

Entering into a material transaction with a related party

(Current Report No. 47/2023)

31.08.2023 /Issuer/.

Legal basis:

Article 17(1) MAR - confidential information

Art. 90i (1) and 90k of the Act of July 29, 2005, on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and Public Companies (Journal of Laws 2022.2554, 2022.12.09)

The Management Board of CCC S.A. based in Polkowice ("**Issuer**"), acting based on Article 90i(1) and Article 90k of the Act of July 29, 2005, on public offering and the conditions for introducing financial instruments to organized trading system and on public companies, informs that on August 31, 2023:

- 1) The Issuer acquired 109,628 (one hundred and nine thousand six hundred and twenty-eight) shares with a nominal value of PLN 50.00 each, in the increased share capital of a company operating under the name CCC.eu spółka z ograniczoną odpowiedzialnością, based in Polkowice ("**Acquired Shares**") ("**CCC.eu**"), a subsidiary of the Issuer, in the share capital of which the Issuer holds directly and indirectly 100% of shares, including directly 0.2% of shares, in exchange for a contribution in kind with a total value of 237.014,599.00 PLN (two hundred and thirty-seven million fourteen thousand five hundred and ninety-nine Polish zlotys) in the form of a financially, functionally and organizationally separated set of tangible and intangible components capable of conducting business, constituting an organized part of an enterprise within the meaning of Article 55¹ of the Civil Code, including assets comprising the Issuer's Logistics Division ("**In-kind contribution**"). After the registration of the increase in the share capital of CCC.eu in the Register of Entrepreneurs of the National Court Register, the Issuer will directly and indirectly hold 100%, including directly 55% of the shares in the share capital of CCC.eu;
- 2) CCC Factory Ltd. with its seat in Polkowice ("**CCC Factory**") acquired 50,772 (fifty thousand seven hundred and seventy-two) shares with a nominal value of PLN 50.00 each, in the increased share capital of CCC.eu ("**CCC Factory Shares Acquired**"), in exchange for a contribution in kind with the total value of PLN 109,768,414.00 (one hundred and nine million seven hundred and sixty-eight thousand four hundred and fourteen zlotys) in the form of a financially, functionally and organizationally separated and organizationally separated set of tangible and intangible components capable of conducting business, constituting an organized part of the enterprise within the meaning of Article 55¹ of the Civil Code, including the assets comprising the CCC Factory Logistics Division ("**CCC Factory in-kind contribution**"). After the registration of the increase in the share capital of CCC.eu in the Register of Entrepreneurs of the National Court Register, CCC Factory will directly hold 25% of the shares in the share capital of CCC.eu.

The Issuer's Supervisory Board, in Resolution No. 01/08/2023/RN dated August 24, 2023, approved the conclusion of a related party transaction consisting of: (i) acquisition by the Issuer of the Subscribed Shares in exchange for the Non-Cash Contribution, (ii) the Issuer's submission of a statement on the acquisition of the

Acquired Shares, and (iii) the conclusion by the Issuer and CCC.eu of an agreement on the transfer of rights to the Non-Cash Contribution.

August 31, 2023. The Issuer made a declaration on acquisition of the Enrolled Shares in exchange for an In-kind contribution with the value of PLN 237,014,599.00 and concluded an agreement with CCC.eu on the transfer of rights to the In-kind contribution to cover the Acquired Shares in the increased share capital of CCC.eu.

August 31, 2023. CCC Factory made a declaration of acquisition of the Enrolled Shares of CCC Factory in exchange for CCC Factory's in-kind contribution with a value of PLN 109,768,414.00 and concluded an agreement with CCC.eu on the transfer of rights to CCC Factory's in-kind contribution to cover the Subscribed Shares of CCC Factory in the increased share capital of CCC.eu.

Each of the transactions in question was considered by the Issuer's Management Board to be material due to the value exceeding 5% of the total assets of the Issuer (for the CCC.eu Contribution transaction) and CCC Factory (for the CCC Factory Contribution transaction), respectively, within the meaning of the Accounting Act of September 29, 1994, as determined based on the latest approved financial statements of the Issuer and CCC Factory, respectively. To determine the market value of the transactions in question, appraisals of the market value of the subject of the CCC Factory Contribution and the CCC Factory Contribution were prepared at the request of the Issuer. The value of the Contribution in Kind and the Contribution of CCC Factory was estimated using the multiplier method and the asset method. The Acquired Shares and the Acquired Shares of CCC Factory were acquired at the value resulting from the valuations.

The conclusion of the transactions in question is justified by the interests of the Company and non-affiliated shareholders, including minority shareholders, because both in-kind contributions are aimed at transferring the logistics division functioning so far within the Issuer and CCC Factory to CCC.eu, which will concentrate the activities of the logistics division of the entire CCC S.A. Capital Group. Following the acquisition of the logistics division by CCC.eu, CCC Factory will cease operations and will be acquired under Article 492 § 1(1) of the Commercial Companies Code by the Issuer.

Signatures:

1/ *Karol Póttorak* - *Vice President of the Management Board*

2/ *Łukasz Stelmach* - *Proxy.*