

BOSQAR INVEST

BOSQAR d.d.
Ulica grada Vukovara 23
10000 Zagreb

Regulated Market Segment:
Zagreb Stock Exchange, Official
Market

Home Member State:
Croatia

Security:
BSQR / ISIN: HRMRULRB0008
3MRU / ISIN: HRMRULO326A2
LEI: 74780080JD6L45P7YG07

**Invitation to the extraordinary general
assembly of the Company**

Zagreb, 31 March 2026

Pursuant to Article 277 Paragraphs 1 and 2 of the Companies Act (Official Gazette Nos 111/1993, 34/1999, 121/1999, 52/2000, 118/2003, 107/2007, 146/2008, 137/2009, 111/2012, 125/2011, 68/2013, 110/2015, 40/2019, 34/2022, 114/2022, 18/2023, 130/2023, 136/2024; hereinafter: “**Companies Act**”) and in accordance with the Statute of BOSQAR Inc., Zagreb, Ulica grada Vukovara 23, entity registration number (MBS): 081210030, PIN: 62230095889 (hereinafter: “**Company**”), the Management Board of the Company convenes the General Assembly on 31 March 2026 and announces the

INVITATION to the extraordinary general assembly of the company BOSQAR d.d.

The General Assembly of the Company will be held on 11 May 2026 at 10:00 am at the address of the Company: Ulica grada Vukovara 23, 10000 Zagreb, on the seventh floor.

For the General Assembly, the following is determined and announced

AGENDA

1. Opening of the General Assembly and determining the quorum, compiling a list of the present and represented shareholders with the appointment of the Chairman of the General Assembly;
2. Adoption of the Decision on increase of share capital;
3. Adoption of the Decision on amendments to the Statute;
4. Adoption of the Decision on granting approval for acquisition of shares without the obligation to publish a takeover bid;
5. Adoption of the Decision on admission to trading of the Company shares on the regulated market;
6. Adoption of the Decision on repealing the decision on acquisition of the Company’s own shares dated 16 June 2025 and adoption of the decision on acquisition of the Company’s own shares;
7. Presentation of the Dividend policy to the Shareholders.

The share capital of the Company is divided into 11,784,370 ordinary no-par-value registered shares, which are designated as MRUL-R-B in the system of CENTRAL DEPOSITORY & CLEARING COMPANY Inc. (hereinafter: the “**CDCC**”).

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Each share entitles to one vote at the General Assembly.

The right to participate in the work of the General Assembly and exercise the right to vote is granted to all shareholders of the Company who are registered in the CDCC system 6 (six) days before the General Assembly, i.e. on 4 May 2026, and who notify the Company of their intention to participate in the work of the General Assembly by such date, i.e. by 4 May 2026 at 16:00, in the manner determined in this Invitation.

The right to participate and vote may be exercised by the shareholder personally or through a proxy. The power of attorney for participating and exercising the right to vote in the General Assembly must be given in writing. The shareholders may be represented by proxies on the basis of a valid written power of attorney issued by the shareholder or, in case of shareholders who are legal persons, by a person authorized to represent them, in accordance with the provisions of Article 13 of the Company's Statute. The power of attorney must contain the total number of shares, i.e., the number of votes the person holds and authorization of the proxy to participate in the work of the General Assembly and vote. It is recommended that the power of attorney is given in the form available on the official website of the Company (<https://www.bosqar.com/general-assembly>).

For the application to be valid it must include the following:

- i.** in case of shareholders who are natural persons:
 - name and family name, permanent residence, PIN, account number in the CDCC and the total number of shares (number of votes in the General Assembly).
- ii.** in case of shareholders who are legal persons:
 - company name or other name of such legal person, registered headquarters and address, PIN, account number in the CDCC and the total number of shares (number of votes in the General Assembly);
 - copy of an excerpt from the court or other official register with information on persons authorized to represent such legal person in the current year;
 - power of attorney of such legal person's proxy, if the legal person is not represented by a person authorized to represent it pursuant to law;
- iii.** in case where shareholders are represented by proxies who are natural persons:
 - name and family name, permanent residence and PIN of the proxy,
 - list of shareholders they represent, containing for each of them the account number in the CDCC and the total number of shares (number of votes in the General Assembly);
 - all individual powers of attorney of the shareholders attached to such application;
- iv.** in case where shareholders are represented by proxies who are legal persons:
 - company name or other name of such legal person, registered headquarters and address and PIN of the proxy;
 - list of shareholders they represent, containing for each of them the account number in the CDCC and the total number of shares (number of votes in the General Assembly);
 - all individual written powers of attorney of the shareholders attached to such application, and in case such shareholders are legal persons, accompanied by a copy of an excerpt from the court or other official register

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with information on such legal person in the current year, and a certified copy or other public document evidencing that the power of attorney has been signed by persons authorized to represent such legal person.

