEEDINGS

§ 10.

1. The Chairperson shall conduct the proceedings, give the floor, ensure compliance with the agenda and may issue procedural directions necessary for the efficient conduct of the proceedings, while respecting the rights of Participants.

2. The Chairperson may limit speaking time, subject to the principle of equal treatment of shareholders. After issuing a prior warning, the Chairperson may withdraw the floor from a person who speaks on matters outside the item under consideration, repeats a position previously expressed by that person or disrupts the proceedings.

3. Procedural motions shall be considered before substantive motions.

4. A Participant may appeal to the General Meeting against a procedural direction or any other decision of the Chairperson concerning the conduct of proceedings. The General Meeting shall decide on the appeal.

ADJOURNMENTS AND SHORT BREAKS

§ 11.

1. The General Meeting may resolve to adjourn its proceedings by a two-thirds majority of votes. The total duration of all adjournments may not exceed thirty days.

2. The Chairperson may order a short technical or procedural break, which shall not constitute an adjournment within the meaning of Article 408 § 2 of the CCC.

3. The adjournments and short breaks referred to in sections 1 and 2 may be ordered only in justified circumstances and must not result in unjustified restrictions on the exercise of shareholders' rights.

VOTING AND RESOLUTIONS

§ 12.

1. A shareholder may cast different votes in respect of each share held.

2. Resolutions of the General Meeting shall be adopted by an absolute majority of votes, unless mandatory provisions of law or the Statutes impose stricter requirements for their adoption.

3. Voting shall be open, except where applicable law requires a secret ballot. The Chairperson shall also order a secret ballot at the request of even one shareholder present or represented at the General Meeting.

4. The General Meeting may resolve to waive the secrecy of voting on matters concerning the election of a committee appointed by the General Meeting.

5. After the vote, the Chairperson shall announce the results, stating the number of votes cast in favour, against and abstaining, and declare whether the resolution has been adopted.

6. A shareholder who voted against a resolution may, after its adoption, raise an objection and request that it be recorded in the minutes. The shareholder shall be given an opportunity to provide brief reasons for the objection.

NOMINATIONS TO THE SUPERVISORY BOARD

§ 13.

1. Nominations for membership of the Supervisory Board should be submitted to the Company no later than three days before the scheduled date of the General Meeting, together with the candidate's curriculum vitae and consent to stand for election.

2. The nomination shall also be accompanied by statements from the candidate concerning:

   a) whether or not the candidate meets the conditions set out in § 17 section 4 of the Statutes;

   b) whether or not the candidate meets the other requirements applicable to Audit Committee members under the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight;

c) whether or not the candidate has any actual and material relationships with a shareholder holding at least 5% of the total voting rights in the Company.

3. The Company shall make nominations submitted before the General Meeting, together with relevant information and documents concerning the candidates, available on its website without delay, to the extent necessary to assess the candidates and in accordance with personal data protection laws.

4. Members of the Supervisory Board shall be elected in accordance with applicable law, the Gender Balance Policy for the Company's Governing Bodies and the Diversity Policy for Members of the Supervisory Board, including the rules on comparative assessment of candidates' qualifications and priority for candidates of the underrepresented sex, where Article 90ge of the Act on Public Offering applies.

5. Before any General Meeting whose agenda includes the election of Supervisory Board members or changes to the composition of the Supervisory Board, the Company shall provide shareholders with information on the current level of achievement of the gender balance objective in the Company's governing bodies and, to the extent such information is available, the impact of the proposed changes on achieving that objective.

6. The deadline referred to in section 1 is organisational in nature and does not preclude the submission of nominations directly during the General Meeting where the election of Supervisory Board members is included on the agenda. In such a case, the Chairperson shall allow information on the candidate and the candidate's statements to be presented, taking into account the information available and shareholders' statutory rights.

ELECTION OF THE SUPERVISORY BOARD MEMBERS BY VOTING IN SEPARATE GROUPS

§ 14.

