

**Polish Financial Supervision Authority**  
**Current Report No. 8/2025**

Date of preparation: 27 February 2025

Subject:

Convening of the Extraordinary General Meeting of BEST S.A.

Legal basis:

Article 56(1)(2) of the Offering Act – current and periodic disclosures

Content of the report:

Acting pursuant to Article 398, Article 399 § 1, Article 402<sup>1</sup> and Article 402<sup>2</sup> of the Polish Commercial Companies Code, and based on § 12(1) of the Issuer's Statutes, the Management Board of BEST S.A., based in Gdynia ("Issuer"), announces that it convenes the Extraordinary General Meeting of BEST S.A. on 26 March 2025, 9:00 A.M. The Extraordinary General Meeting will be held in Warsaw, address: Baker McKenzie Krzyżowski i Wspólnicy sp.k., Varso Tower, Chmielna 69, 00-801 Warsaw, Poland (35th floor).

Appendix No. 1 to this report contains the full Convening Notice for the Extraordinary General Meeting.

Appendix No. 2 to this report contains draft resolutions, including a statement of reasons, to be discussed at the Extraordinary General Meeting.

Appendix No. 3 to this report contains information on the total number of the Company's shares and votes that the shares carry as of the notice date, in accordance with Article 402<sup>3</sup> of the Polish Commercial Companies Code.

The remaining appendices to this current report contain the documentation being the object of discussion at the Extraordinary General Meeting.

All information on the Extraordinary General Meeting and full documentation to be presented during the Extraordinary General Meeting will be made available on BEST's website [www.best.com.pl](http://www.best.com.pl).

Appendices:

File	Description
001_Notice of EGSM convening.pdf	Notice of the convening of the Issuer's Extraordinary General Meeting of Shareholders
002_EGSM draft resolutions.pdf	Draft resolutions of the Issuer's Extraordinary General Meeting of Shareholders
003_Information on total number of shares.pdf	Information on the total number of shares of the Issuer and the number of votes these shares carry
004_Merger plan with Appendices.pdf	Merger Plan with Appendices
005_Report of the Management Board of BEST S.A. drafted for the Merger.pdf	Report of the Management Board of BEST S.A. drafted for the purposes of the Merger

006_ Report of the Management Board of Kredyt Inkaso S.A. drafted for the Merger.pdf	Report of the Management Board of Kredyt Inkaso S.A. drafted for the purposes of the Merger
007_ Statutory auditor's evaluation.pdf	Statutory auditor's evaluation

<b>Best S.A.</b> (full name of Issuer) <b>BEST</b> (issuer's abbreviated name)	<b>Other finances (fin)</b> (sector according to the classification of the Warsaw Stock Exchange)
<b>81-537</b> (postcode)	<b>Gdynia</b> (town)
<b>Łużycka 8A</b> (street) (number)	
<b>(0-58) 76 99 299</b> (telephone)	<b>(0-58) 76 99 226</b> (fax)
<b>best@best.com.pl</b> (e-mail)	<b>www.best.com.pl</b> (website)
<b>585-00-11-412</b> (NIP – Tax ID)	<b>190400344</b> (REGON – Business ID)

#### SIGNATURES OF THE COMPANY'S REPRESENTATIVES:

Date	First name and last name	Position / Function	Signature
2025-02-27	Krzysztof Borusowski	President of the Management Board	
2025-02-27	Marek Kucner	Deputy President of the Management Board	

**ANNOUNCEMENT  
OF THE CONVENING OF THE EXTRAORDINARY GENERAL MEETING OF  
BEST S.A.**

The Management Board of BEST Spółka Akcyjna, having its registered office in Gdynia, ul. Łużycka 8A, entered into the register of businesses maintained by the District Court Gdańsk-North in Gdańsk, 8<sup>th</sup> Commercial Division, under no. KRS 0000017158, with share capital amounting to PLN 22,652,014 (fully paid), hereinafter referred to as **BEST** or **Company**, acting pursuant to Article 398, Article 399 § 1, Article 402<sup>1</sup> and Article 402<sup>2</sup> of the Commercial Companies Code, and in connection with § 12(1) of BEST's Statute, hereby convenes the Extraordinary General Meeting (hereinafter also referred to as the **Extraordinary General Meeting** or **EGM**).

**1. DATE, PLACE AND TIME OF THE EXTRAORDINARY GENERAL MEETING AND A DETAILED AGENDA**

1.1. Date, place and time

**The Extraordinary General Meeting will be held on 26 March 2025, 9:00, in Warsaw, at the address: Baker McKenzie Krzyżowski i Wspólnicy sp.k., Varso Tower, Chmielna 69, 00-801 Warsaw, Poland (35th floor).**

1.2. Agenda

1. Opening of the meeting.
2. Appointment of the Chairman of the Extraordinary General Meeting.
3. Confirmation of correct convening of the Extraordinary General Meeting and its capacity to adopt resolutions.
4. Appointment of a Ballot-Counting Committee or entrusting the counting of votes to the Chairman of the Extraordinary General Meeting.
5. Adoption of the agenda.
6. Adoption of a resolution on the merger of the Company and Kredyt Inkaso Spółka Akcyjna, having its registered office in Warsaw, and on the increase of the share capital and amending the Company's Statute.
7. Adoption of a resolution on adopting the complete text of the Company's Statute.
8. Adoption of a resolution on selecting an entity authorised to attest sustainability reporting.
9. Any other business.
10. Closing of the session.

**2. ELECTRONIC COMMUNICATION BETWEEN SHAREHOLDERS AND THE COMPANY**

When using electronic means of communication with BEST, shareholders must use only the specified e-mail address intended for communication ([wza@best.com.pl](mailto:wza@best.com.pl)), or otherwise any correspondence shall be considered not

to have been delivered. The risk of disclosure of data to unauthorised persons in connection with a shareholder's use of the means of electronic communication with the Company is borne by the shareholder.

If a shareholder, using means of electronic communication, sends to BEST documents whose original counterparts have been prepared in a language other than Polish, a Polish translation of such documents done by a certified translator must be enclosed.

All documents exchanged between a shareholder and BEST using means of electronic communication must be scanned to a PDF file.

When in doubt, BEST may request original documents.

### **3. SHAREHOLDER'S RIGHT TO REQUEST THAT SPECIFIC ISSUES BE INCLUDED IN THE EGM'S AGENDA**

A shareholder or shareholders of BEST representing at least 1/20 of BEST's share capital may request that specific issues be included in the agenda of the EGM. The request must be submitted to BEST's Management Board not later than twenty-one days before the scheduled date of the EGM, i.e. by 05 March 2025.

The request to include specific issues in the EGM's agenda must include a justification or a draft resolution concerning the proposed item to be included in the agenda. The request is to be submitted in writing to the address ul. Łużycka 8A, 81-537 Gdynia, or in electronic form, according to the rules described in item 2 above.

Together with a request submitted in electronic or written form, the shareholder must enclose any documents and information which allow them to be identified as a shareholder entitled to make such a request as well as any information which identifies and confirms the powers of any persons who represent or act on behalf of the shareholder, as referred to in section 6.2 below.

