

Polish Financial Supervision Authority
Current Report No. 26/2025

Prepared on: 22 May 2025

Subject:

Information on the date of publication of the indicator based on the terms and conditions of bonds issued by Kredyt Inkaso S.A.

Legal basis:

Not specified

Report contents:

Pursuant to the terms and conditions of the bonds issued by Kredyt Inkaso S.A. ('Kredyt Inkaso', 'Bonds'), the company was required to publish information on the financial indicators defined therein ('Indicators') on a periodic (quarterly) basis after the publication of the respective periodic report (annual, semi-annual or quarterly).

On 1 April 2025, BEST S.A. ('BEST', 'Company') and Kredyt Inkaso merged, as detailed by the Company in its current report no. 18/2025. The last quarter in which Kredyt Inkaso conducted its operations was the quarter ended 31 March 2025, which was also the last day of its financial year. Pursuant to §79 of the Ordinance of the Minister of Finance of 29 March 2018 on current and interim information to be submitted by issuers of securities, and on conditions for considering as equivalent information required under the law of a non-member state, the publication of the interim report for the annual period should take place within 4 months of its end, i.e. in the case of Kredyt Inkaso, it would take place by 31 July 2025 at the latest. However, due to Kredyt Inkaso losing its status as a public company following its deregistration from the National Court Register, the basis for it (and thus BEST as its legal successor) to publish an annual (separate and consolidated) interim report for the period ended 31 March 2025 has ceased to exist.

Nevertheless, in order to ensure that bondholders have access to information on the Indicators for the period ending on 31 March 2025, BEST S.A. hereby announces that it will prepare separate and consolidated financial statements for Kredyt Inkaso for the financial year ended 31 March 2025, have them audited by a statutory auditor and publish the Indicators for the Bonds no later than 31 July 2025.

The Indicators for subsequent periods, starting from the second quarter of 2025, will be published in accordance with the terms and conditions of the Bonds issue, i.e. after BEST, as the legal successor, has published the respective periodic report (annual, semi-annual or quarterly). According to current report 2/2025 of 28 January 2025, BEST's subsequent BEST interim reports are to be published on the following dates:

- consolidated extended report for H1 2025 – 18 September 2025;
- consolidated extended report for Q3 2025, including quarterly financial information for Q3 2025 – 20 November 2025.

BEST S.A.
(full name of the issuer)

BEST

Other finance (fin)

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

SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

Date	Given name and surname	Position/Function	Signature
2025.05.22	Marek Kucner	Vice-President of the Management Board	
2025.05.22	Aleksandra Żylewicz	Proxy	