

Polish Financial Supervision Authority
Current Report No. 16/2025

Prepared on: 26/03/2025

Subject:

Information on the content of resolutions adopted by the Extraordinary General Meeting of BEST S.A. on 26 March 2025

Legal basis:

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

Report contents:

BEST S.A., having its registered office in Gdynia (Issuer), announces that on 26 March 2025 the Issuer's Extraordinary General Meeting ('EGM') adopted 6 resolutions. Their contents, number of shares under which valid votes were cast, their percentage share in the Issuer's share capital, total number of valid votes, including yes-votes, no-votes and abstentions, are included in Annex 1 to this report.

Furthermore, the Issuer announces that, during the EGM, all resolutions put to the vote were adopted. Therefore, the Issuer does not provide the contents of any draft resolutions that were put to the vote but not adopted. The EGM did not abandon the items of the agenda.

Attachment:

File	Description
Resolutions adopted by Extraordinary GSM 26.03.2025.pdf	Contents of resolutions adopted by the Extraordinary GM of BEST S.A. on 26/03/2025
Merger Plan.pdf	Merger Plan.pdf
Annex 1 – Merger Plan.pdf	Annex 1 – Merger Plan.pdf
Annex 2 – Merger Plan.pdf	Annex 2 – Merger Plan.pdf
Annex 3 – Merger Plan.pdf	Annex 3 – Merger Plan.pdf
Annex 4 – Merger Plan.pdf	Annex 4 – Merger Plan.pdf
Annex 5 – Merger Plan.pdf	Annex 5 – Merger Plan.pdf

Best S.A. (full name of the issuer)	
BEST (abbreviated name of the issuer)	Other finance (fin) (sector as per GPW (Warsaw Stock Exchange) classification)
81-537 (postal code)	Gdynia (city/town)
Łużycka (street)	8A (number)
(0-58) 76 99 299 (phone)	(0-58) 76 99 226 (fax)
best@best.com.pl (e-mail)	www.best.com.pl (www)
585-00-11-412 Tax ID (NIP)	190400344 Statistical No. (REGON)

SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

Date	Given name and surname	Position/Function	Signature
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26/03/2025	Krzysztof Borusowski	President of the Management Board	
26/03/2025	Marek Kucner	Vice-President of the Management Board	

**RESOLUTIONS ADOPTED BY THE EXTRAORDINARY GENERAL MEETING OF BEST S.A.
ON 26 March 2025**

**‘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 Maciej Kozdryk as Chairman of the Company’s Extraordinary General Meeting. -----

§ 2

The resolution comes to force upon its adoption”. -----

In a secret ballot, valid votes were cast under 20,769,203 shares, accounting for 91.67% of the share capital. -----

In total, 27,489,203 valid votes were cast. -----

Yes-votes: 27,489,203. -----

No-votes: 0 votes: -----

Abstentions: 0. -----

There were no objections. -----

The resolution was adopted. -----

**‘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 General 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”. -----

In an open ballot, valid votes were cast under 20,769,203 shares, accounting for 91.67% of the share capital. -----

In total, 27,489,203 valid votes were cast. -----

Yes-votes: 27,489,203. -----

No-votes: 0 votes: -----

Abstentions: 0. -----

There were no objections. -----

The resolution was adopted. -----

**‘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”. -----

In an open ballot, valid votes were cast under 20,769,203 shares, accounting for 91.67% of the share capital. -----

In total, 27,489,203 valid votes were cast. -----

Yes-votes: 27,489,203. -----

No-votes: 0 votes: -----

Abstentions: 0. -----

There were no objections. -----

The resolution was adopted. -----

**‘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(1)(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(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(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 Gielda 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.

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

Pursuant to the requirements of Article 506 §3 of the Commercial Companies Code, the resolution was adopted by group voting. Two shareholder groups have formed. The first group comprising 1,680,000 registered shares with voting preference as per §9 of the Company's Statute such that one share carries the right to five votes at the General Meeting, meaning that these shares carry 8,400,000 votes. The second Group comprising 19,089,203 ordinary bearer

shares carrying 19,089,203 votes. In an open ballot of the first group, valid votes were cast under 1,680,000 shares, accounting for 7.42% of the share capital. In total, 8,400,000 valid votes were cast in this group. Yes-votes: 8.400.000. No-votes: 0 votes: Abstentions: 0. There were no objections. The resolution was adopted. In an open ballot of the second group, valid votes were cast under 19,089,203 shares, accounting for 84.27% of the share capital. In total, 19,089,203 valid votes were cast in this group. Yes-votes: 19,089,203. No-votes: 0 votes: Abstentions: 0. There were no objections. The resolution was adopted. -----