Without undue delay, not later than eighteen days prior to the scheduled date of the EGM, the Management Board will announce any changes to the agenda which have been introduced at the request of shareholders. The new agenda will be announced in the manner appropriate for convening an EGM.

### **4. SHAREHOLDER'S RIGHT TO PROPOSE DRAFT RESOLUTIONS CONCERNING ISSUES WHICH HAVE BEEN INCLUDED OR ARE TO BE INCLUDED IN THE AGENDA PRIOR TO THE SCHEDULED DATE OF THE GENERAL MEETING**

Before the date of the EGM, a shareholder or shareholders of BEST representing at least 1/20 of BEST's share capital may submit to BEST in writing (to the address: ul. Łużycka 8A, 81-537 Gdynia) or in electronic form, according to the rules described in section 2 before, draft resolutions regarding items which have been introduced or are to be introduced to the agenda of the EGM.

Together with a request submitted in electronic or written form, the shareholder must enclose any documents and information which allow them to be identified as a shareholder entitled to propose draft resolutions as well as any information which identifies and confirms the powers of any persons who represent or act on behalf of the shareholder, as referred to in section 6.2 below.

BEST will promptly publish the draft resolutions on its website.

## **5. SHAREHOLDER'S RIGHT TO PROPOSE DRAFT RESOLUTIONS CONCERNING ISSUES INCLUDED IN THE AGENDA DURING THE GENERAL MEETING**

During the EGM, every shareholder of BEST may propose draft resolutions concerning any item on the agenda.

## **6. PROCEDURE FOR EXERCISING THE VOTING RIGHT THROUGH AN ATTORNEY, IN PARTICULAR VOTING FORMS TO BE USED BY ATTORNEYS, AND PROCEDURE FOR NOTIFYING BEST, USING MEANS OF ELECTRONIC COMMUNICATION, OF THE APPOINTMENT OF AN ATTORNEY**

A shareholder of BEST may attend the EGM and exercise the right to vote in person or through an attorney.

The power of attorney to attend the EGM and exercise the right to vote is to be granted in writing or electronically.

Due to technical reasons, the forms allowing the exercise of the voting right through an attorney could not be provided on the website [www.best.com.pl](http://www.best.com.pl). To obtain the forms, shareholders can contact BEST in writing (address: ul. Łużycka 8A, 81-537 Gdynia) or in electronic form ([wza@best.com.pl](mailto:wza@best.com.pl)) and specify an address for deliveries. BEST will send the forms by post free of charge. It is not mandatory to use the form. The form contains information on the exercise of the voting right through an attorney, but it does not supersede a power of attorney granted by a shareholder. BEST will not verify whether any attorneys exercise the voting right as instructed by their principals.

### **6.1. Power of attorney in writing**

If a shareholder has granted a power of attorney in writing, when an attendance list is prepared, the attorney must present the following documents (unless they have already been provided to BEST):

- a) the original document of the power of attorney,
- b) a copy from the register in which the shareholder is entered or another document confirming the power to act on behalf of the shareholder, and
- c) a document allowing the attorney's identity to be verified.

If any of the above documents has been prepared in a language other than Polish or English, the attorney must provide a Polish translation done by a certified translator.

### **6.2. Procedure for notifying BEST of a power of attorney using means of electronic communication**

In order to notify BEST about a power of attorney in electronic form, shareholders must use the e-mail address: [wza@best.com.pl](mailto:wza@best.com.pl). The notification of a power of attorney sent to BEST must include the shareholder's and the attorney's phone number and e-mail address for BEST to be able to contact the shareholder and the attorney. It must also include the scope of the power of attorney, i.e. the number of shares under which the voting right is to be exercised and the date of the EGM during which that right will be exercised.

In addition to the notification of the power of attorney in electronic form, the shareholder must send to BEST a scanned copy of a signed power of attorney.

If the shareholder granting a power of attorney is not a natural person, the following must be sent to BEST:

- a) a scanned copy from the register in which the shareholder is entered, or
- b) a scanned copy of another document confirming the attorney's power to act on behalf of the shareholder.

If the power of attorney has been granted to a party other than a natural person, the following must be additionally sent to BEST:

- a) a scanned copy from the register in which the attorney is entered, or
- b) a scanned copy of another document confirming the power of any persons who act on behalf of the attorney.

If any of the above documents has been prepared in a language other than Polish, the shareholder must provide a scanned copy of a Polish translation done by a certified translator.

The above rules shall apply accordingly to notifying BEST in electronic form about the revocation of a power of attorney.

The notification about granting or revoking a power of attorney in electronic form must be made by 25 March 2025, 12:00.

The above rules shall not relieve an attorney from the obligation to present their identification documents when the EGM's attendance list is prepared.

### **6.3. Verifying validity of a power of attorney, and identifying shareholders and attorneys**

In order to verify whether a power of attorney granted in electronic form is valid and to verify the identity of BEST's shareholders and their attorneys, BEST may use the phone number provided by a shareholder according to section 6.2 or send an e-mail to verify whether the shareholder has granted a power of attorney in electronic form. BEST may contact both the shareholder and their attorney.

BEST S.A. may take appropriate and adequate steps to identify a shareholder and an attorney in order to verify the validity of a power of attorney granted in electronic form.

A notification about granting or revoking a power of attorney in electronic form which does not meet the requirements described in section 6.2 shall be considered by BEST to be null and void.

Shareholders are allowed to participate in the EGM once they have presented a document of identity, and attorneys are allowed to participate once they have presented a document of identity and a power of attorney granted in writing or in electronic form (the attorney must present a printout of the power of attorney). Representatives of legal persons or organisational units without a legal personality must additionally present valid copies from the respective registers, listing persons authorised to represent such parties.

The provisions of section 6 and of sections 6.1-6.3 shall apply accordingly to granting further powers of attorney, as referred to in Article 412 § 4 of the Commercial Companies Code.

## **7. POSSIBILITIES AND PROCEDURES FOR PARTICIPATING IN THE GENERAL MEETING BY MEANS OF ELECTRONIC COMMUNICATION**

BEST does not plan to allow participation in the EGM by means of electronic communication.

## **8. PROCEDURE FOR EXPRESSING OPINIONS AT THE GENERAL MEETING BY MEANS OF ELECTRONIC COMMUNICATION**

BEST does not plan to allow the expression of opinions during the EGM by means of electronic communication.

## **9. PROCEDURE FOR EXERCISING VOTING RIGHTS BY MAIL OR BY MEANS OF ELECTRONIC COMMUNICATION**

BEST does not plan to allow the exercise of voting rights by mail or by means of electronic communication.

## **10. RECORD DATE OF PARTICIPATION IN THE GENERAL MEETING**

Pursuant to Article 406<sup>1</sup> of the Commercial Companies Code, the date of registration of participation in the EGM is 10 March 2025 (hereinafter referred to as the **Record Date**), which is 16 days prior to the date of the EGM.

