

Allegro.eu

Société anonyme

Registered office: 6, rue Eugène Ruppert, L-2453 Luxembourg
Grand Duchy of Luxembourg
R.C.S. Luxembourg: B214830

Allegro Treasury S.à r.l.

Société à responsabilité limitée

Registered office: 6, rue Eugène Ruppert, L-2453 Luxembourg
Grand Duchy of Luxembourg
R.C.S. Luxembourg: B209013

EXCERPT FROM THE DRAFT COMMON MERGER PLAN

This draft common merger plan (the "**Merger Project**") has been prepared and agreed upon by the board of directors of **Allegro.eu**, a public limited liability company (*société anonyme*) incorporated and existing under the laws of the Grand Duchy of Luxembourg, having its registered office at 6, rue Eugène Ruppert, L-2453 Luxembourg, Grand Duchy of Luxembourg and registered with the Luxembourg Trade and Companies Register (the "**RCS**") under number B214830 (the "**Absorbing Company**"), and the board of managers of **Allegro Treasury S.à r.l.**, a private limited liability company (*société à responsabilité limitée*) incorporated and existing under the laws of the Grand Duchy of Luxembourg, having its registered office at 6, rue Eugène Ruppert, L-2453 Luxembourg, Grand Duchy of Luxembourg and registered with the RCS under number B209013 (the "**Absorbed Company**" and together with the Absorbing Company, the "**Merging Companies**").

The Merging Companies intend to perform a simplified merger by absorption of the Absorbed Company by the Absorbing Company, in accordance with articles 1023-1 et seq. of the Luxembourg law of 10 August 1915 on commercial companies, as amended (the "**Law**"), under the following terms:

Modalities of the merger

1. The Absorbing Company contemplates to merge with the Absorbed Company by absorbing the latter under the simplified merger procedure (the "**Merger**") provided for in articles 1023-1 and seq. of the law of 10 August 1915 on commercial companies, as amended (the "**Law**"). In the Absorbed Company, there are neither shareholders with special rights nor other owners of rights other than shares.
2. The Absorbing Company is the owner of fifteen million three hundred twenty-two thousand three hundred and one (15,322,301) shares with a nominal value of one Polish grosz (PLN 0.01) each in the Absorbed Company, representing the total issued and outstanding share capital of the Absorbed Company.
3. No special advantages are granted to the members of the board managers, board of directors or the statutory and external auditor of the Merging Companies.

4. The shareholders of the Absorbing Company are entitled to inspect the documents set forth in article 1021-7, paragraph (1) 1°, 2° and 3° of the Law (where applicable), at the registered office during one (1) month after the publication of the Merger Project in the RESA, *Recueil électronique des sociétés et associations* ("RESA"). They may, upon simple request and free of charge, receive a complete copy of these documents.
5. The Merger shall become effective between the merging companies on a date which may not fall earlier than the date on which all of the following conditions have been satisfied, including notably the conditions set forth in article 1023-2 of the Law (the "**Effective Date**"):
 - i. one month after the publication of the Common Merger Plan in the Luxembourg central electronic platform of official publication for companies and associations (*Recueil électronique des sociétés et associations* – RESA);
 - ii. three calendar days following the satisfaction of the Polish regulatory clearance (whether by express confirmation or by the expiry of the statutory period for the granting of such approval); and
 - iii. provided that, during the one month period after publication of the Common Merger Plan mentioned in point 5(i), no shareholder(s) holding, individually or collectively, at least 5% of the shares in the share capital of the Absorbing Company have requested that a general shareholder meeting of the Absorbing Company, as absorbing company, is called to consider the approval of the Merger.
6. The shareholders of the Absorbing Company may within the time period set out in point 5(iii) above request the convening of a shareholders' meeting of the Absorbing Company to decide to approve the proposed Merger.
7. The Merging Companies acknowledge that **Allegro Finance sp. z o.o.** ("**Allegro Finance**"), a wholly owned, direct subsidiary of the Absorbed Company, is a regulated entity subject to the supervision of the Polish Financial Supervisory Authority (*Komisja Nadzoru Finansowego*) (the "**KNF**") and KNF clearance (including no objection by KNF within the prescribed deadline following the relevant notification) is required for changes to the shareholding of Allegro Finance such as contemplated in the context of the Merger. Accordingly, receipt of such clearance from the KNF shall be considered a condition precedent to the effectiveness of the Merger.
8. Conditional on satisfaction of the conditions precedent set forth in point 5 above, the Merger will be deemed to take effect, for accounting purposes, as of 1 January 2026.
9. On the Effective Date, all of the assets and liabilities (*apport d'universalité de patrimoine*) of the Absorbed Company will be contributed to the Absorbing Company, in accordance with article 1021-17 (1) 1° of the Law.
10. As a result of the Merger, the Absorbed Company shall cease to exist and all of its shares in issue shall be cancelled.
11. On the Effective Date or thereafter, provided all the conditions set out in the Law have been fulfilled, the Absorbing Company will request the notary to draw up a merger certificate (*constat de fusion*) stating that the requirements of article 1023-2 of the Law have been fulfilled, i.e., (i) that the Merger Project has been published for at least one (1) month in the RESA, (ii) that the shareholders of the Absorbing Company were entitled to inspect the documents set forth in article 1021-7, paragraph (1) 1°, 2° and 3° of the Law (where

applicable) at the registered office during one (1) month after the publication of the Merger Project in the RESA and (iii) one or more shareholders of the Absorbing Company holding at least 5% of the shares in the share capital of the Absorbing Company have not, within this time period, requested the convening of a shareholders' meeting of the Absorbing Company to decide whether to approve the Merger (the "**Merger Statement**").

12. The Merger shall be effective towards third parties on the day of the publication of the Merger Statement in the RESA pursuant to article 1021-14 of the Law.
13. The Merging Companies shall carry out all formalities (described below) required by Luxembourg law, including but not limited to the Law, concerning announcements or declarations for the payment of possible charges or taxes resulting from the transfer and assignment of the assets and liabilities.
14. The mandates of the managers, special attorneys and of the auditors, if any, of the Absorbed Company will come to an end on the Effective Date.
15. All corporate documents, files and records of the Absorbed Company shall be kept at the registered office of the Absorbing Company for the duration prescribed by the Law.

16. Formalities – Absorbing Company

The Absorbing Company will:

- carry out all legal formalities of publication concerning the transfers related to the Merger;
- carry out on its own behalf all declarations and formalities with regard to all administration which are necessary to register in its name the assets transferred;
- carry out all formalities to render the transfer of assets and rights valid vis-à-vis third parties.

17. Transfer and delivery of titles

On the Effective Date, the Absorbed Company will render and deliver to the Absorbing Company all originals of all corporate documents, accounting books as well as all other accounting documents, ownership titles and any other documents certifying ownership related to all assets, documentation as to realized transactions, movable assets as well as all contracts (loans, employment, fiduciary, etc.) archives and any other documents related to assets and rights transferred.

18. Charges and fees

All charges and fees due as a result of the Merger shall be borne by the Absorbing Company.

19. Where applicable, the Absorbing Company will pay taxes due by the Absorbed Company on the capital and gain regarding the fiscal years not yet definitely imposed.