The application for participation at the General Assembly and the powers of attorney, as well as all schedules, must be in Croatian or, if in a foreign language, accompanied with a translation into Croatian by a sworn court interpreter. The shareholders, their authorised representatives and proxies who fail to fulfil their obligations to duly apply to participate in the General Assembly in accordance with this Invitation shall not have the right to participate and vote in the General Assembly of the Company.

In accordance with the provisions of Article 15 Paragraph 15.1 of the Statute of the Company, the costs of participation in the General Assembly are borne by the shareholders.

This Invitation and the texts of decisions of General Assembly as proposed by the Management and Supervisory Board will be published on the Company's official website (<https://www.bosqar.com/general-assembly>). All materials for the General Assembly will be available to shareholders at the Company's headquarters from the date of publication of this Invitation to the General Assembly, during all business days from 10:00 to 16:00, and also published on the Company's official website (<https://www.bosqar.com/general-assembly>).

The shareholders of the Company which hold together one twentieth (1/20) of the Company's share capital have the right to request that an item is placed on the agenda of the General Assembly and that such request of theirs is made public. Such request be accompanied by an explanation and the proposal of decision, and it must be received by the Company at least 24 (twenty four) days before the General Assembly, not including the day of receipt of the request by the Company.

Each shareholder of the Company has the right to file a counterproposal to a decision proposed to the General Assembly by the Company's Management and/or Supervisory Board, also including the shareholder's proposal for election of a member of the Supervisory Board or appointment of the Company's auditor. Such request must be received by the Company at least 14 (fourteen) days before the date of the General Assembly (whereby not using this right will not result in the loss of right to file a counterproposal at the General Assembly of the Company). If such request is submitted within the specified deadline, the Management Board of the Company shall deliver such request to all persons mentioned in the provisions of Article 281 of the Companies Act, except in cases referred to in Article 282 Paragraph 2 and Article 283 of the Companies Act.

Each shareholder of the Company has the right to request that the Company's Management Board at the General Assembly informs it about the undertakings of the Company if it is necessary for the assessment of matters on the agenda of the General Assembly, except in the cases laid out in Article 287 Paragraph 2 of the Companies Act.

Notifications mentioned in provisions of Article 280.a of the Companies Act will also be available on the Company's website (<https://www.bosqar.com/general-assembly>).

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If no quorum is achieved, the next Assembly will be held on 18 May 2026, at the same time and place and with the same agenda.

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Decisions proposal

Ad 2.

On the basis of the proposal of the Management Board and the Supervisory Board, the General Assembly of the Company adopts the following:

DECISION on increase of share capital

I.

The share capital of the Company amounts to EUR 15,640,094.35 and is divided into 11,784,370 ordinary no-par-value registered shares, which are issued in dematerialised form (hereinafter: the "**Existing Shares**"). The share capital of the Company is paid up in full.

II.

The share capital of the Company shall be increased from the amount of EUR 15,640,094.35 by the maximum amount of EUR 7,820,047.18 to the maximum amount of EUR 23,460,141.53, by cash contributions.

III.

1. The increase of the share capital of the Company shall be carried out by issuance of a maximum of 5,892,185 new no-par-value registered shares hereinafter: (hereinafter: the "**New Shares**").
2. The New Shares shall be issued in dematerialized form – i.e., in the form of an electronic records in the system of CENTRAL DEPOSITORY & CLEARING COMPANY Inc. (hereinafter: the "**CDCC**").
3. The New Shares shall grant their holders the same rights and shall be of the same class as the Existing Shares and shall be fungible with the Existing Shares.

IV.

1. The increase of the share capital of the Company shall be carried out by means of a public offering of the New Shares in the Republic of Croatia and in the Republic of Slovenia (hereinafter: the "**Offering**"). The Offering shall be conducted in two rounds, both of which shall start simultaneously.
2. In the first round, the New Shares shall be offered to the Existing Shareholders (as such term is defined in Article VII. of this Decision).
3. The Offering of the New Shares in the second round shall be addressed to other investors (together with the Existing Shareholders hereinafter: the "**Investors**", and each individually: an "**Investor**"), as follows:
 - (i) all retail investors in the Republic of Croatia;

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- (ii) retail investors in: (a) the Republic of Croatia employed by the Company and its subsidiaries with registered seat in the Republic of Croatia, which subsidiaries shall be subsequently specified in the ESOP Programme (as such term is defined below in Paragraph 4. of this Article); and (b) the Republic of Slovenia employed by the Company's subsidiaries with registered seat in the Republic of Slovenia, which subsidiaries shall be subsequently specified in the ESOP Programme (all companies mentioned in this Paragraph together hereinafter: the "**Included Companies**", and each individually: an "**Included Company**"); and
 - (iii) qualified investors in the Republic of Croatia and in the Republic of Slovenia (as such term is defined in the Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC, as amended from time to time, hereinafter the "**Prospectus Regulation**").
4. The Company's Management Board is authorized, with the consent of the Supervisory Board, to decide on the terms and conditions of allocating additional shares of the Company without consideration to employees of the Company and the Included Companies participating in the Offering (hereinafter: the "**ESOP Programme**").