## **11. INFORMATION ABOUT THE RIGHT TO PARTICIPATE IN THE GENERAL MEETING**

The right to participate in the EGM is reserved for persons who:

- a) are BEST's shareholders on the Record Date, i.e. BEST's shares are recorded on their securities accounts, and
- b) between the date of this announcement of the convening of the EGM and 11 March 2025 (the first weekday after the Record Date), request entities which maintain their securities accounts to issue personal certificates confirming their right to participate in the EGM.

It is recommended that the shareholders collect the above certificate confirming their right to participate and take it with them to the EGM.

## **12. LIST OF SHAREHOLDERS**

Based on a list provided to it by the National Depository for Securities (KDPW) and created based on personal certificates confirming the right to participate in the EGM issued by the entities keeping the securities accounts, BEST will draw up a list of shareholders authorised to participate in the EGM.

The list of shareholders authorised to attend the EGM will be made available at BEST's registered office in Gdynia, ul. Łużycka 8A, during 3 weekdays prior to the EGM, between 9:00 and 15:00.

A shareholder of BEST may request that the list of shareholders authorised to participate in the EGM is sent to him/her by e-mail, free of charge, indicating his/her e-mail address to which the list should be sent. The request must be sent to BEST's e-mail address specified in section 2 of this announcement.

A shareholder of BEST has a right to demand copies of motions regarding issues included in the meeting's agenda, within one week before the EGM.

## **13. INFORMATION ON SHAREHOLDERS' RIGHT TO ASK QUESTIONS REGARDING MATTERS ON THE AGENDA OF THE GENERAL MEETING**

BEST's shareholders attending the EGM have the right to ask questions regarding matters on the agenda of the EGM and participate in discussions in accordance with the Rules of the General Meeting of BEST S.A.

## **14. ACCESS TO DOCUMENTATION**

The full text of the documents to be presented at the EGM and draft resolutions will be published on BEST's website ([www.best.com.pl](http://www.best.com.pl)) (tab: Investor; General Meeting) beginning on the day of the convening of the EGM, and will also be available at the address: ul. Łużycka 8A, Gdynia.

Any comments from the Management Board or Supervisory Board concerning the items introduced to the agenda of the EGM or items that are to be introduced to the agenda before the date of the EGM will be made available on BEST's website and at ul. Łużycka 8A, Gdynia, immediately after they have been prepared.

#### **15. BEST'S WEBSITE CONTAINING INFORMATION ABOUT THE GENERAL MEETING**

All information about the EGM will be published on BEST's website [www.best.com.pl](http://www.best.com.pl) (tab: Investor; General Meeting).



**DRAFT RESOLUTIONS FOR THE EXTRAORDINARY GENERAL MEETING OF BEST S.A.  
CONVENED TO BE HELD ON 26 March 2025**

DRAFT RESOLUTION CONCERNING ITEM 2 OF THE AGENDA:

**Resolution no. 1  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025  
on the appointment of the Chairman of the Extraordinary General Meeting**

The Extraordinary General Meeting, acting pursuant to Article 409 § 1 and Article 420 § 2 of the Commercial Companies Code, and § 9 of the Rules of the General Meeting of BEST S.A., resolves as follows:

**§ 1**

The Extraordinary General Meeting of BEST S.A. decides to appoint Mr/Ms [ ] as Chairman of the Company's Extraordinary General Meeting.

**§ 2**

The resolution comes to force upon its adoption.

DRAFT RESOLUTION CONCERNING ITEM 4 OF THE AGENDA:

**Resolution no. 2  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025  
on appointing members to the Ballot-Counting Committee**

The Extraordinary General Meeting, acting pursuant to § 14(1)(b) of the Rules of the General Meeting of BEST S.A., resolves as follows:

**§ 1.**

The Extraordinary General Meeting of BEST S.A. appoints the following individuals as members of the Ballot-Counting Committee:

- 1) ☐;
- 2) ☐;
- 3) ☐.

**§ 2.**

The resolution comes to force upon its adoption.

*or*

**Resolution no. 2  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025  
on entrusting the counting of votes to the Chairman of the General Meeting**

**§ 1.**

Acting based on §15 (2) of the Rules of the General Meeting of BEST S.A. and with the consent of all shareholders present at the meeting, the Extraordinary General Meeting waives the appointment of a ballot-counting committee and entrusts the counting of the votes cast to the Chairman of the General Meeting.

**§ 2.**

The resolution comes to force upon its adoption.

DRAFT RESOLUTION CONCERNING ITEM 5 OF THE AGENDA:

**Resolution no. 3  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025  
on adopting the agenda**

The Extraordinary General Meeting resolves as follows:

**§ 1**

The Extraordinary General Meeting decides to adopt the following agenda:

1. Opening of the meeting.
2. Appointment of the Chairman of the General Meeting.
3. Confirmation of correct convening of the General Meeting and its capacity to adopt resolutions.
4. Appointment of a Ballot-Counting Committee or entrusting the counting of votes to the Chairman of the General Meeting.
5. Adoption of the agenda.
6. Adoption of a resolution on the merger of the Company and Kredyt Inkaso Spółka Akcyjna, having its registered office in Warsaw, and on the increase of the share capital and amending the Company's Statute.
7. Adoption of a resolution on adopting the complete text of the Company's Statute.
8. Adoption of a resolution on selecting an entity authorised to attest sustainability reporting.
9. Any other business.
10. Closing of the session.

**§ 2**

The resolution comes to force upon its adoption.

DRAFT RESOLUTION CONCERNING ITEM 6 OF THE AGENDA:

**Resolution no. 4  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025**

**on the merger of the Company and Kredyt Inkaso Spółka Akcyjna (KRS: 0000270672; 'Kredyt Inkaso'), having its registered office in Warsaw, and on the increase of the share capital and amending the Company's Statute.**

Acting pursuant to Article 492 § 1(1) and Article 506 of the Commercial Companies Code ('CCC') and § 13(2)(7) of the Company's Statute, having analysed the merger plan of the Company with Kredyt Inkaso ('**Merger Plan**'), the annexes to the Merger Plan, the report of the Management Board of the Company justifying the merger of the Company with Kredyt Inkaso and the expert opinion prepared pursuant to Article 503 § 1 of the CCC, it is resolved as follows:

**§ 1.**

1. The Company's Extraordinary General Meeting approves:
  - a) the merger of the Company with Kredyt Inkaso through the transfer of all assets, including all assets and liabilities of Kredyt Inkaso, to the Company in exchange for shares to be issued by the Company to the eligible shareholders of Kredyt Inkaso in accordance with the provisions of the Merger Plan ('**Merger**');
  - b) the Merger Plan attached as Annex 1 to this resolution;
  - c) the amendments to the Statute of the Company set out in Annex 3 to the Merger Plan, which are the subject matter of the resolution as per § 4 below.

