

Polish Financial Supervision Authority
Current Report No. 37/2025

Prepared on: 15/07/2025

Subject:

Information on the total nominal value of claim portfolios acquired by entities from BEST S.A. Capital Group, the acquisition cost of the new claim portfolios and the value of repayments under the claim portfolios held in the first half of 2025 and in the second quarter of 2025.

Legal basis:

Article 17(1) MAR – inside information

Report contents:

In connection with implementing the adopted information policy on the claim portfolios acquired by BEST S.A. Capital Group (Policy), the Management Board of BEST S.A. (Issuer, Company) publishes the value of the claim portfolios in the first half of 2025 and in the second quarter of 2025 together with comparative figures.

The Issuer has attached to this current report a table containing information on the claim portfolios.

The Issuer also announces that full and final information on the financial results of the Company and of BEST S.A. Capital Group for the first half of 2025 will be presented in a consolidated extended report for H1 2025, to be published on 18 September 2025.

The policy is described in current reports no. 38/2015 of 7 July 2015, no. 69/2016 of 15 July 2016 and no. 15/2019 of 11 July 2019.

Annexes:

File	Description
Table.pdf	Table containing information on claim portfolios

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)

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)

585-00-11-412
Tax ID (NIP)

190400344
Statistical No. (REGON)

SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

Date	Given name and surname	Position/Function	Signature
15/07/2025	Agnieszka Pakos	Member of the Management Board	
15/07/2025	Aleksandra Żylewicz	Proxy	

Claim portfolios	2 quarters of 2025 (PLN million)	2 quarters of 2024 (PLN million)	Movement	Q2 2025 (PLN million)	Q2 2024 (PLN million)	Movement
Nominal value of claim portfolios acquired	797.1	868.9	(8)%	633.7	603.0	5%
Acquisition cost of new portfolios	204.6	173.3	18%	164.7	120.3	37%
Value of portfolios acquired*	680.6	0.0	N/A	680.6	0.0	N/A
Repayments from portfolios held	350.3	236.0	48%	231.3	132.2	75%

*Fair value of portfolios acquired following the merger with Kredyt Inkaso estimated as at the date of publication of the report. In accordance with IFRS 3, the acquiring company may complete the measurement of the fair value of the acquired assets and liabilities and the allocation of the purchase price within 12 months from the merger date.