In total, in an open ballot valid votes were cast under 20,769,203 shares, accounting for 91.67% of the share capital. -----

In total, 27,489,203 valid votes were cast. -----

Yes-votes: 27,489,203. -----

No-votes: 0 votes: -----

Abstentions: 0. -----

There were no objections. -----

The resolution was adopted. -----

**‘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.’

***Annex 1** to resolution no. 5/2025 of the EGM of BEST S.A. of 26 March 2025
on adopting the complete text of the Company’s
Statute.*

**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 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.
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. –

§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) the General Meeting;
- 2) the Supervisory Board;
- 3) the 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.

In an open ballot, valid votes were cast under 20,769,203 shares, accounting for 91.67% of the share capital. -----

In total, 27,489,203 valid votes were cast. -----

Yes-votes: 27,489,203. -----

No-votes: 0 votes: -----

Abstentions: 0. -----

There were no objections. -----

The resolution was adopted. -----

**‘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 Shareholders of BEST S.A. appoints Monte Vero Audit and Advisory sp. z o.o., an audit firm (registration no. 1807) with its registered office in Warsaw (02-943) at 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, to carry out attestation of 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”.

In an open ballot, valid votes were cast under 20,769,203 shares, accounting for 91.67% of the share capital.-----
In total, 27,489,203 valid votes were cast. -----
Yes-votes: 27,489,203. -----
No-votes: 0 votes: -----
Abstentions: 0. -----
There were no objections. -----
The resolution was adopted. -----

**ANNEX 1
TO THE MERGER PLAN**

DRAFT RESOLUTION OF THE GENERAL MEETING OF BEST SPÓŁKA AKCYJNA

The Management Boards of the Merging Companies have adopted the following draft resolution to the Merger Plan of the General Meeting of BEST Spółka Akcyjna (**'BEST'**) on the merger with Kredyt Inkaso Spółka Akcyjna, increase of the share capital of BEST and approval of the proposed amendments to the Statute of BEST.

RESOLUTION NO. [•]

**of the Extraordinary General Meeting
of BEST Spółka Akcyjna
having its registered office in Gdynia ('Company')
of [•]**

*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(1)(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(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(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.

**ANNEX 2
TO THE MERGER PLAN**

DRAFT RESOLUTION OF THE GENERAL MEETING OF KREDYT INKASO SPÓŁKA AKCYJNA

The Management Boards of the Merging Companies have adopted the following draft resolution to the Merger Plan of the General Meeting of Kredyt Inkaso Spółka Akcyjna ('**Kredyt Inkaso**') on the merger with BEST Spółka Akcyjna.

**RESOLUTION NO. [•]
of the Extraordinary General Meeting
of Kredyt Inkaso Spółka Akcyjna
having its registered office in Warsaw ('Company')
of [•]**

on merger of the Company with BEST Spółka Akcyjna, having its registered seat in Gdynia, KRS:
0000017158 ('**BEST**') and on approval of the proposed amendments to the Statute of BEST

Acting pursuant to Article 492 § 1(1) and Article 506 of the Commercial Companies Code ('**CCC**') and § 7 of the Company's Statute, having analysed the merger plan of the Company with BEST ('**Merger Plan**'), the annexes to the Merger Plan, the report of the management board of the Company justifying the merger of the Company with BEST 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 BEST by transferring all of the Company's assets, including all of its assets and liabilities, to BEST in exchange for shares to be issued by BEST to the Company's eligible shareholders according to 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 BEST as set out in Annex 3 to the Merger Plan.

§2.