**§ 2.**

1. In connection with the Merger, the share capital of the Company is increased from PLN 22,652,014.00 (in words: twenty-two million six hundred and fifty-two thousand fourteen zlotys) to PLN 28,480,549.00 (in words: twenty-eight million four hundred and eighty thousand five hundred and forty-nine zlotys), i.e. by PLN 5,828,535.00 (in words: five million, eight hundred and twenty-eight thousand, five hundred and thirty-five zlotys), through the issue of 5,828,535 (in words: five million, eight hundred and twenty-eight thousand, five hundred and thirty-five) series K ordinary bearer shares with a nominal value of PLN 1 (one zloty) each and with a total nominal value of PLN 5,828,535.00 (in words: five million, eight hundred and twenty-eight thousand, five hundred and thirty-five zlotys) ('**New Shares**').
2. The new Shares shall not carry the special rights referred to in Article 351 § 1 in conjunction with Article 304 § 1(6) CCC.
3. In the event that the New Shares are first recorded in the securities account of an eligible shareholder of Kredyt Inkaso up to and including the record date referred to in Article 348 § 3 CCC, set in 2025, the New Shares shall participate in the profit from 1 January 2024, whereas in the event that the New Shares are recorded for the first time in the securities account of an authorised shareholder of Kredyt Inkaso after the record date referred to in Article 348 § 3 CCC, set in 2025, the New Shares shall participate in the profit starting from 1 January 2025.
4. The New Shares shall be subscribed for under the rules applicable to the merger of companies governed by the provisions of Article 492 et seq. CCC, i.e. in accordance with the provisions of the Merger Plan, the content of which is approved pursuant to § 1 item 1 letter b) of this resolution, by means of a share exchange for which the following share exchange ratio as per the Merger Plan is approved: for each 1 (one) share of Kredyt Inkaso, each eligible shareholder of Kredyt Inkaso shall be allotted 0.67537 shares of the Company ('**Share Exchange Ratio**').

5. The Company shall allot the New Shares to the eligible shareholders of Kredyt Inkaso, pursuant to Article 494 § 4 CCC, under the terms of the Merger Plan. The New Shares, subject to special provisions, shall be allotted through the National Depository for Securities ('KDPW') at the Share Exchange Ratio in proportion to the number of shares held by them in Kredyt Inkaso on the reference date established according to the applicable provisions of the Detailed Rules of Operation of the KDPW ('Reference Date'), i.e.:
  - to entities which, as at the Reference Date, hold Kredyt Inkaso's shares recorded in their securities account; and
  - to entities to be named to the entity maintaining the omnibus account by the holder of that account as the entities entitled under Kredyt Inkaso's shares recorded in such omnibus account as at the Reference Date.
6. The Company's Management Board shall determine the Reference Date according to the provisions of the Merger Plan and information on the selected Reference Date shall be provided by the Company's Management Board to the KDPW. If the Management Board fails to set a Reference Date or sets it in breach of the conditions arising from the KDPW's Detailed Rules of Operation, the Reference Date shall be the nearest business day meeting the conditions set out in the KDPW's Detailed Rules of Operation.
7. The number of New Shares to be allotted to each eligible shareholder of Kredyt Inkaso shall be determined by multiplying the number of Kredyt Inkaso's shares held by a given eligible shareholder of Kredyt Inkaso as at the Reference Date by the Share Exchange Ratio, rounded down to the nearest natural number (unless the product is a natural number).
8. The non-allotment of fractions of the New Shares as a result of the rounding referred to in § 2 item 7 of this resolution shall be grounds for additional payments in cash to any eligible shareholder of Kredyt Inkaso to whom a fraction of the New Shares to which they were entitled in accordance with the Share Exchange Ratio has not been issued ('Additional Payments').
9. The amount of the Additional Payment due to an eligible shareholder of Kredyt Inkaso shall be calculated by multiplying:
  - a) the fraction of the New Shares attributable to a given eligible shareholder of Kredyt Inkaso according to the Share Exchange Ratio that has not been allotted to them due to the rounding referred to in § 2 item 7 of this resolution, and
  - b) the arithmetic mean of the closing prices of the Company's shares as determined on the Warsaw Stock Exchange (Giełda Papierów Wartościowych w Warszawie S.A.; 'GPW') during 30 calendar days preceding the Reference Date, with the proviso that if the closing price is not determined on a given trading day, the arithmetic average of the closing prices of the Company's shares shall take into account the price of the Company's shares determined on the GPW on the trading day.
10. The amount of the Additional Payment due to an eligible shareholder of Kredyt Inkaso shall be rounded to the nearest grosz (PLN 0.01), while fractions of a grosz equal to or greater than PLN 0.005 shall be rounded up. The total amount of the Additional Payments shall be subject to the limitation under Article 492 § 2 CCC. The amount of the Additional Payment shall, in each case, also be reduced by the amount of income tax payable under the laws in force at the date of the Additional Payment, insofar as required under the applicable laws.
11. The Additional Payments shall be paid from the Company's reserve capital according to Article 492 § 2 sentence 2 CCC. The Additional Payments will be disbursed according to the rules applicable to

disbursements to shareholders of public companies, according to the rules of the KDPW's deposit and clearing system, within 14 business days of the Reference Date.

12. New Shares which are not issued to eligible shareholders of Kredyt Inkaso due to the adopted Share Exchange Ratio and the rounding described above shall be retained in the Company as treasury shares to be sold, redeemed or for any other legally permissible purpose.

### § 3.

The Extraordinary General Meeting of the Company approves the admission and introduction of the New Shares to trading on the regulated market operated by the GPW. In view of the above, the Extraordinary General Meeting of the Company authorises the Management Board of the Company to take all necessary factual and legal actions aimed at the admission and introduction of the New Shares to trading on the regulated market operated by the GPW, including those provided for in, or connected with, any special regulations concerning such actions.

### § 4.

In connection with the Merger to be adopted pursuant to § 1 of this resolution, the Company's Statute is amended as follows:

1) In § 7:

- a. Item 1 is amended and shall read as follows:

*'The Company's share capital amounts to PLN 28,480,549.00 (in words: twenty-eight million four hundred and eighty thousand five hundred and forty-nine zlotys 00/100) and is divided into 28,480,549 (in words: twenty-eight million four hundred and eighty thousand five hundred and forty-nine) shares with a nominal value of PLN 1 (one zloty) each.'*

- b. Item 3 is amended and shall read as follows:

*'Based on type and the rights attached to them, the Company's shares are grouped as follows:*

- a) 1,680,000 (in words: one million six hundred eighty thousand) series A preference registered shares;*
- b) 18,164,705 (in words: eighteen million, one hundred and sixty-four thousand, seven hundred and five) series B bearer shares;*
- c) 108,000 (in words: one hundred eight thousand) series C bearer shares;*
- d) 1,362,957 (in words: one million three hundred sixty-two thousand nine hundred fifty-seven) series D bearer shares;*
- e) 407,400 (in words: four hundred and seven thousand four hundred) series E bearer shares;*
- f) 690,652 (in words: six hundred and ninety thousand six hundred and fifty-two) series G bearer shares;*
- g) 128,500 (in words: one hundred and twenty-eight thousand five hundred) series I bearer shares;*
- h) 109,800 (in words: one hundred and nine thousand eight hundred) series J bearer shares;*
- i) 5,828,535 (in words: five million eight hundred and twenty-eight thousand five hundred and thirty-five) series K bearer shares.'*

