

# BOSQAR INVEST

Based on the Resolution on Share Capital Increase adopted on 11 May 2026 (the "**Share Capital Increase Resolution**") by the General Assembly of of BOSQAR Inc., based in Zagreb (City of Zagreb), Ulica Grada Vukovara 23, registered with the Court Register of the Commercial Court in Zagreb under registration number (MBS): 081210030, PIN: 62230095889 (the "**Issuer**"), the Management Board of the Issuer adopted by its Resolution dated 19 May 2026, to which the Supervisory Board of the Issuer granted its approval by its Resolution dated 19 May 2026, the following

## **RULES OF ALLOCATION OF NEW SHARES OF BOSQAR Inc. ("Allocation Rules")**

### **1. SHARE CAPITAL INCREASE**

Pursuant to the Share Capital Increase Resolution the share capital of the Issuer shall be increased from the amount of EUR 15,640,094.35 by the amount of up to EUR 7,820,047.18, to the amount of up to EUR 23,460,141.53, by cash contributions and by issuance of up to maximum 5,892,185 of ordinary registered no-par value shares of the Issuer (the "**New Shares**").

The New Shares will be offered to investors in accordance with the Share Capital Increase Resolution and the Public Call for subscription of new shares published on the websites of the Issuer and of the Zagreb Stock Exchange on 19 May 2026 (the "**Public Call**").

Capitalized terms used in these Allocation Rules, which are not defined herein, shall have the same meaning as defined by the Public Call, unless the context requires otherwise.

### **2. APPLICATION OF THE ALLOCATION RULES**

These Allocation Rules shall apply in case that the number of the New Shares subscribed for during the Offer Period exceeds the maximum number of the New Shares determined by the Share Capital Increase Resolution (5,892,185 New Shares). In such case the New Shares shall be allocated to Investors in accordance with the criteria set by Section 3 (*New Shares Allocation Criteria*) below.

### **3. NEW SHARES ALLOCATION CRITERIA**

The Management Board of the Issuer shall have the full discretion in determining the allocation of New Shares subscribed for during the Offer Period in both rounds.

When deciding on the allocation of the New Shares to the Investors, the Management Board of the Issuer shall primarily be guided by the interests of the Issuer, as well as the following factors:

1. the right of pre-emption of Existing Shareholders and the Maximum number of New Shares in the First Round that Existing Shareholders can subscribe;
2. the long-term nature of the investment, i.e. the priority in the allocation of New Shares may be given to those Investors for whom there are indications that they intend to invest in the Issuer in the long term;
3. the size of the Investor, i.e. the priority in the allocation of New Shares may be given to Investors with greater investment potential;

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4. the principle of Employee priority, i.e. the priority in the allocation of New Shares may be given to Employees;
5. the principle of Retail Investors priority, which means that in addition to Employees, the priority in the allocation of New Shares may also be given to Retail Investors;
6. regulatory restrictions on investments by individual Investors and/or categories of Investors;
7. the goal of achieving a liquid market for the Issuer's shares;
8. diversification of the Issuer's ownership structure;
9. achieving an optimal relationship between different types and categories of Investors;
10. the size of the investment, i.e. the priority in the allocation of New Shares may be given to those Investors who subscribe for a larger number of New Shares.

#### **4 NOTIFICATION ON ALLOCATED NEW SHARES**

The Investors will be notified on the number of the New Shares allocated to them in accordance with the provision of the Public Call.

**BOSQAR d.d.**