V.

1. The increase of the share capital of the Company shall be carried out by means of subscription and payment for the New Shares in the manner and under the conditions to be determined by a decision of the Management Board, rendered with the approval of the Supervisory Board, and published in a public invitation for subscription and payment of New Shares (hereinafter: the "**Public Invitation**").
2. The Management Board of the Company shall publish the Public Invitation on the Company's website and on the website of the Zagreb Stock Exchange, Inc. (hereinafter: the "**Zagreb Stock Exchange**"). The Management Board of the Company is authorised to decide independently when to publish the Public Invitation
3. The New Shares will be subscribed by a written statement (subscription form). The subscription and payment of the New Shares shall be carried out in the manner specified in the Public Invitation.

VI.

1. The New Shares shall be issued for an amount greater than the portion of the share capital that they account for. The amount of EUR 1.33 (one euro and thirty three cents) per New Share is determined as the amount below which no New Shares shall be issued.
2. The Management Board of the Company is hereby authorised, with the approval of the Supervisory Board, to determine the price range in which the New Shares shall be issued (hereinafter: the "**Price Range**") and the total amount intended to be raised by issue of New Shares (hereinafter: the "**Target Issue Amount**"). , all while respecting the amount below which New Shares shall not be issued and taking into account the price of Existing Shares on the Zagreb Stock Exchange. The Price Range and Target Issue Amount shall be issued shall be published in the Public Invitation.

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3. The Management Board of the Company is authorized, with the consent of the Supervisory Board, to determine the price at which the New Shares are issued (hereinafter: the "**Final Price**"), which shall be within the Price Range and take into account the Target Issue Amount. The Final Price shall be determined and announced upon completion of the subscription period for shares in the second round, in particular by taking into account the following circumstances: (i) the level of investor interest in the price and number of subscribed New Shares during the second round of subscription; (ii) current and expected conditions on the capital and financial markets; (iii) an assessment of the growth prospects, risk factors and other information relating to the Company's operations.
4. In the event that the highest acceptable price for one New Share that the Investor states in the subscription form is lower than the Final Price, the subscription form of that investor will not be accepted and will not bind it. This provision applies only to those Investors who, in accordance with the Public Invitation, will be authorized to state in the subscription form an acceptable price for one New Share.

VII.

1. In the first round, all New Shares will be offered for subscription.
2. The subscription of New Shares in the first round shall last for 14 (fourteen) days and begin simultaneously with the second round of subscription of New Shares. The duration of the subscription of New Shares in the first round will be specified in more detail in the Public Invitation.
3. In the first round, the shareholders of the Company who, in accordance with the rules of the CDCC, have the Company's shares registered in their dematerialized securities account with the CDCC (hereinafter: the "**Existing Shareholders**", and each individually: an "**Existing Shareholder**") on the date of adoption of this Decision (hereinafter: the "**Date of Determining the Right to Subscribe**") have the right to subscribe for New Shares.
4. The Existing shareholders have the pre-emptive right to subscribe for New Shares in accordance with the Companies Act and in the first round they may subscribe for a maximum number of New Shares corresponding to their shares in the Company's share capital on the Date of Determining the Right to Subscribe (hereinafter: the "**Maximum Number of New Shares in the First Round**"). The Maximum Number of New Shares in the First Round for each Existing Shareholder is calculated by dividing the total maximum number of New Shares by the total number of existing shares of the Company on the Date of Determining the Right to Subscribe, and multiplying the result (quotient) by the number of existing shares of the Company held by the respective Existing Shareholder on the Date of Determining the Right to Subscribe, rounded to the first lower whole number.
5. If an individual Existing Shareholder cannot subscribe the entire New Share according to the Maximum Number of New Shares in the First Round, it may transfer its pre-emptive right to another Existing Shareholder or exercise it jointly with another Existing Shareholder, or not exercise it at all. The pre-emptive right is transferred by an assignment agreement on which the signature of the transferor is notarized. If an Existing Shareholder exercises the pre-emptive right together with another Existing Shareholder, these Existing Shareholders must open a joint account with the CDCC and state their joint account number to which the New Shares will be transferred in the Subscription Form, which they jointly sign.