- c. The following item 12 is added:

*'The series K shares have been fully covered by the assets of Kredyt Inkaso S.A. as a result of the merger of that company with BEST S.A.'*

2) In § 13:

- a. Item 2(8) is amended and shall read as follows:

*'appointment and dismissal of Supervisory Board members, subject to § 14(3) of the Statute';*

- b. In item 2, after (10), the following (11) is added:

*'seeking the admission of the Company's shares to trading on an alternative market or on a regulated market other than the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.'*

c. The following item 3 is added:

*'For as long as the Company's shareholder WPEF VI Holding 5 B.V. holds shares representing at least 10% (ten per cent) of the Company's share capital, but no longer than until the date falling 5 years after the registration by the registry court of the merger of the Company with Kredyt Inkaso S.A., resolutions of the General Meeting of the Company on the following matters may not be passed if a vote "against" is cast by WPEF VI Holding 5 B.V.:*

- 1) an increase in the Company's share capital through the issue of new shares in the Company, excluding:*
  - i. an increase of the Company's share capital with retention of the preemptive right;*
  - ii. an increase in the Company's share capital through the issue of new shares in the Company to be offered in a public offering that also includes the existing shares in the Company held by the Company's shareholder WPEF VI Holding 5 B.V.; or*
  - iii. an increase in the Company's share capital through the issue of up to 826,250 (eight hundred and twenty-six thousand, two hundred and fifty) shares in the Company for the purpose of offering them to members of the Management Board, employees or associates of the Company or other entities within the Company's capital group, as well as partners of partnerships within the Company's capital group, as part of incentive programmes;*
- 2) issue of convertible bonds or bonds with preemptive rights, warrants or, if a resolution of the General Meeting is required by law, other financial instruments convertible into the Company's shares;*
- 3) merger, demerger, transformation or liquidation of the Company, except for a merger of the Company with a company in which all shares are held directly or indirectly by the Company;*
- 4) withdrawal of the Company's shares from trading on the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;*
- 5) seeking the admission of the Company's shares to trading on an alternative market or on a regulated market other than the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;*
- 6) disposal of the Company's business or an organised part thereof to an entity outside the Company's capital group; or*
- 7) an amendment to the Company's Statute concerning § 13(3)(1)-(6) and § 14(3) of the Statute'.*

3) In § 14:

a. Item 1 is amended and shall read as follows:

*'The Supervisory Board is composed of five to seven members who are appointed and dismissed by the General Meeting for a joint term of office of 3 years, subject to item 3 below'.*

b. The following item 3 is added:

*'For as long as the Company's shareholder WPEF VI Holding 5 B.V. holds shares representing at least 10% (ten per cent) of the Company's share capital, but no longer than until the date falling 5 years after the registration of the merger of the Company with Kredyt Inkaso S.A. by the registry court, it shall have the personal power to appoint, dismiss and suspend 1 (one) member of the Supervisory Board.'*

4) In § 20:

a. Item 2(7) is amended and shall read as follows:



*'appointing an entity authorised to audit the financial statements of the Company and of its capital group, and selecting an entity authorised to attest sustainability reporting.'*

**§ 5.**

This resolution shall enter into force upon its adoption.

DRAFT RESOLUTIONS CONCERNING ITEM 7 OF THE AGENDA:

**Resolution no. 5  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025  
on adopting the complete text of the Company's Statute**

Pursuant to Article 430 § 1 of the Commercial Companies Code, in connection with § 13(2)(1) of the Statute of BEST S.A., it is resolved as follows:

**§ 1**

In consideration of the content of Resolution No. 4 of 26 March 2025, to such extent as the Company's Statute is amended, the Extraordinary General Meeting of BEST S.A. hereby adopts the complete text of the Company's Statute in the wording attached to this resolution.

**§ 2**

The resolution comes into force upon its adoption, with the proviso that the amendment to the Company's Statute must be entered in the Register of Businesses of the National Court Register in order to be effective.

**STATUTE  
OF BEST SPÓŁKA AKCYJNA**

**I. General provisions**

**§1**

1. The Company's business name is BEST Spółka Akcyjna.
2. The Company may use the abbreviated name BEST S.A.

**§2**

The Company's founders are:

- 1) Wojciech Gawdzik,
- 2) Jerzy Wiesław Łukomski,
- 3) Malwina Łukomska.

**§3**

1. The Company's registered office is in Gdynia.
2. The Company may operate in the territory of the Republic of Poland and abroad.

**§4**

The Company may establish, operate and close branches, agencies and other organisational units.

**§5**

The Company's financial year is the same as the calendar year.

**II. Object and scope of the Company's activity**

**§6**

According to the Polish Classification of Activity (PKD), the Company's activity consists in:

- 1) construction of residential and non-residential buildings (PKD 41.2),
- 2) software, IT consulting and related activities (PKD 62),
- 3) financial services, except insurance and retirement funds (PKD 64),
- 4) insurance, reinsurance and pension funds, except statutory social insurance (PKD 65),
- 5) activities to support financial services, insurance and pension funds (PKD 66),
- 6) real property market services (PKD 68),
- 7) legal services (PKD 69.10.Z),
- 8) accounting, bookkeeping and tax consulting (PKD 69.20.Z),
- 9) activities of head offices and holdings, excluding financial holdings (PKD 70.10.Z),
- 10) business and other management consultancy activities (PKD 70.22.Z),
- 11) rental and leasehold of passenger cars and vans (PKD 77.11.Z),
- 12) rental and leasehold of other motor vehicles, except motorcycles (PKD 77.12.Z),
- 13) rental and leasehold of other machinery, equipment and tangible goods (PKD 77.3),
- 14) office administration and other support services for economic activity (PKD 82),

- 15) education (PKD 85),
- 16) other individual services (PKD 96).