1. The election of Supervisory Board members by voting in separate groups shall be conducted in accordance with the CCC.

2. The Chairperson shall coordinate the formation of groups, verify their composition and the number of shares represented in each group, and confirm that each group has been properly constituted.

3. Each group shall elect a group chairperson from among the persons participating in its proceedings, who shall conduct those proceedings and the vote. A list of shareholders forming each group shall be prepared, specifying the number of shares represented by each shareholder. The list shall be signed by the group chairperson.

4. Upon completion of voting, the group chairperson shall inform the Chairperson of the wording of the resolution adopted and the voting result.

5. Once voting in separate groups has been completed, the Chairperson shall conduct a vote to fill the remaining Supervisory Board seats. Only shareholders whose votes were not cast in the election of Supervisory Board members by the separate groups may participate in that vote.

6. Upon the election of at least one Supervisory Board member by voting in separate groups, the mandates of all existing Supervisory Board members shall expire early, subject to the exceptions provided for in Article 385 of the CCC.

RIGHT TO INFORMATION

§ 15.

1. During the General Meeting, the Management Board shall provide a shareholder, at their request, with information concerning the Company where such information is justified for the assessment of a matter on the agenda.

2. The Management Board shall refuse to provide information if disclosure could cause harm to the Company, an associated company or a subsidiary company or subsidiary cooperative, in particular through the disclosure of technical, commercial or organisational business secrets. A member of the Management Board may refuse to provide information if doing so could give rise to their criminal, civil or administrative liability.

3. Where justified by important reasons, the Management Board may provide information in writing outside the General Meeting, no later than two weeks after the request is made. Information shall also be deemed to have been provided if it is available on the Company's website in the section designated for shareholders' questions and the corresponding answers.

PARTICIPATION BY MEANS OF ELECTRONIC COMMUNICATION, LIVE STREAMING AND MEDIA

§ 16.

1. The Company shall provide a publicly accessible live stream of the proceedings of the General Meeting.

2. Where the notice convening the General Meeting so provides, participation in the General Meeting shall be possible by means of electronic communication and shall include two-way real-time communication and the exercise of voting rights in person or through a proxy.

3. The detailed rules for participation in the General Meeting by means of electronic communication shall be set out in separate by-laws adopted by the Supervisory Board.

4. The Company shall allow media representatives to attend the General Meeting at the venue. The Chairperson may establish organisational rules for their attendance as necessary for the efficient conduct of the proceedings and the protection of Participants' rights.

MINUTES AND DOCUMENTATION

§ 17.

1. Resolutions of the General Meeting shall be recorded in minutes drawn up by a notary.

2. The minutes shall confirm that the General Meeting was duly convened and was capable of adopting resolutions, record the wording of the resolutions adopted and include voting results as required by law. Any objections raised shall also be recorded in the minutes.

3. The attendance list signed by Participants present at the meeting venue and the list of shareholders voting by means of electronic communication shall be attached to the minutes. The Management Board shall include an official extract from the minutes, together with evidence of the convening of the General Meeting and copies of powers of attorney granted by shareholders, in the minute book.

4. At a Participant's request, a brief written statement submitted by that Participant shall be included in the minutes.

5. Within one week after the close of the General Meeting, the Company shall publish the voting results on its website to the extent required by law and keep them available for the period prescribed by law.

6. Shareholders may inspect the minute book and request copies of resolutions certified by the Management Board.

FINAL PROVISIONS

§ 18.

The Chairperson shall decide on matters concerning the conduct of proceedings that are not governed by applicable law, the Statutes or these By-Laws, taking into account the need to ensure the efficient conduct of proceedings and respect for shareholders' rights.

§ 19.

1. Amendments to these By-Laws require a resolution of the General Meeting.

2. These By-Laws and any subsequent amendments shall enter into force upon the close of the General Meeting at which the resolution adopting them was passed, unless the resolution specifies a later effective date.