

Polish Financial Supervision Authority
Current Report No. 40/2025

Prepared on: 30 July 2025

Subject:

Issuer's decision on planned merger with subsidiaries

Legal basis:

Article 17(1) MAR – inside information

Report contents:

BEST S.A. (the 'Company' or 'BEST'), in connection with the decision to merge BEST with FINSANO S.A. (a direct 100% subsidiary of BEST) and Kredyt Inkaso IT Solutions sp. z o.o. (an indirect 100% subsidiary of BEST – through FINSANO S.A.), announces that the above-mentioned companies today agreed and signed a merger plan drawn up according to Article 499 of the Commercial Companies Code (the 'Merger Plan') and each prepared a management report according to Article 501 of the Commercial Companies Code. These documents are attached to this report and will be available on the websites of the above-mentioned companies, i.e.: <https://www.best.com.pl/>, finsano.pl/ and <https://it.kredytinkaso.pl/>.

The Merger Plan provides for a merger under Article 492 § 1(1) of the Commercial Companies Code, i.e. a merger by acquisition of FINSANO S.A. and Kredyt Inkaso IT Solutions sp. z o.o. (the acquired companies) by BEST (the acquiring company), consisting in the transfer of all assets of FINSANO S.A. and Kredyt Inkaso IT Solutions sp. z o.o. to the Company without issuing any shares of the Company, without increasing its share capital and without amending the Company's Statute due to the prohibition on acquiring treasury shares resulting from Article 514 of the Commercial Companies Code.

Attachment:

File	Description
Merger Plan.pdf	Merger Plan with attachments
BEST Management Report.pdf	BEST's Management Report explaining the Merger
FINSANO Management Report.pdf	FINSANO S.A.'s Management Report explaining the Merger
KIITS Management Report.pdf	Kredyt Inkaso IT Solutions sp. z o.o.'s Management Report explaining the Merger

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)
best@best.com.pl (e-mail)	www.best.com.pl (www)
585-00-11-412	190400344

Tax ID (NIP)	Statistical No. (REGON)
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SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

Date	Given name and surname	Position/Function	Signature
2025.07.30	Krzysztof Borusowski	President of the Management Board	
2025.07.30	Marek Kucner	Vice-President of the Management Board	