### III. Share capital

#### §7

1. The Company's share capital amounts to PLN 28,480,549.00 (in words: twenty-eight million four hundred and eighty thousand five hundred and forty-nine zlotys 00/100) and is divided into 28,480,549 (in words: twenty-eight million four hundred and eighty thousand five hundred and forty-nine) shares with a nominal value of PLN 1 (one zloty) each.
2. There are registered or bearer shares.
3. Based on type and the rights attached to them, the Company's shares are grouped as follows:
  - a) 1,680,000 (in words: one million six hundred eighty thousand) series A preference registered shares;
  - b) 18,164,705 (in words: eighteen million, one hundred and sixty-four thousand, seven hundred and five) series B bearer shares;
  - c) 108,000 (in words: one hundred eight thousand) series C bearer shares;
  - d) 1,362,957 (in words: one million three hundred sixty-two thousand nine hundred fifty-seven) series D bearer shares;
  - e) 407,400 (in words: four hundred and seven thousand four hundred) series E bearer shares;
  - f) 690,652 (in words: six hundred ninety thousand six hundred fifty-two) series G bearer shares.
  - g) 128,500 (in words: one hundred and twenty-eight thousand five hundred) series I bearer shares;
  - h) 109,800 (in words: one hundred and nine thousand eight hundred) series J bearer shares;
  - i) 5,828,535 (in words: five million eight hundred and twenty-eight thousand five hundred and thirty-five) series K bearer shares.
4. The series A shares were fully paid for with an in-kind contribution of Przedsiębiorstwo Handlowe BEST in Gdynia to the Company.
5. The series B shares were paid for partially with an in-kind contribution to the Company of Przedsiębiorstwo Handlowe BEST in Gdynia and an in-kind contribution of the assets of Trzeci Polski Fundusz Rozwoju Sp. z o.o. as a result of that company's business combination with BEST S.A., and partially with cash.
6. The Series C Shares were paid for in full with a contribution in cash.
7. The series D shares were paid for in full with a contribution in cash.
8. The Series E Shares were paid for in full with a contribution in cash.
9. The Series G Shares were paid for in full with a contribution in cash.
10. The Series I Shares were paid for in full with a contribution in cash.
11. The Series J Shares were paid for in full with a contribution in cash.
12. The series K shares have been fully covered by the assets of Kredyt Inkaso S.A. as a result of the merger of that company with BEST S.A.

#### § 7a

1. The Company's conditional share capital amounts to no more than PLN 1,898,000 (in words: one million eight hundred and ninety-eight thousand zlotys) and is divided into no more than 108,000 (in words: one hundred and eight thousand) ordinary series C bearer shares with a nominal value of PLN 1.00 (in words: one zloty) each, 630,000 (in words: six hundred and thirty thousand) series E ordinary bearer shares with a nominal value of PLN 1.00 (in words: one zloty) each, 30,000 (in words: thirty thousand) series F ordinary bearer shares with a nominal value of PLN 1.00 (in words: one zloty) each and

1,130,000 (in words: one million one hundred and thirty thousand) series H ordinary bearer shares with a nominal value of PLN 1.00 (in words: one zloty) each.

2. The purpose of the conditional increase of the Company's share capital referred to in §7a section 1 is to grant the right to acquire series C, E and F shares to the holders of the subscription warrants issued by the Company based on Resolution No. 2 of the Company's Extraordinary General Meeting of 16 November 2015, amended with Resolution No. 6 of the Company's Extraordinary General Meeting of 25 March 2016, Resolution No. 7 of the Company's Extraordinary General Meeting of 25 March 2016 and Resolution No. 5 of the Company's Extraordinary General Meeting of 27 October 2016.
3. In addition, the purpose of the conditional increase of the Company's share capital referred to in § 7a section 1 is to grant the right to subscribe for series H shares to the holders of subscription warrants issued by the Company based on resolution no. 23 of the Company's Ordinary General Meeting of 29 June 2022.

#### §7b

1. The Company's Management Board is authorised, by 29 June 2025, to increase the share capital by up to PLN 16,618,371.00 (sixteen million six hundred and eighteen thousand three hundred and seventy-one zlotys 00/100) (authorised capital). The Management Board may exercise its power by increasing the share capital on one or several consecutive occasions; however, shares may be acquired both in exchange for contributions in cash and contributions in-kind.
2. The Management Board shall adopt resolutions on all matters related to increasing the Company's share capital within the authorised capital. In particular, the Management Board is authorised to:
  - a. conclude agreements for investment underwriting, firm commitment underwriting or other agreements to ensure that the issue of shares is successful;
  - b. adopt resolutions and take other steps to dematerialise shares and conclude agreements with Krajowy Depozyt Papierów Wartościowych S.A. for the registration of shares, rights to shares or pre-emptive rights;
  - c. adopt resolutions and take other steps in connection with issuing shares by way of a public offering or applying for the admission of shares, rights to shares or pre-emptive rights on a regulated market.
3. The Management Board's resolutions on setting the issue price and on issuing shares in return for contributions in kind require a consent of the Supervisory Board, with the proviso that:
  - a. the issue price of up to 450,000 (in words: four hundred and fifty thousand) shares to be acquired by members of the Company's Management Board based on the Rules of the Incentive Programme adopted by way of Resolution no. 20 of the Company's Ordinary General Meeting of 29 June 2022 shall be PLN 1 (one zloty);
  - b. the issue price of shares issued for purposes other than those referred to in item (a) above cannot be lower than the volume weighted average price of the Company's shares listed at Giełda Papierów Wartościowych w Warszawie S.A. in the last three months.
4. In the case of a share capital increase according to section 1, the Management Board is authorised to deprive the existing shareholders of their pre-emptive right in full or in part, with the Supervisory Board's consent.

#### §8

Before the Company was registered, the share capital had been paid for in the following amounts:

- 1) Wojciech Gawdzik made an in-kind contribution to the Company in the form of Przedsiębiorstwo Handlowe BEST, having its registered office in Gdynia, and acquired 500,000 shares with a total value of PLN 2,000,000;
- 2) Malwina Łukomska made a cash contribution to the Company in the amount of PLN 4 and acquired one share with a value of PLN 4;
- 3) Jerzy Łukomski made a cash contribution to the Company in the amount of PLN 4 and acquired one share with a value of PLN 4.

#### §9

The Company's series A registered shares carry a voting preference, i.e. one share is vested with five votes at the General Meeting.

#### §10

1. The shares may be redeemed.
2. The redemption of shares requires consent of the shareholder whose shares are to be redeemed.
3. Detailed terms and procedure for redeeming shares with a shareholder's consent shall be each time laid down in a resolution of the General Meeting, in particular the legal basis for the redemption, the amount of remuneration due to the holder of the shares to be redeemed or a statement of reasons for redeeming the shares without remuneration, and the mode of decreasing the Company's share capital.
4. In the event that any rights vested with the Company's series A registered shares are seized by way of administrative or court enforcement proceedings or if they become a part of bankruptcy estate and, following a disposal of such rights under the applicable laws, they are not acquired by a shareholder, a holder of series A shares or a person designated by the Company's Supervisory Board, such shares shall be redeemed without a resolution of the general meeting within 60 days from the day when the Company receives a notification on the acquisition of rights from such shares by a person other than a shareholder, a holder of series A shares or a person designated by the Company's Supervisory Board.

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#### §10a

1. The Company's capitals consist of: share capital, supplementary capital and reserve capital (if any).
2. The supplementary capital is formed from annual charges amounting to at least 8% of the profit for a financial year until the capital reaches at least one third of the share capital. Funds from other sources can also contribute towards this capital.
3. Reserve capitals can be formed independently of the Company's supplementary capital from charges against profit for a financial year in an amount specified by the General Meeting. Funds from other sources can also contribute towards these capitals.

### IV. Company authorities

#### §11

The Company authorities are:

- 1) General Meeting,
- 2) Supervisory Board,
- 3) Management Board.

