

"NEUROSOFT SOCIÉTÉ ANONYME SOFTWARE PRODUCTION" (the "Company")

GEMI REG. No. 84923002000

ANNUAL ORDINARY GENERAL MEETING

JUNE 15, 2026

EXPLANATORY REPORT - DRAFT RESOLUTIONS - RECOMMENDATIONS OF BOARD OF DIRECTORS

Item 1: Approval of the Company's Standalone and Consolidated Financial Statements for the financial year 2025 (01/01/2025 - 31/12/2025) and submission of the relevant Board of Directors' and Auditors' Reports - Approval of non-distribution of dividend.

Required quorum: 20% of the share capital	Majority: 50% + 1 of the votes represented
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a) The Annual Financial Statements include the standalone and consolidated statement of financial position as of December 31, 2025, the standalone and consolidated statements of comprehensive income, the changes in equity and cash flows for the respective year, a summary of significant accounting policies and methods and other explanatory information and have been prepared in accordance with IFRS.

The above documents form a whole and are audited by the statutory Auditors, in accordance with the stipulations of the applicable law.

The Annual Financial Statements are drafted in accordance with the stipulations of the applicable law and show a clear and transparent picture of the Company's asset structure, financial position and financial year results. The related party disclosures for the financial year 2025 are included in the Annual Financial Report of the Company, available on the Company's webpage (<https://neurosoft.gr/investor-relations/financial-reports/>).

The Annual Financial Statements were approved by the Board of Directors' decision dated 31.03.2026. They were published within the time limit prescribed by law, in accordance with the applicable law and have been posted on the Company's website (<https://neurosoft.gr/investor-relations/financial-reports/>), as an integral part of the Annual Financial Report.

(b) The Company's Board of Directors' Management Report to the Annual General Meeting of Shareholders has been prepared in accordance with the stipulations of Law 4548/2018, as in force today and it includes, through a balanced and comprehensive analysis, the true picture of the Company's development and performance, its position, the description of the principal risks and uncertainties that it faces, and corresponds to the size and complexity of the Company. Furthermore,

the annual Management Report includes the Corporate Governance Statement as provided for in article 152 of Law 4548/2018, as in force.

The Auditors' Report, besides the information in accordance with the stipulations of the applicable law, verifies that the content of the annual Management Report of the Board of Directors is in agreement with the Annual Financial Statements of the financial year 2025 (01/01/2025 - 31/12/2025).

The Board of Directors' Management Report was approved by the Board of Directors' decision dated 31.03.2026 and has been posted along with the Auditors' Report, on the Company's website (<https://neurosoft.gr/investor-relations/financial-reports/>), as an integral part of the Annual Financial Report.

Non-distribution of dividend for the financial year 2025

The Company's Board of Directors by its resolution dated 31.03.2026, taking into consideration the results of financial year 2025 and the provisions of articles 158, 159 and 160 of the L. 4548/2018, unanimously decided to propose at the Annual General Meeting of the Company Shareholders the non-distribution of dividend for the financial year 2025.

The Company's Board of Directors unanimously recommends to the General Meeting of the Shareholders the approval of i) the Annual Standalone and Consolidated Financial Statements for the financial year 2025 (01/01/2025 - 31/12/2025), ii) the non-distribution of dividend for the financial year 2025, and submits the relevant Management Report of the Board of Directors and the Auditors' Report.

Item 2: Approval of the overall management of the Company and discharge of the Statutory Auditors of the Company for the financial year 2025 (01/01/2025 - 31/12/2025).

Required quorum: 20% of the share capital	Majority: 50% + 1 of the votes represented
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The General Meeting of the Shareholders will have to decide upon the approval of the overall management of the Company according to article 108 of Law 4548/2018, as in force, and the discharge of the Statutory Auditors of the Company from any liability for compensation for the financial year 2025 (01/01/2025 - 31/12/2025).

The Company's Board of Directors unanimously recommends to the Shareholders' General Meeting to approve the overall management of the Company according to article 108 of Law 4548/2018, as in force, and the discharge of the Statutory Auditors of the Company from any liability for compensation for the financial year 2025 (01/01/2025 - 31/12/2025).

Item 3: Approval of the remuneration payable to the Board of Directors for the financial year 2025, including pre-approved remuneration for the first half of 2026, and pre-approval - determination of the remuneration payable for the financial year 2026 and the first semester of 2027.