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6. The Existing Shareholders who wish to subscribe for New Shares in both the first and second subscription rounds may do so with a single Subscription Form, by stating in the Subscription Form the total number of New Shares they are subscribing for and indicating in the Subscription Form that they wish to participate in the second subscription round as well.
7. If an individual Existing Shareholder subscribes for a greater number of New Shares than the Maximum Number of New Shares in the First Round, and indicates in the Subscription Form that they wish to participate in the second round as well, such Existing Shareholder shall be deemed to have: (i) subscribed for the Maximum Number of New Shares in the First Round in the first round, and such New Shares shall, subject to the conditions set forth in this Decision, be allocated to it as if they had been subscribed for in the first round; and (ii) subscribed for the number of New Shares in the second round by which the total number of subscribed New Shares exceeds the Maximum Number of New Shares in the First Round, and such New Shares shall, subject to the conditions set forth in this Decision, be allocated to it as if they had been subscribed for in the second round.
8. The provision of Paragraph 5 of this Article shall not apply if an Existing Shareholder registers a greater number of New Shares in the Subscription Form than the Maximum Number of New Shares in the First Round, but does not indicate in the Subscription Form that he wishes to participate in the second round. In such case, it shall be deemed that such Existing Shareholder has registered the Maximum Number of New Shares in the First Round in accordance with Paragraph 1 of this Article, and New Shares subscribed in excess of that number shall be deemed not to have been subscribed.
9. If an individual Existing Shareholder registers a number of New Shares in the Subscription Form that is equal to or less than the Maximum Number of New Shares in the First Round, it shall be deemed that such Existing Shareholder has registered the New Shares only in the First Round, even if he indicates in the Subscription Form that he wishes to participate in the second round of subscription.

VIII.

1. In the second round, all New Shares will be offered for subscription, provided that Investors who subscribe for New Shares in the second round may be allocated only the number of New Shares remaining after the allocation of New Shares to Existing Shareholders who subscribe for them in the first round.
2. The subscription of New Shares in the second round will last at least 10 (ten) days and will begin simultaneously with the first round of subscription of New Shares. The duration of the subscription of New Shares in the second round will be specified in more detail in the Public Invitation.
3. In the second round, all Investors, including Existing Shareholders (whereas Existing Shareholders in the second round do not have the right to preferential subscription of New Shares), have the right to subscribe for New Shares, regardless of whether they are qualified investors or small investors, as defined in the Prospectus Regulation.

IX.

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1. The Management Board of the Company is authorised, with the consent of the Supervisory Board, to render a resolution and pursuant to such resolution determine in the Public Invitation, among other things, the following:
 - (i) deadline for subscription of the New Shares (hereinafter: the "**Offering Period**");
 - (ii) deadline for payment of the New Shares; and
 - (iii) rules for the allocation of the New Shares (hereinafter: the "**Allocation Rules**").
2. When adopting the Allocation Rules, the Management Board of the Company and the Supervisory Board shall take into account in particular the following principles:
 - (i) the principle of price and time priority, which means that priority may be given in the allocation of New Shares to such investors who offered a higher price per New Share and who submitted their offer earlier;
 - (ii) the principle of long-term investment, which means that priority may be given in the allocation of New Shares to such investors with whom the appropriate long-term structure of the shareholders of the Company will be achieved; and
 - (iii) the principle of investor activity, which means that priority may be given in allocating the New Shares to those investors who actively participated in the public offering (investor participation in pre-marketing campaigns and investor presentations (so-called road shows), have given feedback, expressed sectoral knowledge etc.).

X.

1. The Management Board of the Company is authorized, with the consent of the Supervisory Board, to determine the final number of New Shares to be issued depending on the number of New Shares subscribed during the Offering Period. If the number of New Shares subscribed multiplied by the Final Price exceeds the Target Issue Amount, the final number of New Shares to be issued may be less than the maximum number specified in Article III. Paragraph 1 of this Decision.
2. Based on the fully paid-up amount for each New Share, after the registration of increase of share capital in the court registry, the corresponding number of New Shares will be issued, in registered form, at no-par-value, and in dematerialized form.
3. The Investors become holders of New Shares by means of registration in the CDCC depository, which registration will be carried out in accordance with the regulations of CDCC and after registration of the increase of share capital in the court registry.

XI.

The exact amount of the increase of the share capital of the Company in accordance with this Decision shall be determined no later than 3 (three) business days after the expiry of the deadline for subscription of the New Shares, unless determined otherwise in the Public Invitation.

XII.

In case the share capital increase is not registered with the court registry within 12 (twelve) months from the date of adoption of this Decision, the subscription form shall cease to bind the subscriber, and the payment shall be returned to the investor within 7 (seven) business days after the expiry of the aforementioned period, without interest. In that case, the share capital increase shall be considered as not successfully implemented.

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XIII.

The Management Board of the Company is hereby ordered to take all actions necessary for the implementation of this Decision, including, among other things, drafting and publishing the Public Invitation, notifying the competent authorities, as well as taking actions to register this Decision and the increase of the share capital in the court registry and the CDCC depository.

