

Polish Financial Supervision Authority
Current Report No. 29/2025

Prepared on: 13 June 2025

Subject:

Statement of the KDPW on the registration of merger shares

Legal basis:

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

Report contents:

BEST S.A., having its registered office in Gdynia (Issuer), announces that it has been notified of statement no. 529/2025 of the National Depository for Securities (Krajowy Depozyt Papierów Wartościowych S.A., KDPW) issued today in response to a request from BEST S.A. related to the merger of the Issuer (the acquiring company) with Kredyt Inkaso S.A. (the acquired company). According to the statement, the KDPW has decided:

- 1) to register on 26 June 2025 in the securities deposit 5,828,535 series K ordinary bearer shares with a nominal value of PLN 1.00 each under the ISIN PLBEST000465;
- 2) to exchange the shares of the acquired company for shares of the acquiring company in accordance with the following conditions:
 - the reference date referred to in §228 of the Detailed Rules of Operation of the KDPW is set for 13 June 2025;
 - the exchange ratio is 1 to 0.67537;
- 3) in connection with the exchange of the shares, to withdraw from the securities deposit 12,897,364 ordinary bearer shares of Kredyt Inkaso S.A. assigned the ISIN PLKRINK00014.

This report has been prepared based on: § 17(1)(1) 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.

BEST S.A. (full name of the issuer)	
BEST (abbreviated name of the issuer)	Other finance (fin) (sector as per GPW (Warsaw Stock Exchange) classification)
81-537 (postal code)	Gdynia (city/town)
Łużycka (street)	8A (number)
(0-58) 76 99 299 (phone)	(0-58) 76 99 226 (fax)
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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
13/06/2025	Marek Kucner	Vice-President of the Management Board	
13/06/2025	Agnieszka Pakos	Member of the Management Board	