
MERGER PLAN

ALTAVIA KAMIKAZE sp. z o.o.
KRS: 0000326038

and

K2 PRECISE S.A.
KRS: 0000065596

Warsaw, on 13.03.2026

In connection with the intention to merge Altavia Kamikaze sp. z o.o., with its registered office in Lodz, Poland (hereinafter "**Altavia Kamikaze**" or "**Absorbing Company**") with K2 Precise S.A. with its registered office in Warsaw, Poland (hereinafter "**K2 Precise**" or "**Merged Company**"), acting pursuant to Articles 498 and 499 of the Commercial Companies Code (hereinafter "**CCC**"), Altavia Kamikaze and K2 Precise have agreed on this Merger Plan.

The following companies ("**Merging Companies**") will participate in the merger (**Article 499 § 1 item 1 CCC**):

- 1) **Altavia Kamikaze sp. z o.o.** with its registered office in Lodz, Poland, Milionowa 4a St., 93-102 Lodz) incorporated in the Register of Entrepreneurs of the National Court Register kept by the District Court for Lodz Srodmiescie in Lodz XX Economic Department of the National Court Register under the KRS number 0000326038, REGON: 100630353, NIP: 7272738835, share capital in the amount of PLN 20,000.00, paid in full (**Absorbing Company**),
- 2) **K2 Precise S.A.** with its registered office in Warsaw, ul. Wioślarska 8 (00-411 Warszawa) - change of address during registration in the National Court Register (WA.XIII Ns-Rej.KRS 11138/26/370), incorporated in the Register of Entrepreneurs of the National Court Register kept by the District Court for the Capital City of Warsaw, XIII Commercial Division. Warsaw, XIII Commercial Department of the National Court Register under KRS number: 0000065596, REGON: 016617969, NIP: 5272342036, share capital in the amount of PLN 1,441,250.00, paid in full, with all shares in the share capital of K2 Precise held by one shareholder, which is Altavia Kamikaze, (**Merged Company**).

The merger will be carried out pursuant to Article 492 § 1(1) in conjunction with Article 516 § 6 CCC by transferring all the assets of K2 Precise to Altavia Kamikaze - the Absorbing Company (merger by acquisition, the so-called simplified procedure for the acquisition by an acquiring company of its subsidiaries of which it is the sole shareholder), without an increase in Altavia Kamikaze's share capital and without exchanging shares in K2 Precise for shares in Altavia Kamikaze.

Due to the fact that the Absorbing Company holds 100% of the shares in the share capital of K2 Precise, i.e. it is the sole shareholder of "Merged Company, pursuant to Article 516 § 6 CCC (i) the exchange ratio of shares of the Merged Companies for shares of the Absorbing Company and the amount of any cash surcharge (**Art. 499 § 1(2) CCC**), are not specified (ii) the rules for the allocation of shares of the Absorbing Company are not specified (**Article 499 § 1(3) CCC**), (iii) the date from which the shares of the Absorbing Company would be entitled to participate in the profit of the Merged Companies is not specified (**Article 499 § 1(4) CCC**).

In connection with the merger of companies, the Absorbing Company does not intend to grant any rights to shareholders, partners or persons with special rights in the Absorbed Company (**Article 499 § 1 item 5) CCC**).

No special benefits are expected to be granted to members of the bodies of the Merging Companies, as well as other persons participating in the Merger **(Article 499 § 1 item 6) CCC)**.

This Merger Plan will be made available to the public, free of charge, on the website of the Absorbing Company (<https://kamikaze.digital/>) and on the websites of Merged Company A (<https://k2precise.pl/>), at least one month before the date of the Shareholders' Meeting and General Meeting at which the resolution on the merger is to be adopted, and will be continuously available on the above-mentioned websites until the end of the Altavia Kamikaze Shareholders' Meeting and the K2 Precise General Meeting adopting the resolution on the merger **(Article 500 § 2⁽¹⁾ CCC)**.

In connection with the intended merger, the boards of directors of the Merging Companies will notify the shareholders of the Absorbing Company and the sole shareholder of the Absorbed Company of the intended merger, in accordance with Article 504 § 1 CCC.

