

**Informative material for  
ITEM 5 ON THE AGENDA OF THE INFINITY CAPITAL INVESTMENTS S.A. E.G.S.M.  
DATED 29/30.04.2026**

Resolution submitted for E.G.S.M. approval under item 5 on the agenda:

*Approve the implementation of a Stock Option Plan, the objective of which is to grant option rights for the acquisition of shares free of charge by directors, executives, employees, in order to retain, maintain and motivate them, as well as to reward them for their work within the Company. The programme will take place under the following conditions:*

*(a) Under the Stock Option Plan, option rights will be granted for a maximum of 2,000,000 shares, allocated to directors, officers, employees.*

*(b) În the case of option rights granted to company directors, officers, employees, the option right may be exercised after a period established by the decision of the Board of Directors to implement the Stock Option Plan.*

*(c) Company directors, officers, and employees may participate in the Stock Option Plan according to performance criteria established by the Board of Directors.*

*(d) The Board of Directors shall be empowered to take all necessary actions and complete all formalities required for the approval and implementation of the Stock Option Plan, such as, but not limited to:*

*(i) to determine the criteria on the basis of which option rights will be granted to the staff of the Company;*

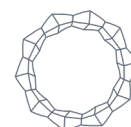
*(ii) to determine the positions in the organisation chart, as well as in the structure of the Board of Directors, for which the stock option plan programme will be applicable;*

*(iii) the period between the date of granting the option and the date of exercising the option;*

*(iv) the conditions for exercising the right of option and, implicitly, for acquiring shares;*

*(v) the period within which the holder of the option right must exercise the option right;*

*(vi) preparation and publication of information documents in accordance with the law, etc.*



*(e) Implementation will be carried out by the Company's Board of Directors, in compliance with the Resolution of the Extraordinary General Shareholders Meeting, and/or with the assistance of a specialised consultant.*

*(f) The implementation of the programmes shall be carried out in compliance with the legal obligations to draw up and publish disclosure documents in accordance with the law and the applicable F.S.A. regulations.*

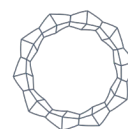
In accordance with the provisions on sound remuneration policies under the Alternative Investment Fund Managers Directive (A.I.F.M.D.), part of the variable remuneration of company directors, executives and employees may also be granted by allocating shares in the company, free of charge, under Stock Option Plan (SOP) programmes.

Running a SOP:

- contributes to a remuneration policy that is consistent with sound and effective risk management, without encouraging risk-taking that is not consistent with the company's risk profile;
- ensures that remuneration is performance-related and that there is an appropriate balance between the fixed and variable components of total remuneration;
- ensures that a significant percentage of any variable remuneration consists of shares issued by Infinity Capital Investments S.A., in accordance with specific regulations;
- complies with the provisions of Law no. 74/2015 on Alternative Investment Fund Managers and ESMA Guideline no. 232/2013 on sound remuneration policies in accordance with the A.I.F.M.D.

The Tax Code (Law no. 227/2015) provides that a stock option plan is "a programme initiated within a legal entity whereby employees, directors and/or managers of the legal entity or its affiliated legal entities, referred to in item 26 lit. (c) and (d), are given the right to acquire at a preferential price or to receive free of charge a specified number of equity securities, defined in accordance with point 40, issued by that entity."

For the purposes of paragraph 40, 'participating interest' means 'any share or other equity interest in a partnership, limited partnership, limited liability partnership, joint stock company, limited liability partnership, limited liability company or other legal person or holdings in an investment fund'.



It also states that "In order for a programme to qualify as a stock option plan, the programme must cover a minimum period of one year between the time the right is granted and the time it is exercised (the acquisition of the shares)".

Moreover, the benefits in the form of the right to the "Stock Option Plan", at the time of grant and at the time of exercise, are not considered taxable salary income (Art. 76, para. (4) letter r) of the Tax Code), thus not having a negative impact at the level of Infinity Capital Investments S.A. or of the participant in the Plan.

It is submitted for the approval of the E.G.S.M. to authorise the Board of Directors to adopt all necessary measures and to fulfil all formalities required for the approval and implementation of the Stock Option Plan, such as, but not limited to, identify the allocation criteria, determine the number of shares to be effectively distributed, the period of exercise of the rights, identify the beneficiaries, prepare and publish the information documents in accordance with the law, etc.

The implementation of the programmes will be carried out in compliance with the legal obligations for the preparation and publication of disclosure documents in accordance with the law, namely those indicated in the Regulation no. 5/2018 on issuers and operations with securities.

*According to the provisions of art. 103<sup>1</sup> of the Companies Law no. 31/1990, the statutory body competent to adopt a resolution on the repurchase of shares is the Extraordinary General Shareholders Meeting.*

This material was approved by the Board of Directors on 19 March 2026 and was signed on its behalf by:

**Sorin-Iulian Cioacă**  
**President – General Manager**

**Mihai Trifu**  
**Vice-President – Deputy General Manager**