XIV.

The provisions of applicable laws and the Statute of the Company shall govern accordingly all situations not regulated by this Decision.

XV.

This Decision enters into force on the day of its adoption

Ad 3.

On the basis of the proposal of the Management Board and the Supervisory Board, the General Assembly of the Company adopts the following:

DECISION

on amendments to the Statute

I.

In order to implement the share capital increase pursuant to the Decision on increase of share capital, and after the issuance of new shares in accordance with the Decision on increase of share capital and the results of subscription and payment for new shares, Article 6 of the Statute of the Company, last amended at the General Assembly held on 16 June 2025, is hereby amended in the part relating to the amount of share capital in Article 6 Paragraph 6.1 of the Statute of the Company and the number of ordinary shares into which the share capital of the Company is divided in Article 6 Paragraph 6.2 of the Statute of the Company, whereby the Management Board of the Company shall be authorized to, after determining, with the consent of the Supervisory Board, the exact amount of the share capital increase and the exact number of new shares, align the aforementioned parts of Article 6 Paragraph 6.1 and Article 6 Paragraph 6.2 of the Statute of the Company with such determined amount of the share capital increase and the number of new shares, as well as to adopt the full text of the Statute of the Company.

II.

The President of the Management Board is hereby authorized to sign and submit to the notary public for certification the full text of the Statute of the Company.

III.

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Amendments to the Statute of the Company shall enter into force and apply from the date of their registration in the court registry.

Ad 4.

On the basis of the proposal of the Management Board and the Supervisory Board, the General Assembly of the Company adopts the following:

DECISION

on granting approval for the acquisition of shares without the obligation to publish a takeover bid

I.

Pursuant to Article 14 Paragraph 1 Point 3 of the Takeover of Joint Stock Companies Act (Official Gazette Nos. 109/2007, 36/2009, 108/2012, 90/2013, 99/2013, 148/2013, 151/2025, hereinafter: the "**Takeover of Joint Stock Companies Act**"), acquisition of new shares with voting rights in the Company, which shares shall be issued on the basis of the Decision on increase of share capital (hereinafter: the "**New Shares**"), is approved without the obligation to publish a takeover bid to the following persons, whether directly or indirectly: (i) the company ORSO GLOBAL d.o.o., having its seat in Zagreb, Ulica Vjekoslava Heinzela 62A, registered in the Court Registry with the Commercial Court in Zagreb under entity registration number (MBS): 081393625, PIN: 64606431733; (ii) Mr Stjepan Orešković, Ulica Frana Kesterčaneka 2B, Zagreb, PIN: 66535034277; and (iii) Ms Manica Pirc Orešković, Ulica Frana Kesterčaneka 2B, Zagreb, PIN: 29701310779.

II.

This Decision enters into force on the day of its adoption.

Ad 5.

On the basis of the proposal of the Management Board and the Supervisory Board, the General Assembly of the Company adopts the following:

DECISION

on admission to trading of the Company shares on the regulated market

I.

All new shares of the Company, ie., up to a maximum of 5,892,185 new shares issued on the basis of the Decision on increase of share capital (hereinafter: the "**New Shares**"), shall be listed on the regulated market managed by the Zagreb Stock Exchange, Inc. (hereinafter: the "**Zagreb Stock Exchange**"). The New Shares shall be listed on the regulated market managed by the Zagreb Stock Exchange in accordance with the applicable regulations and the Exchange Rules of the Zagreb Stock Exchange.

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II.

The listing of New Shares on the regulated market is not subject to the obligation to publish a prospectus in accordance with Article 1 Paragraph 5 Point (ba) of Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC, as amended from time to time.

III.

The Management Board of the Company is authorized and ordered to take all necessary actions in accordance with the relevant regulations and the Exchange Rules of the Zagreb Stock Exchange for the purpose of listing the New Shares on the regulated market at the latest within twelve months from the date of the issue of the New Shares.

IV.

This Decision enters into force on the day of its adoption.

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Ad 6.

DECISION

**on repealing the decision on acquisition of the Company's own shares dated 16 June 2025
and adoption of the decision on acquisition of the Company's own shares**

I

The Decision on acquisition of the Company's own shares dated 16 June 2025 is hereby repealed.

