

## Kong Inc. Welfare Benefits Plan AMENDMENT

### ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to the Kong Inc. Welfare Benefits Plan (the “Plan”). The Employer intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.
- 1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section, or other numbering designations.

### ARTICLE II ELECTIONS

- 2.1 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of 01/01/2026.
- 2.2 **Plan Amendment.**

#### **Dependent Care Flexible Spending Arrangement (Non-ERISA) – Increase in Maximum**

The Dependent Care Flexible Spending Arrangement (DCFSA) enables you to pay for out-of-pocket, work-related dependent day-care costs with pre-tax dollars. The amount paid from a Participant's DCFSA for any tax year cannot exceed the lesser of the Earned Income limitation described in Code Section 129(b) or the amount specified under Code Section 129. If a married Participant files a separate tax return, the amount is determined according to the rules of Code Section 21(e).

Effective for the Plan Year beginning on or after January 1, 2026, the maximum annual contribution to the Dependent Care Flexible Spending Arrangement shall automatically increase or decrease to match the maximum amount permitted under Code Section 129, as adjusted by the Internal Revenue Service for the applicable Plan Year.

Please note: the Dependent Care Flexible Spending Arrangement is not an ERISA plan.

#### **Health Care Flexible Spending Arrangement – Increase in Maximum**

The Health Care Flexible Spending Arrangement (“Health Care FSA”) enables Participants to pay for eligible medical expenses on a pre-tax basis, as permitted under Code Section 125 and Code Section 105.

Effective for the Plan Year beginning on or after January 1, 2026, the maximum annual contribution to the Health Care Flexible Spending Arrangement shall automatically increase or decrease to match the maximum amount permitted under Code Section 125(i), as adjusted by the Internal Revenue Service for the applicable Plan Year.

#### **Health Care Flexible Spending Arrangement – Carryover Amount**

The Health Care Flexible Spending Arrangement permits Participants to carry over a limited amount of unused Health Care FSA funds from one Plan Year to the immediately following Plan Year, as permitted under Code Section 125.

Effective for the Plan Year beginning on or after January 1, 2026, the maximum carryover amount under the Health Care Flexible Spending Arrangement shall automatically increase or decrease to match the maximum carryover amount

permitted by the Internal Revenue Service for the applicable Plan Year.

**Limited Purpose Flexible Spending Arrangement – Increase in Maximum**

The Limited Purpose Flexible Spending Arrangement (“Limited Purpose FSA”) enables Participants to pay for eligible limited purpose medical expenses (dental and vision only) on a pre-tax basis, as permitted under Code Section 125 and consistent with applicable health savings account (HSA) compatibility requirements.

Effective for the Plan Year beginning on or after January 1, 2026, the maximum annual contribution to the Limited Purpose Flexible Spending Arrangement shall automatically increase or decrease to match the maximum amount permitted under Code Section 125(i), as adjusted by the Internal Revenue Service for the applicable Plan Year.

**Limited Purpose Flexible Spending Arrangement – Carryover Amount**


The Limited Purpose Flexible Spending Arrangement (“Limited Purpose FSA”) permits Participants to pay for eligible limited purpose medical expenses on a pre-tax basis, consistent with Code Section 125 and applicable HSA compatibility requirements.

Effective for the Plan Year beginning on or after January 1, 2026, the maximum carryover amount under the Limited Purpose Flexible Spending Arrangement shall automatically increase or decrease to match the maximum carryover amount permitted by the Internal Revenue Service for the applicable Plan Year.

This amendment has been executed this 29 day of September, 2025.

Name of Employer: Kong Inc.

Name: Quyanna Holmes

Signature:  Signed by:  
Quyanna Holmes  
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**CERTIFICATE OF ADOPTING RESOLUTION**

The undersigned authorized representative of Kong Inc. hereby certifies that the following resolutions were duly adopted on 09/29/2025 (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: 09/29/2025

Signed by:

Signed:

Quyanna Holmes

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Quyanna Holmes – Global Benefits Director

[print name/title]

**SUMMARY OF MATERIAL MODIFICATIONS  
for the**

Kong Inc..  
Flexible Benefits Plan

**I  
INTRODUCTION**

This is a Summary of Material Modifications regarding the Kong Inc. Welfare Benefits Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

**II  
SUMMARY OF CHANGES**

**Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of 01/01/2026.

**Plan Amendment.**

**Dependent Care Flexible Spending Arrangement (Non-ERISA) – Increase in Maximum**

The Dependent Care Flexible Spending Arrangement enables you to pay for out-of-pocket, work-related dependent day-care costs with pre-tax dollars. Effective for the Plan Year beginning on or after January 1, 2026, the maximum contribution to the Dependent Care Flexible Spending Arrangement will automatically adjust to match the maximum amount permitted by the Internal Revenue Service for the applicable Plan Year, including any limitations that apply to married individuals filing separate federal income tax returns.

Please note: the Dependent Care Flexible Spending Arrangement is not an ERISA plan.

**Health Care Flexible Spending Arrangement – Increase in Maximum**

The Health Care Flexible Spending Arrangement enables you to pay for eligible health care expenses on a pre-tax basis. Effective for the Plan Year beginning on or after January 1, 2026, the maximum contribution to the Health Care Flexible Spending Arrangement will automatically adjust to match the maximum amount permitted by the Internal Revenue Service for the applicable Plan Year.

**Health Care Flexible Spending Arrangement – Carryover Amount**

The Health Care Flexible Spending Arrangement permits participants to carry over a limited amount of unused funds from one Plan Year to the next. Effective for the Plan Year beginning on or after January 1, 2026, the maximum carryover amount will automatically adjust to match the maximum amount permitted by the Internal Revenue Service for the applicable Plan Year.

**Limited Purpose Flexible Spending Arrangement – Increase in Maximum**

The Limited Purpose Flexible Spending Arrangement enables you to pay for eligible limited purpose health care expenses (dental and vision only) on a pre-tax basis. Effective for the Plan Year beginning on or after January 1, 2026, the maximum contribution to the Limited Purpose Flexible Spending Arrangement will automatically adjust to match the maximum amount permitted by the Internal Revenue Service for the applicable Plan Year.

**Limited Purpose Flexible Spending Arrangement – Carryover Amount**

The Limited Purpose Flexible Spending Arrangement permits participants to carry over a limited amount of unused funds from one Plan Year to the next. Effective for the Plan Year beginning on or after January 1, 2026, the maximum carryover amount will automatically adjust to match the maximum amount permitted by the Internal Revenue Service for the applicable Plan Year.