

Polish Financial Supervision Authority
Current Report No. 15/2025

Prepared on: 25 March 2025

Subject:

Summary of the issue of series AC5 bonds – supplementary information.

Legal basis:

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

Report contents:

Regarding current report no. 10/2025 of 13 March 2025, BEST S.A., having its registered office in Gdynia (**Company**), announces that the total costs of issuing series AC5 bonds (**Bonds**) amounted to PLN 2,691.6 thousand, including:

1. costs of preparing and implementing the offer: PLN 2,659.9 thousand
2. costs of promoting the offer: PLN 31.7 thousand.

The above costs will be accounted for in the calculation of the liability due to the Bonds and will be charged to financial expenses during the repayment period of the Bonds according to the amortised cost method, using the effective interest rate.

Since the costs of drawing up the prospectus, including consultancy costs, relate to all bonds which the Company issued under the bond issue programme up to PLN 250 million, the Company will provide information on their total amount in a separate current report. These costs are charged to the Company's profit or loss when they are incurred.

The Company did not incur the costs of underwriters' fees because it did not conclude underwriting agreements in connection with the offering of the Bonds. The average subscription cost per Bond was PLN 3.23. The bonds were paid for in cash.

The Bonds were issued as part of the base prospectus approved by the Polish Financial Supervision Authority on 28 June 2024, Supplement 1 approved on 19 September 2024 and Supplement 2 approved on 26 February 2025, which together represent the base prospectus drawn up by the Company in connection with the public bond issue programme with a nominal value of PLN 250 million, and based on the final terms of the Bonds issue published on 27 February 2025.

BEST S.A.

(full name of the issuer)

BEST

(abbreviated name of the issuer)

81-537

(postal code)

Łużycka

(street)

(0-58) 76 99 299

(phone)

best@best.com.pl

(e-mail)

585-00-11-412

Other finance (fin)

(sector as per GPW (Warsaw Stock
Exchange) classification)

Gdynia

(city/town)

8A

(number)

(0-58) 76 99 226

(fax)

www.best.com.pl

(www)

190400344

Tax ID (NIP)

Statistical No. (REGON)

SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

Date	Given name and surname	Position/Function	Signature
25/03/2025	Krzysztof Borusowski	President of the Management Board	
25/03/2025	Marek Kucner	Vice-President of the Management Board	