II

On the basis of Article 233 of the Companies Act, the General Assembly hereby authorizes the Management Board of the Company to acquire the Company's own shares designated as MRUL-R-B for a period of 5 (five) years from the date of adoption of this Decision, without requiring further specific approval from the General Assembly, under the following conditions:

1. the total number of shares of the Company acquired in accordance with this Decision, together with the own shares already held by the Company, must not exceed 10% (ten percent) of the share capital of the Company at the time of acquisition;
2. the price at which the own shares are acquired must not exceed the amount which is 10% (ten percent) above, or be less than the amount which is 10% (ten percent) below, the average market price for those shares achieved during the previous trading day;
3. the total amount which the Company may pay for its own shares acquired in accordance with this Decision shall not exceed EUR 75,000,000.00;
4. in the business year in which the Company acquires its own shares, it must allocate a portion of the profit to reserves for these shares, in that year, and report amounts corresponding to the amounts paid for the acquisition of the own shares, to ensure that the net assets of the Company, as reported in the financial statements for the last business year, shall not, due to the acquisition of shares, fall below the amount of share capital and reserves which the Company is required to hold pursuant to law, the Statute, or the decision of the General Assembly, and which cannot be used for dividend payments to shareholders;
5. the Management Board of the Company must report to the first subsequent General Assembly of the Company on the reasons and purpose of acquiring the shares, their number and share in the share capital, and the consideration given by the Company for such shares;
6. when acquiring and disposing with its own shares, the Management Board is authorized to deviate from the provisions of Article 211 and Article 308 Paragraphs 3 and 4 of the Companies Act.

III

The Management Board is required to align the existing Share Buyback Programme dated 31 October 2025 with the provisions of this Decision, or adopt a new share buyback programme in accordance with the provisions of this Decision.

IV

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The Management Board of the Company is authorized, with the consent of the Supervisory Board, to dispose with the own shares already held or to be acquired on the basis of the provisions of this Decision on the regulated market or outside of the regulated market (e.g., by disposing with shares in favour of employees of the Company or its subsidiaries within the employee stock option programme, stock option programs, reward programs for members of the Management Board of the Company and its subsidiaries, and other programs for the disposal with own shares adopted by the Management Board with prior consent of the Supervisory Board), without the need for a special decision by the General Assembly of the Company in addition to this Decision.

V

This Decision enters into force on the day of its adoption.

Ad 7.

The General Assembly of the Company takes note of the presented Dividend policy.

Explanation of decision under Ad 2.

The Management Board and the Supervisory Board propose to adopt a Decision on increase of share capital in order to raise funds necessary to finance investments and acquisitions when favorable investment opportunities arise, including but not limited to the intended acquisition of shares in the company PIK VRBOVEC plus d.o.o., Vrbovec (City of Vrbovec), Zagrebačka ulica 148, PIN: 41976933718, on which the Company informed the investment public on 6 February 2026 through the Zagreb Stock Exchange Inc. The acquisitions in question would enable the Company to further expand its business and strengthen its competitive position in the market.

The funds raised will be used for acquisitions of companies, with the expected realization of synergy effects, increase in revenue and long-term improvement of the value of the Company for its shareholders. It is noted that the Company assumes no responsibility for the implementation of the transactions in question, since they depend on a number of factors and circumstances.

Furthermore, the Company intends to implement a share allocation program without consideration to employees participating in the public offering of shares ("**ESOP Program**") in order to additionally reward its employees and enable them to directly participate in the business success of the Company. This would further motivate the Company's employees and reward their efforts, knowledge and dedication.

The details of the ESOP Program will be determined by the Management Board, with the consent of the Supervisory Board, and will be publicly announced in the Public Invitation to subscribe New Shares of the Company.

Explanation of decision under Ad 6.

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The Management Board and the Supervisory Board propose to repeal the existing Decision on acquisition of Company's own shares dated 16 June 2025, whereby the Management Board of the Company was authorized to acquire the Company's shares under the conditions specified in such decision for a period of 5 (five) years.

This existing decision envisages that the total number of shares acquired by the Company pursuant to it, together with own shares already held by the Company, may not exceed 10% of the Company's share capital, while the total amount that can be used to acquire the shares in question may not exceed EUR 20,000,000.00.

Taking into account the continued strong growth of the Bosqar Group, a significant increase in market capitalization and the expansion of the Group through new acquisitions, the Management Board of the Company believes that the above threshold is no longer appropriate. Also, as stated in the explanation of the Decision under Ad 2., the Company intends to implement a program of allocating shares without consideration to employees participating in the public offering of shares ("**ESOP Program**"), for which purposes the Company will have to acquire its own shares in order to be able, under the conditions and within the deadlines that will be specified in more detail in the ESOP Program, allocate shares without consideration to employees who will participate in the public offering.

Therefore, it is proposed that the the existing decision on acquisition of own shares is repealed and a new decision adopted, on the basis of which, among other things, the amount that can be used to acquire the Company's shares will be increased to EUR 75,000,000.00.