As the merger is being carried out pursuant to Article 492 § 1(1) in conjunction with Article 516 § 6 CCC, (i) the examination of the Merger Plan by an expert and his opinion, as referred to in Article 502 and Article 503 CCC, are not required, (ii) the boards of directors of the Merging Companies are not required to prepare reports justifying the merger, as referred to in Article 501 CCC.

In view of the fact that the Absorbing Company, Merged Company belong to the same capital group, and bearing in mind the contents of Article 14(5) of the Law on Competition and Consumer Protection of February 16, 2007, the intention of the merger of the Merging Companies is not subject to notification to the President of the Office of Competition and Consumer Protection.

The integral parts of this Merger Plan are:

Appendix 1 - Draft resolutions on the merger.

Appendix 2 - Determination of the value of K2 Precise S.A.'s assets

Appendix 3 - Statement containing information on the accounting status of K2 Precise S.A.

Appendix 4 - Statement containing information on the accounting status of Altavia Kamikaze sp. z o.o.

This Merger Plan was agreed and signed on 13.03.2026.

Appendix No. 1 to the Plan of Merger dated 13.03.2026 r.

Part I

Draft resolution of the Extraordinary Meeting of Shareholders of ALTAVIA KAMIKAZE sp. z o.o.

**Resolution No.
of the Extraordinary Meeting of Shareholders
ALTAVIA KAMIKAZE sp. z o.o.
with its registered office in Lodz, dated
..... 2026
regarding the merger of companies**

Acting pursuant to art. 492 § 1 item 1, art. 506 § 2, 4, 5, art. 514, art. 516 § 6 of the Commercial Companies Code, the Extraordinary Meeting of Shareholders of Altavia Kamikaze sp. Z.o.o., with its registered office in Lodz, KRS no.: 0000326038 (hereinafter also referred to as the "**Company**" or "**Altavia Kamikaze**" or the "**Absorbing Company**"), having reviewed the Merger Plan of the Companies: Altavia Kamikaze sp. z o.o., with its registered office in Lodz, and K2 Precise S.A., with its registered office in Warsaw (hereinafter also referred to as "**Merged Company**"), prepared on 13.03.2026 and published on the website of each of the merging companies on that date, hereby adopts the following resolution:

§ 1

1. The Extraordinary Meeting of Shareholders of Altavia Kamikaze sp. Z.o.o., as the absorbing company, resolves to merge the Company as follows:
 - **Altavia Kamikaze sp. z.o.o.**, with its registered office in Lodz, Milionowa 4a St., 93-102 Lodz), incorporated in the Register of Entrepreneurs of the National Court Register kept by the District Court for Lodz Srodmiemie in Lodz, XX Economic Department of the National Court Register under the KRS number 0000326038, REGON: 100630353, NIP: 7272738835, share capital of PLN 20,000.00 (**Absorbing Company**), merges with its subsidiary in which it holds 100% of the share capital, i.e.:
 - **K2 Precise S.A.** with its registered office in Warsaw, ul. Wioślarska 8 (00-411 Warszawa), incorporated in the Register of Entrepreneurs of the National Court Register kept by the District Court for the Capital City of Warsaw in Warsaw, 13th Commercial Department of the National Court Register under KRS: 0000065596, REGON: 016617969, NIP: 5272342036, share capital of PLN 1,441,250.00 (**Merged Company**), pursuant to Article 492 § 1(1) of the Commercial Companies Code, i.e. by transferring all assets of Merged Company A and Merged Company B to the Absorbing Company.
2. The Extraordinary Meeting of Shareholders of the Company approves the Merger Plan of the Companies: Altavia Kamikaze sp. Z.o.o. with its registered office in Lodz

(as the Absorbing Company) and K2 Precise S.A. with its registered office in Warsaw (as the Merged Company) prepared on 13.03.2026 and published on that date on the website of each of the Merging Companies.

3. The Extraordinary Meeting of Shareholders of the Company resolves that in connection with the merger, the articles of association of Altavia Kamikaze sp. z.o.o. will not be amended due to the fact that the Absorbing Company is directly the sole shareholder of Merged Company, and the merger is carried without increasing the share capital of the Absorbing Company, and there are no other circumstances requiring amendments to the Articles of Association of the Absorbing Company.
4. The resolution comes into force on the date of adoption.