### V. General Meeting

## §12

1. The General Meeting shall be convened as an ordinary or extraordinary meeting.
2. The General Meeting shall be held at the Company's registered office, in Warsaw, Gdańsk, Sopot or another place specified in the announcement of the convening of the General Meeting.

## §13

1. The Ordinary General Meeting shall:
  - 1) examine and approve the Company's management report and financial statements for the previous financial year, and the financial statements of the Company's capital group;
  - 2) adopt resolutions on profit allocation or loss coverage;
  - 3) acknowledge the fulfilment of duties by members of the Company's authorities.
2. The following matters shall also require a resolution of the General Meeting:
  - 1) amendments to the Company's statute and adoption of its complete text;
  - 2) decision on compensation claims for damage done when incorporating, managing or supervising the Company;
  - 3) selling or leasing out the enterprise or its organised part and establishing a limited property right thereon;
  - 4) increasing or decreasing the Company's share capital;
  - 5) issuing convertible bonds and bonds with pre-emptive rights;
  - 6) redeeming shares and determining the detailed conditions of such redemption;
  - 7) merger, de-merger or liquidation of the Company, appointment of liquidators and decision on the manner of conducting liquidation;
  - 8) appointment and dismissal of Supervisory Board members, subject to § 14(3) of the Statute;
  - 9) setting out the principles for remuneration and the remuneration amount for members of the Supervisory Board;
  - 10) any other matters which are reserved for the General Meeting under the applicable laws and this Statute;
  - 11) seeking the admission of the Company's shares to trading on an alternative market or on a regulated market other than the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;
3. For as long as the Company's shareholder WPEF VI Holding 5 B.V. holds shares representing at least 10% (ten per cent) of the Company's share capital, but no longer than until the date falling 5 years after the registration by the registry court of the merger of the Company with Kredyt Inkaso S.A., resolutions of the General Meeting of the Company on the following matters may not be passed if a vote "against" is cast by WPEF VI Holding 5 B.V.:
  - 1) an increase in the Company's share capital through the issue of new shares in the Company, excluding:
    - i. an increase of the Company's share capital with retention of the preemptive right;
    - ii. an increase in the Company's share capital through the issue of new shares in the Company to be offered in a public offering that also includes the existing shares in the Company held by the Company's shareholder WPEF VI Holding 5 B.V.; or
    - iii. an increase in the Company's share capital through the issue of up to 826,250 (eight hundred and twenty-six thousand, two hundred and fifty) shares in the Company for the purpose of offering them to members of the Management Board, employees or associates of the Company or other entities

within the Company's capital group, as well as partners of partnerships within the Company's capital group, as part of incentive programmes;

- 2) issue of convertible bonds or bonds with preemptive rights, warrants or, if a resolution of the General Meeting is required by law, other financial instruments convertible into the Company's shares;
- 3) merger, demerger, transformation or liquidation of the Company, except for a merger of the Company with a company in which all shares are held directly or indirectly by the Company;
- 4) withdrawal of the Company's shares from trading on the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;
- 5) *seeking the admission of the Company's shares to trading on an alternative market or on a regulated market other than the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;*
- 6) disposal of the Company's business or an organised part thereof to an entity outside the Company's capital group; or
- 7) an amendment to the Company's Statute concerning § 13(3)(1)-(6) and § 14(3) of the Statute.

## VI. Supervisory Board

### §14

1. The Supervisory Board is composed of five to seven members who are appointed and dismissed by the General Meeting for a joint term of office of 3 years, subject to item 3 below.
2. Prior to any changes in the composition of the Supervisory Board, the General Meeting determines the exact number of the Supervisory Board members in a resolution.
3. For as long as the Company's shareholder WPEF VI Holding 5 B.V. holds shares representing at least 10% (ten per cent) of the Company's share capital, but no longer than until the date falling 5 years after the registration of the merger of the Company with Kredyt Inkaso S.A. by the registry court, it shall have the personal power to appoint, dismiss and suspend 1 (one) member of the Supervisory Board.

### §15

The Supervisory Board appoints a Chairman and a Vice-Chairman from among its members. The appointment is by an absolute majority of votes cast in a secret ballot by the attending Supervisory Board members.

### §16

The Supervisory Board acts based on its Rules which lay down its organisation and procedures. To be effective, any amendments to the Rules of the Supervisory Board must be approved by the General Meeting.

### §17

(deleted)

### §18

1. The Members of the Supervisory Board can participate in adopting the Supervisory Board's resolutions through voting in writing via another member of the Supervisory Board.
2. The Supervisory Board can adopt resolutions by written ballot or using means of telecommunication.

### §19



The resolutions of the Supervisory Board are adopted by an absolute majority of votes. In the event of a tied vote, the Chairman of the Supervisory Board has the casting vote.

## §20

1. The Supervisory Board exercises continuous supervision over all areas of the Company's activity.
2. Responsibilities specific to the Supervisory Board include:
  - 1) assessing the Company's management report and financial statements, and the financial statements of the Company's capital group for the previous financial year for their compliance with the books, documents and facts;
  - 2) assessing the Management Board's proposals concerning the allocation of profit or coverage of loss;
  - 3) filing an annual written report to the General Meeting concerning the results of the assessment referred to in items 1 and 2;
  - 4) suspending from service, for important reasons, any or all Members of the Management Board as well as delegating Members of the Supervisory Board, for a period not longer than three months, to temporarily perform duties of Members of the Management Board who have been dismissed, resigned or are unable to perform their duties for other reasons;
  - 5) setting out the principles for remuneration and the remuneration amount for members of the Supervisory Board;
  - 6) expressing consent to members of the Management Board becoming involved in competitive businesses or participating in a competitive company;
  - 7) appointing an entity authorised to audit the financial statements of the Company and of its capital group, and selecting an entity authorised to attest sustainability reporting.
  - 8) appointing and dismissing Members of the Management Board, including the President or the Vice-Presidents of the Management Board;
  - 9) approving the following:
    - a) establishing a foreign operation;
    - b) concluding loan and borrowing agreements, and issuing bonds whose value exceeds the equivalent of 20% of the Company's equity;
    - c) incurring liabilities other than those referred to in item b) before whose value exceeds the equivalent of 20% of the Company's equity; no consent is required for actions taken as part of ordinary management, such as in particular any operations consisting in the trade in claims;
    - d) establishing securities, guarantees and sureties whose value exceeds the equivalent of 20% of the Company's equity;
    - e) disposing of or encumbering, under one or more legal transactions, tangible assets whose net book value exceeds the equivalent of 20% of the Company's equity;
    - f) acquiring and disposing of real property or a share in real property, perpetual usufruct title or a share in perpetual usufruct title; the acquisition and disposal of real property or a share in real property, perpetual usufruct title or a share in perpetual usufruct title representing the assets of the Company's debtor for an amount not exceeding 20% of the Company's equity may be performed by the Management Board based on its resolution without the supervisory Board's consent;
    - g) incorporating commercial law companies.
3. For the actions referred to in section 2(9) letters b) - e), no consent is required if the other party to the transaction is an entity related to BEST S.A. within the meaning of International Accounting

Standard 24, and the transaction is a typical transaction concluded by BEST S.A. as part of its operating activity or the transaction is within the limits specified in a budget approved by the Supervisory Board.