1. In connection with the Merger, the share capital of BEST will be 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 the Company 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 of BEST 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 the Company after the record date referred to in Article 348 § 3 CCC, set in 2025, the New Shares shall participate in the profit of BEST 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(1)(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 BEST (**'Share Exchange Ratio'**).
5. BEST shall allot the New Shares to the eligible shareholders of the Company, 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 the Company 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 the Company'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 the Company's shares recorded in such omnibus account as at the Reference Date.
6. The Management Board of BEST shall determine the Reference Date according to the provisions of the Merger Plan and information on the selected Reference Date shall be provided by Management Board of BEST to the KDPW. If the Management Board of BEST 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 the Company shall be determined by multiplying the number of the Company's shares held by a given eligible shareholder of the Company 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(7) of this resolution shall be grounds for additional payments in cash to any eligible shareholder of the Company 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 the Company shall be calculated by multiplying:
 - a) the fraction of the New Shares attributable to a given eligible shareholder of the Company according to the Share Exchange Ratio that has not been allotted to them due to the rounding referred to in § 2(7) of this resolution; and
 - b) the arithmetic mean of the closing prices of BEST'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 BEST's shares shall take into account the price of the BEST's shares determined on the GPW on the trading day.

10. The amount of the Additional Payment due to an eligible shareholder of the Company 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 BEST'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 the Company due to the adopted Share Exchange Ratio and the rounding described above shall be retained in BEST as treasury shares to be sold, redeemed or for any other legally permissible purpose.

§3.

The Company's Extraordinary General Meeting authorises the Company's Management Board to take action to suspend the listing of the Company's shares for a period commencing no earlier than the day following the date on which the application for registration of the Merger in the Register of Businesses of the National Court Register is submitted and ending on the date on which the Company's shares are withdrawn from trading.

§4.

In connection with the Merger, the Statute of BEST will be 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.

**ANNEX 3
TO THE MERGER PLAN**

DRAFT AMENDMENTS TO THE STATUTE OF BEST SPÓŁKA AKCYJNA

In connection with the Merger of BEST Spółka Akcyjna and Kredyt Inkaso Spółka Akcyjna, the Management Boards of the Merging Companies propose the following amendments to the Statute of BEST Spółka Akcyjna:

1. It is proposed that the existing wording of § 7(1) of the Statute of BEST be replaced by the following new wording:

'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. It is proposed that the existing wording of § 7(3) of the Statute of BEST be replaced by the following new wording:

'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.'*

3. It is proposed that the following new item 12 be added to the existing § 7 of the Statute of BEST:

'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.'

4. It is proposed that the existing wording of § 13(2)(8) of the Statute of BEST be replaced by the following new wording:

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

5. In § 13(2), the following new item (1) is added after item (10):

'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. It is proposed that the following new item 3 be added to the existing § 13 of the Statute of BEST:

'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.'*

7. It is proposed that the existing wording of § 14(1) of the Statute of BEST be replaced by the following new wording:

'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.'

8. It is proposed that the following new item 3 be added to the existing § 14 of the Statute of BEST:

'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.'

9. It is proposed that the existing wording of § 20(2)(7) of the Statute of BEST be replaced by the following new wording:

'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;'

**ANNEX 4
TO THE MERGER PLAN**

**DOCUMENT DETERMINING THE VALUE OF THE ASSETS OF KREDYT INKASO SPÓŁKA AKCYJNA
(ACQUIRED COMPANY) AS OF 1 JANUARY 2025**

The value of the assets of **Kredyt Inkaso Spółka Akcyjna**, having its registered office in Warsaw, ul. Postępu 21B, 02-676 Warsaw, entered into the Register of Businesses of the National Court Register under KRS no. 0000270672, for which registration files are kept by the District Court for the Capital City of Warsaw, 13th Commercial Division of the National Court Register, tax ID (NIP) 9222544099, statistical no. (REGON) 951078572, with its share capital amounting to PLN 12 897 364.00 (fully paid up) ('**Kredyt Inkaso**'), as of 1 January 2025, understood as the book value of net assets on a separate basis is PLN 73,288,000.00 (in words: seventy-three million two hundred and eighty-eight thousand zlotys).

The above value has been determined based on the unaudited separate balance sheet of Kredyt Inkaso as of 1 January 2025. The balance sheet has been prepared to the best of Kredyt Inkaso's knowledge as at the date of signing the Merger Plan and may be subject to change as a result of the ongoing work on the preparation of Kredyt Inkaso's financial statements for the 9-month period ended 31 December 2024.

KREDYT INKASO SPÓŁKA AKCYJNA

[signature]_____

Barbara Rudzijs

President of the Management Board

[signature]_____

Iwona Słomska

Vice-President of the Management Board

[signature]_____

Maciej Szymański

Vice-President of the Management Board

[signature]_____

Mateusz Boguta

Member of the Management Board