

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.