4. The amount of equity referred to in section 2(9) before shall be determined based on the recent financial statements of the Company published in accordance with separate laws.
5. The Supervisory Board's responsibilities also include taking steps to build a positive market image of the Company, in particular through the participation of the Members of the Supervisory Board in public debates on internal control systems, business ethics and protecting consumer rights. -

## **VII. Management Board**

### **§21**

1. The Company's Management Board is composed of one to six members who are appointed and dismissed by the Supervisory Board, on a proposal of the President of the Management Board, for a joint term of office of three years. The number of the members of the Management Board is to be specified by the Supervisory Board according to the proposal of the President of the Management Board. When appointing a member to the Company's Management Board, the Supervisory Board also determines their function (e.g. President, Vice-President or Member of the Management Board), according to the proposal of the President of the Management Board.
2. If the President of the Management Board does not submit any of the proposals referred to in section 1 before, the Supervisory Board shall have the right to act on its own initiative in that regard.

### **§22**

1. The Management Board acts based on its adopted Rules. The Rules of the Management Board lay down the Management Board's procedures as well as detailed responsibilities of the President of the Management Board and a detailed decision-making procedure of the Management Board. To be effective, any amendments to the Rules of the Management Board must be approved by the Supervisory Board.
2. The Management Board is obliged to receive the Supervisory Board's consent to the actions referred to in §20(2)(9) of the Company's Statute. The consent can be expressed retroactively, within 2 months from the date of a transaction.

### **§23**

The resolutions of the Management Board are adopted by an absolute majority of votes. In the event of a tied vote, the President of the Management Board shall have the casting vote.

### **§24**

1. Representations on behalf of the Company require cooperation of two members of the Management Board or joint action of a member of the Management Board and a proxy.
2. Members of the Management Board may represent the other party to a legal transaction which they conclude on behalf of the Company as its management board or attorneys, provided that the other party and the company are members of the same capital group, as stipulated by the accounting laws.

## **VIII. Final provisions**

### **§25**

1. The first joint term of office of the Management Board begins on the date of the General Meeting which approves the Company's financial statements for 2009.
2. The first joint term of office of the Supervisory Board begins on the date of the General Meeting which approves the Company's financial statements for 2010.
3. The term of office of Supervisory Board members appointed in 2010 is one year and ends on the date of the General Meeting which approves the Company's financial statements for 2010.

DRAFT RESOLUTION CONCERNING ITEM 8 OF THE AGENDA:

**Resolution no. 6  
of the Extraordinary General Meeting of BEST S.A.  
having its registered office in Gdynia ('Company')  
of 26 March 2025  
on selecting an entity authorised to attest sustainability reporting**

**§ 1**

Pursuant to Article 66(4) of the Accounting Act of 29 September 1994, the Extraordinary General Meeting of BEST S.A. selects [ ] as the entity authorised to attest the sustainability reporting of the Company and the Company's capital group for the financial year 2024.

**§ 2**

The resolution comes to force upon its adoption.



Gdynia, 27 February 2025

## **EXTRAORDINARY GENERAL MEETING OF BEST S.A.**

Acting on behalf of the Management Board of BEST S.A., we propose that the Extraordinary General Meeting of BEST S.A. ('EGM') adopt resolutions on the matters included in the agenda. Planned agenda of the EGM:

1. Opening of the meeting.
2. Appointment of the Chairman of the Extraordinary General Meeting.
3. Confirmation of correct convening of the Extraordinary General Meeting and its capacity to adopt resolutions.
4. Appointment of a Ballot-Counting Committee or entrusting the counting of votes to the Chairman of the Extraordinary General Meeting.
5. Adoption of the agenda.
6. Adoption of a resolution on the merger of the Company and Kredyt Inkaso Spółka Akcyjna, having its registered office in Warsaw, and on the increase of the share capital and amending the Company's Statute.
7. Adoption of a resolution on adopting the complete text of the Company's Statute.
8. Adoption of a resolution on selecting an entity authorised to attest sustainability reporting.
9. Any other business.
10. Closing of the session.

### **SUBSTANTIATION**

#### **Re 2-5**

The resolutions on the matters specified in items 2, 4 and 5 of the proposed agenda are standard procedural resolutions adopted during a general meeting.

#### **Re 6.**

The justification for the adoption of the resolution covered by item 6 of the proposed agenda is contained in the Report of the Management Board of BEST S.A. prepared pursuant to Article 501 §1 of the Commercial Companies Code of 20 February 2025. The Report has been made public and is available at all times (in electronic version with print option) – until the end date of the general meetings adopting the Merger Resolutions – on the Company's investor relations webpage under the 'BEST and Kredyt Inkaso Merger' tab at: <https://www.best.com.pl/polaczenie-z-kredyt-inkaso-s-a>

#### **Re 7**

The adoption of the resolution under item 7 of the proposed agenda is justified by the need to draw up a complete text of the Company's Statute following the amendments to the Statute introduced by the resolution under item 6 of the proposed agenda.

## Re 8

The need to adopt a resolution on the matter covered by item 8 of the proposed agenda arises from the requirement of Article 66(4) of the Accounting Act of 29 September 1994. The Management Board proposes that **Monte Vero Audit and Advisory sp. z o.o.**, having its registered office in Warsaw (02-943), ul. B. Limanowskiego 30B, door no. 7, entered in the Register of Businesses of the National Court Register kept by the District Court for the Capital City of Warsaw, 13th Commercial Division under KRS number 0000044741, tax ID (NIP) 9511864812, statistical no. (Regon) 013126521, with its share capital amounting to PLN 50,000, be selected as the entity authorised to attest the sustainability reporting of the Company and the Company's capital group for the financial year 2024.

In consideration of the above, we propose that the resolutions be adopted as recommended by the Management Board.

### **Information on the total number of shares of BEST S.A., having its registered office in Gdynia**

As of the date of the announcement of the Ordinary General Meeting, the Company's share capital amounted to PLN 22,652,014 and was divided into 22,652,014 shares with a nominal value of PLN 1 each.

As of the date of the announcement, based on type and the rights attached to them, the Company's shares were grouped as follows:

- 1) 1,680,000 series A registered preference shares;
- 2) 18,164,705 series B bearer shares;
- 3) 108,000 series C bearer shares;
- 4) 1,362,957 series D bearer shares;
- 5) 407,400 series E bearer shares;
- 6) 690,652 series G bearer shares;
- 7) 128,500 series I bearer shares;
- 8) 109,800 series J bearer shares.

Series A registered shares carry a voting preference, i.e. one share is vested with five votes at the General Meeting. Series A registered shares are vested with 8,400,000 votes.

Each series B, C, D, E, G, I and J bearer share carries one vote at the General Meeting.

As of the preparation date of this information, shares issued by the Company are vested with 29,372,014 votes.