Part II

Draft resolution of the Extraordinary General Meeting of K2 Precise S.A.

Resolution no.
of the Extraordinary General Meeting
K2 PRECISE S.A.
with its registered office in Warsaw of 2026
regarding merger of companies

Acting pursuant to art. 492 § 1 point 1, art. 506 § 2, 4, 5, art. 514, art. 516 § 6 of the Commercial Companies Code, the Extraordinary General Meeting of Shareholders of K2 Precise S.A., with its registered office in Warsaw, KRS no.: 0000065596 (hereinafter also referred to as the "**Company**" or "**K2 Precise**" or "**Merged Company**"), having reviewed the Plan of Merger of the Companies: Altavia Kamikaze sp. z o.o. with its registered office in Lodz (also referred to as "**Absorbing Company**" or "**Altavia Kamikaze**") and K2 Precise S.A., prepared on 13.03.2026 and published on the website of each of the merging companies on that date, hereby adopts the following resolution:

1. The Extraordinary General Meeting of K2 Precise S.A., as the Merged Company, resolves to merge the Company as follows:
 - **Altavia Kamikaze sp. z o.o.**, with its registered office in Lodz, Milionowa 4a St., 93-102 Lodz), incorporated in the Register of Entrepreneurs of the National Court Register kept by the District Court for Lodz Srodmiescie in Lodz XX Economic Department of the National Court Register under the KRS number 0000326038, REGON: 100630353, NIP: 7272738835, share capital of PLN 20,000.00 (**Absorbing Company**), merges with its subsidiaries, in which it holds 100% of the share capital, i.e.:
 - **K2 Precise S.A.** with its registered office in Warsaw, ul. Wioślarska 8 (00-411 Warszawa), incorporated in the Register of Entrepreneurs of the National Court Register kept by the District Court for the Capital City of Warsaw in Warsaw, 13th Commercial Division of the National Court Register under KRS: 0000065596, REGON: 016617969, NIP: 5272342036, share capital of PLN 1,441,250.00 (**Merged Company**),pursuant to Article 492 § 1(1) of the Commercial Companies Code, i.e. by transferring all assets of Merged Company to the Absorbing Company.

2. The Extraordinary General Meeting of the Company approves the Merger Plan of the Companies: Altavia Kamikaze sp. z o.o. with its registered office in Lodz (as the Absorbing Company) and K2 Precise S.A. with its registered office in Warsaw (as the Merged Company) prepared on 13.03.2026 and published on that date on the website of each of the Merging Companies.
3. The Extraordinary General Meeting of the Company resolves that in connection with the merger, the articles of association of Altavia Kamikaze sp. z o.o. will not be amended due to the fact that the Acquiring Company is directly the sole shareholder of Merged Company and the merger is carried without increasing the share capital of the Acquiring Company, and there are no other circumstances requiring amendments to the Articles of Association of the Acquiring Company.
4. The resolution shall become effective on the date of adoption.

Appendix No. 2 to the Merger Plan dated 13.03.2026.

Determination of the value of K2 Precise S.A.'s assets as of the 1st of February 2026.

For the purpose of determining the value of the assets of K2 Precise S.A. with its registered office in Warsaw (the "Merged Company A"), as referred to in Article 499 § 2(3) of the Commercial Companies Code, the book value of the Merged Company A as of the 1st of February 2026, amounting to 4 153 379,04 PLN.

The value of the Merged Company assets was determined based on the financial data resulting from the Merged Company balance sheet as of the 1st of February 2026. This value was determined as the difference of assets and reserves and liabilities as of the 1st of February 2026, which corresponds to the net asset value of the Merged Company as of that date. The adoption of the book value is an appropriate valuation method due to the fact that at the time of the merger, the Absorbing Company independently exercises control, as a parent entity, over the Merged Company.

The value of the assets of the Merged Company as of the 1st of February 2026 is 4 153 379,04 PLN represents, as indicated above, the difference between the sum of assets and provisions and liabilities.