In the event that the General Assembly of the Company adopts the decision in question, the Management Board will amend the existing Share Buyback Programme dated of 31 October 2025 (or adopt a new share buyback programme) in accordance with the decision in question. The intention is to use the funds obtained from the divestment of individual members of the Bosqar Group for acquisition of own shares (up to a total of EUR 75,000,000.00 as stated above), in particular up to 50% (fifty percent) of the amount representing the difference between the amount invested in such company and the price achieved during the divestment (profit from sale) on an annual basis, all under the conditions that will be determined in the share buyback programme.

Attachment 1 - Power of attorney form for the Extraordinary General Assembly

Shareholder's Name and surname / Company name: _____

Personal ID number / Shareholder's court registration number (MBS): _____

Permanent residence / Headquarters: _____

Total number of shares (number of votes in the General Assembly): _____

Account number in the CDCC: _____

I, the undersigned, owner of company shares in BOSQAR d.d.
marked MRUL-R-B hereby give

POWER OF ATTORNEY

to

(name and surname, address and personal ID number)

that in my name and for my account participates and votes at the Extraordinary General Assembly of the Company BOSQAR d.d. which will be held on 11 May 2026, at 10:00 at the address of the Company, Ulica grada Vukovara 23, Zagreb, on the seventh floor.

According to the agenda as published below, I authorize the proxy to vote as written below:

/put the mark "X" next to each listed proposal of the decision which indicates the vote given for such a proposal of the decision/

		FOR	ABSTENTION	AGAINST
1.	Opening of the General Assembly and determining the quorum, compiling a list of the present and represented shareholders with the appointment of the Chairman of the General Assembly	This point is not voted on.		
2.	Adoption of the Decision on increase of share capital			
3.	Adoption of the Decision on amendments to the Statute			
4.	Adoption of the Decision on granting approval for acquisition of shares without the obligation to publish a takeover bid			
5.	Adoption of the Decision on admission to trading of the Company shares on the regulated market			
6.	Adoption of the Decision on repealing the decision on acquisition of the Company's own shares dated 16 June 2025 and adoption of the decision on acquisition of the Company's own shares			
7.	Presentation of the Dividend policy to the Shareholders	This point is not voted on.		

This power of attorney is also valid for the next Extraordinary General Assembly, which in case of lack of quorum at the convened Extraordinary General Assembly, will be held as stated in the published Invitation for participation.

Place and date of issue of power of attorney:

Shareholder's Signature:

**(shareholder's name and surname
or shareholder's company name and name and
surname of the authorized person)**

Attachment 2 - Dividend distribution policy

BOSQAR INVEST

**POLITIKA
isplate dividende**

**Dividend distribution
POLICY**

Zagreb

31. ožujka 2026. / 31 March 2026

Članak 1.

Uprava trgovačkog društva BOSQAR d.d., sa sjedištem u Zagrebu (Grad Zagreb), Ulica grada Vukovara 23, upisano u sudski registar Trgovačkog suda u Zagrebu pod matičnim brojem subjekta (MBS): 081210030, OIB: 62230095889 ("Društvo"), usvojila je dana 31. ožujka 2026. godine Politiku isplate dividend.

Article 1

The Management Board of BOSQAR d.d., with registered seat in Zagreb (City of Zagreb), Ulica grada Vukovara 23, registered in the court register of the Commercial Court in Zagreb under the company registration number (MBS): 081210030, PIN: 62230095889 (the "Company"), adopted on 31 March 2026 the Dividend distribution policy.

Članak 2.

Društvo je usmjereno na dugoročni i održivi rast, provedbom strategije koja se temelji na rastu operativnog poslovanja, strateškim akvizicijama te ulaganjima u naprednu tehnologiju. Uvažavajući predmetnu strategiju te planove razvoja Društva koji predviđaju rast rezultata poslovanja, Društvo kao jedan od strateških ciljeva utvrđuje provođenje atraktivne i dugoročno održive politike isplate dividende, s ciljem jačanja tržišne pozicije, operativne izvrsnosti i profitabilnosti Društva. Ova Politika isplate dividende ("Politika") odraz je navedene strategije Društva.

Article 2

The Company is focused on long-term and sustainable growth through the implementation of a strategy based on the growth of its core operations, strategic acquisitions, and investments in advanced technology. Taking into account this strategy and the Company's development plans, which foresee growth in business results, the Company defines, as one of its strategic objectives, the implementation of an attractive and long-term sustainable dividend distribution policy, with the aim of strengthening its market position, operational excellence, and profitability. This Dividend Distribution Policy (the "Policy") reflects the aforementioned Company strategy.

Članak 3.

Društvo će ovu Politiku provoditi u skladu sa svojom strategijom i planovima (što uključuje kako postojeće, tako i buduće investicijske cikluse), razinom neto dobiti i likvidnosti Društva, trenutnom zaduženošću i kapitalizacijom, odgovarajućim obvezama preuzetim sukladno prethodno izdanim vrijednosnim papirima kao i drugim relevantnim čimbenicima.

