

POLISH FINANCIAL SUPERVISION AUTHORITY
Current Report No. 56/2025

Prepared on: 01/10/2025; 18:17

Subject:

Registration of the merger of BEST S.A. with FINSANO S.A. and Kredyt Inkaso IT Solutions sp. z o.o.

Legal basis:

Article 17(1) MAR – inside information

Report contents:

BEST S.A., having its registered office in Gdynia (the 'Issuer', 'Company', 'BEST'), announces that today (1 October 2025) the District Court Gdańsk-Północ in Gdańsk, 8th Commercial Division of the National Court Register, registered the merger of the Issuer with FINSANO S.A. and Kredyt Inkaso IT Solutions sp. z o.o. (the 'Merger').

The merger of BEST with FINSANO S.A. ('FINSANO') and Kredyt Inkaso IT Solutions sp. z o.o. ('KIITS') took place on the terms set out in the merger plan signed by the Company, FINSANO and KIITS on 30 July 2025 (the 'Merger Plan'), as announced by the Company in its current report no. 40/2025. On 23 September 2025, the Extraordinary General Meeting of the Issuer, the Ordinary General Meeting of FINSANO and the Extraordinary General Meeting of KIITS adopted resolutions containing: (i) consent to the Merger; (ii) consent to the Merger Plan; and (iii) information on not amending the Statute of BEST in view of BEST's shares not being allocated in connection with the Merger. The Issuer communicated the content of the resolutions adopted by the Extraordinary General Meeting of BEST on 23 September 2025 in current report no. 54/2025.

The first notification of the intention to merge BEST with FINSANO and KIITS was published on 13 August 2025 in current report no. 43/2025. The second notification of the intention to merge BEST with FINSANO and KIITS was published on 01 September 2025 in current report no. 47/2025.

The merger, according to the Merger Plan, took place pursuant to Article 492 § 1(1) of the Commercial Companies Code ('CCC'), i.e. a merger by acquisition of FINSANO and KIITS (the acquired companies) by BEST (the acquiring company) through the transfer of all assets of FINSANO and KIITS to BEST, without issuing BEST's shares, without increasing its share capital and without amending the statute of BEST, due to the prohibition on acquiring treasury shares under Article 514 of the CCC.

The transfer of all assets, including all assets and liabilities, of FINSANO and KIITS, to BEST took place on the date on which the Merger was entered into the Register of Businesses of the National Court Register, i.e. 1 October 2025 (the 'Merger Date'). As of the Merger Date, the Issuer assumed all rights and obligations of FINSANO and KIITS pursuant to the provision of Article 494 § 1 of the CCC (universal succession).

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 Tax ID (NIP)	190400344 Statistical No. (REGON)

SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

Date	Given name and surname	Position/Function	Signature
01/10/2025	Marek Kucner	Vice-President of the Management Board	
01/10/2025	Mariusz Gryglicki	Member of the Management Board	