Required quorum: 20% of the share capital	Majority: 50% + 1 of the votes represented
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The annual Ordinary General Meeting of the Company's Shareholders, which took place on 16/06/2025 ('AGM 2025'), approved the remuneration¹ paid to the members of the Board of Directors for the period from 01.01.2025 until 30.06.2025 (based on the pre-approval of the AGM 2024), which amounted to €44.400. The AGM 2025 also pre-approved remuneration for the members of the Board of Directors for the period from 01.07.2025 until 31.12.2025 up to the amount of €57.000.

The aggregate amount finally paid-up from 01.01.2025 to 31.12.2025, according to the resolutions of the AGM 2025, is €88.800 and is further analyzed as follows:

CHLADEK MARTIN €12.000

KOLLIAS EVAGELLOS €12.000

XARCHAKOS PETROS €12.000

POLIZOS THEMISTOKLIS €12.000

PASCHALIDIS EPAMEINONDAS €14.400

KAMIL ZIEGLER €12.000

ANASTASIA VERRA €14.400

The AGM 2025 also pre-approved remuneration for the members of the Board of Directors for the period from 01.01.2026 until 30.06.2026 up to the amount of €57.000.

It is proposed that the General Meeting:

- (i) approves the aggregate amount of €88.800 finally paid-up from 01.01.2025 to 31.12.2025 according to the resolutions of the AGM 2025,
- (ii) approves the amount of €44.400 to be paid-up for the period from 01.01.2026 to 30.06.2026 based on the pre-approval of the AGM 2025,
- (iii) pre-approves remuneration for the Members of the Board of Directors for the period from 01.07.2026 to 31.12.2026 as well as for the period from 01.01.2027 to 30.06.2027, as follows:
 - 01.07.2026-31.12.2026: total maximum amount of €57.000 for all the Members of the Board of Directors

¹ All remuneration amounts refer to gross amounts.

- 01.01.2027-30.06.2027: total maximum amount of €57.000 for all the Members of the Board of Directors

The above amounts do not include any amounts paid to Members of the Board of Directors on the basis of any employment agreement with the Company.

Item 4: Appointment of Auditing Company for the statutory audit of the Company's Standalone and Consolidated Financial Statements and the issuance of the annual tax report for the financial year 2026 (01/01/2026 - 31/12/2026) and determination of their remuneration.

Required quorum: 20% of the share capital	Majority: 50% + 1 of the votes represented
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The Board of Directors, unanimously recommends to the General Meeting of the Shareholders the following:

(a) that the statutory audit of the Company's standalone and consolidated financial statements for the financial year 2026 (01/01/2026 - 31/12/2026), as well as the issuance of the annual tax report as provided for in article 78 of Law 5104/2024 and Circular No. 1124/18.6.2015 of the General Secretariat of Public Revenue, as amended and in force, are carried out by the auditing company "PricewaterhouseCoopers S.A." (SOEL Reg. no. 113); and

(b) the remuneration of the above auditing company for the Statutory Audit for the current financial year 2026 (01/01/2026 - 31/12/2026) and the issuance of the Annual Tax report as provided for in article 78 of Law 5104/2024 and Circular No. 1124/18.6.2015 of the General Secretariat of Public Revenue, as amended and in force, shall not exceed the amount of €70.000 and if so, the remuneration shall be defined by decision of the Board of Directors of the Company, following an offer from "PricewaterhouseCoopers S.A." (SOEL Reg. no. 113).

It is noted that should the size of the company changes to the extent that a sustainability report is required in accordance with the stipulations of the applicable law, then it is proposed to the General Meeting of the Shareholders that the assurance of the Sustainability Statement for the financial year 2026 (01/01/2026 - 31/12/2026) is carried out by the auditing company "PricewaterhouseCoopers S.A." (SOEL Reg. no. 113), in accordance with the provisions of Law 4449/2017, as in force and the Guidelines issued by the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB) on the Limited Assurance Program (ΔΠΑΔ 3000) on the annual sustainability statement of Law 5164/2024.

Item 5: Other Announcements.

Non-voting item

The Chair of the General Meeting submits on behalf of the Audit Committee, the Annual Activity Report of the Committee for the year 2025, according to clause 3.4 V of the Audit Committee Charter. The Annual Report on the activities of the Audit Committee for the year 2025 was published as part of the Annual Financial Report of the Company and is available on the Company's webpage (<https://neurosoft.gr/investor-relations/financial-reports/>), Section J, "Corporate Governance Statement" of the Annual Financial Report 2025 ("Audit Committee Activity Report", pages 28-30).

Iraklio Attikis, 22.05.2026

The Board of Directors