Article 3

The Company shall implement this Policy in accordance with its strategy and plans (including both existing and future investment cycles), the level of net profit and the Company's liquidity, its current indebtedness and capitalization, relevant obligations undertaken in connection with previously issued securities, as well as other relevant factors.

Članak 4.

Uzimajući u obzir naprijed navedeno, namjera je Društva dioničarima isplaćivati neto dobit u obliku dividende, i to 50% neto dobiti Društva ostvarene u pojedinoj godini, pod

Article 4

Taking into account the above, the Company intends to distribute net profit to its shareholders in the form of dividends, in the amount of 50% of the Company's

uvjetom ispunjenja pretpostavki za isplatu dividende ostvarene u odnosnoj godini sukladno Pojednostavljenom prospektu izdanja javnom ponudom i uvrštenja obveznica povezanih s održivošću od dana 27. svibnja 2025. godine kojeg je Društvo javno objavilo istoga dana na internetskim stranicama (https://cdn.prod.website-files.com/671b931fedffc57a044640b5/683810e14abcd99a4c6fb205_BOSQAR%20d.d.%20-%20Pojednostavljeni%20pros.%20izdanja%20javnom%20ponudom%20i%20uvr%C5%A1t.%20obvez.%20poveznih%20s%20odr%C5%BE..pdf) te ostalih pretpostavki navedenih u ovoj Politici.

Članak 5.

Dividenda će se u pojedinoj godini isplaćivati dioničarima Društva samo ako su za to ispunjeni svi uvjeti predviđeni važećim propisima, Statutom Društva i ovom Politikom.

Članak 6.

Prijedlog odluke o upotrebi dobiti s iznosom i načinom isplate dividende sastavlja Uprava Društva, a ispituje ga Nadzorni odbor Društva. Uprava Društva će se, prilikom sastavljanja prijedloga odluke o upotrebi dobiti i iznosu dividende, voditi ovom Politikom, vodeći računa o planiranim investicijama i potrebnoj razini likvidnosti Društva.

Članak 7.

Donošenje odluke o upotrebi dobiti u nadležnosti je glavne skupštine Društva.

Članak 8.

Sukladno Statutu Društva i važećim propisima, Uprava može, uz prethodnu suglasnost Nadzornog odbora, iz

net profit generated in a given year, subject to the fulfilment of the conditions for dividend distribution in the relevant year in accordance with the Simplified Prospectus of the public offering and listing of sustainability-linked bonds dated 27 May 2025, which the Company publicly disclosed on the same date on its website (https://cdn.prod.website-files.com/671b931fedffc57a044640b5/683810e14abcd99a4c6fb205_BOSQAR%20d.d.%20-%20Pojednostavljeni%20pros.%20izdanja%20javnom%20ponudom%20i%20uvr%C5%A1t.%20obvez.%20poveznih%20s%20odr%C5%BE..pdf), as well as other conditions set out in this Policy.

Article 5

Dividends shall be paid in a given year to the Company's shareholders only if all conditions prescribed by applicable regulations, the Company's Statute, and this Policy are met.

Article 6

The proposal for a decision on the allocation of profit, including the amount and method of dividend payment, shall be prepared by the Management Board of the Company and reviewed by the Supervisory Board. In preparing the proposal for the decision on profit allocation and the dividend amount, the Management Board shall be guided by this Policy, taking into account planned investments and the required level of the Company's liquidity.

Article 7

The decision on the use of profit falls within the authority of the Company's General Assembly.

Article 8

In accordance with the Company's Statute and applicable regulations, the Management Board may,

predvidivog dijela neto dobiti isplatiti dioničarima predujam na ime dividende. Na ime predujma može se isplatiti najviše polovinu iznosa dobiti umanjenog za iznose koji se po zakonu i Statutu moraju unijeti u rezerve Društva. Isplata predujma na ime dividende ne može prijeći iznos polovine prošlogodišnje dobiti.

Članak 9.

Ovlaštenici prava na dividendu utvrđuju se sukladno važećim propisima i Statutu Društva.

Članak 10.

Ova Politika stupa na snagu danom uvrštenja Društva na uređeno tržište.

Članak 11.

Ova Politika objavit će se na internetskoj stranici Društva.

with the prior consent of the Supervisory Board, pay an advance on dividends to shareholders from the foreseeable portion of net profit. The advance may not exceed half of the profit amount reduced by the amounts that, under law and the Statute, must be allocated to the Company's reserves. The payment of an advance on dividends may not exceed half of the previous year's profit.

Article 9

Entitlements to dividends shall be determined in accordance with applicable regulations and the Company's Statute.

Article 10

This Policy shall enter into force on the date of the Company's listing on a regulated market.

Article 11

This Policy shall be published on the Company's website.