Appendix No. 3 to the Merger Plan dated 13.03.2026 r.**Statement containing information on the accounting status of K2 Precise S.A.
as of 01.02.2026.**

The information on the accounting status of **K2 Precise S.A.**, Warsaw, Poland (**Merged Company**"), prepared for the purpose of the Merger in accordance with Article 499 § 2 (4) CCC using the same methods and in the same layout as the last annual balance sheet of this company, is presented below.

ASSETS	As of 01.02.2026
A. FIXED ASSETS	39 206,89
1. Intangible assets	0,00
2. Tangible fixed assets	39 206,89
3. Long-term receivables	0,00
4. Long-term investments	0,00
5. Long-term prepayments	0,00
B. CURRENT ASSETS	14 398 115,75
1. Inventory	0,00
2. Short-term receivables	10 876 268,38
3. Short-term investments	3 392 657,01
4. Short-term prepayments	129 190,36
C. Current assets excluding fixed assets held for sale	14 398 115,75
D. Non-current assets classified as held for sale	0,00
TOTAL ASSETS	14 437 322,64

LIABILITIES	As of 01.02.2026
A. EQUITY	4 153 379,04
1. Share capital	1 441 250,00
2. Supplementary capital	624 236,76
3. Previous years profit	1 904 132,49
4. Net profit	183 759,79
B. LIABILITIES	10 283 943,60
1. Provisions for liabilities	706 607,94
2. Long-term liabilities	0,00
3. Short-term liabilities	8 468 707,45
4. Accruals	1 108 628,21
C. Current liabilities excluding liabilities codified as held for sale	10 283 943,60
D. Liabilities included in groups classified as held for sale	14 437 322,64
TOTAL LIABILITIES	14 437 322,64

Appendix No. 4 to the Merger Plan dated 13.03.2026 r.

**Statement containing information on the accounting status of Altavia Kamikaze sp. z.o.o.
as of 01.02.2026.**

The information on the accounting status of **Altavia Kamikaze sp. z.o.o.** with its registered office in Lodz, Poland (the "**Absorbing Company**"), prepared for the purpose of the Merger in accordance with Article 499 § 2 item 4) CCC using the same methods and in the same layout as the last annual balance sheet of this company, is presented below.

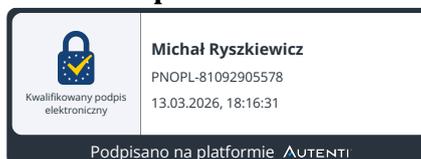
AKTYWA	Stan na 01.02.2026
A. FIXED ASSETS	23 193 900,84
1. Intangible assets	0,00
2. Tangible fixed assets	488 664,86
3. Long-term receivables	0,00
4. Long-term investments	22 705 235,98
5. Long-term prepayments	0,00
B. CURRENT ASSETS	8 733 380,34
1. Inventory	106 417,78
2. Short-term receivables	6 272 792,60
3. Short-term investments	2 320 689,98
4. Short-term prepayments	33 479,98
SUMA AKTYWÓW	31 927 281,18

PASYWA	Stan na 01.02.2026
A. EQUITY	14 680 074,94
1. Share capital	20 000,00
2. Supplementary capital	13 493 136,65
3. Previous years profit	985 599,09
4. Net profit	181 339,20
B. LIABILITIES	17 247 206,24
1. Provisions for liabilities	981 237,05
2. Long-term liabilities	9 224 807,14
3. Short-term liabilities	5 699 813,05
4. Accruals	1 341 349,00
SUMA PASYWÓW	31 927 281,18

This plan has been agreed and signed by the Management Board of the Absorbing Company and the Management Board of the Absorbed Company:

SIGNATURES

- On behalf of the Absorbing Company: Altavia Kamikaze sp. z o.o.



Léon-Sydney PALTI
President of the Management Board



Joanna DERING
Member of the Management Board

Michał RYSZKIEWICZ
Member of the Management Board

Joël JUNG
Member of the Management Board

Keith WALWER
Member of the Management Board

Myriam BLANPAIN
Member of the Management Board

- On behalf of the Merged Company: K2 Precise S.A.

Léon-Sydney PALTI
President of the Management Board

Michał RYSZKIEWICZ
Member of the Management Board

Joanna DERING
Member of the Management Board

Joël JUNG
Member of the Management Board

Keith WALWER
Member of the Management Board