

**Polish Financial Supervision Authority**  
**Current Report No. 10/2026**

Date of preparation: 24 March 2026; 16:57

Subject:

Final allocation of Series AF1 bonds

Legal basis:

Article 17(1) of MAR – inside information

Report content:

The Management Board of BEST S.A., with its registered office in Gdynia (the “**Issuer**” or the “**Company**”), announces that on 24 March 2026, 1,342,174 (in words: one million three hundred forty-two thousand one hundred seventy-four) unsecured bearer bonds of Series AF1, each with a nominal value of PLN 100 (in words: one hundred), with a total nominal value of PLN 134,217,400.00 (in words: one hundred thirty-four million two hundred seventeen thousand four hundred) (the “**Bonds**”), were registered in the securities depository maintained by the National Depository for Securities (Krajowy Depozyt Papierów Wartościowych S.A.). As a result, the final allocation of the Bonds has been completed, and the Bonds have been admitted to trading on the regulated market operated by the Warsaw Stock Exchange (Giełda Papierów Wartościowych w Warszawie S.A.).

The Bonds were issued under the base prospectus approved by the Polish Financial Supervision Authority on 9 February 2026, prepared in connection with a public bond issuance programme with a total nominal value of up to PLN 500,000,000 or the equivalent in EUR (the “**Prospectus**”), and on the basis of the final terms of issue published on 2 March 2026.

The total costs of the Bond issue amounted to PLN 3,461.2 thousand, including the following:

1. preparation and offering costs – PLN 3,430.8 thousand,
2. marketing costs – PLN 30.3 thousand.

These costs will be reflected in the value of the bond-related liability and recognised as finance costs over the term of the Bonds in accordance with the amortised cost method using the effective interest rate. As the costs of preparing the Prospectus, including advisory fees, relate to all bonds to be issued by the Company under the bond issuance programme of up to PLN 500 million or its equivalent in euro, the Company will disclose their total amount in a separate current report. These costs are recognised in the Company’s profit or loss as incurred.

The Company did not incur any costs related to underwriters’ remuneration, as no underwriting agreements were concluded in connection with the Bond offering. The average subscription cost per Bond amounted to PLN 2.58. The Bonds were paid for in cash.

<b>BEST S.A.</b> (full name of the Issuer)	
<b>BEST</b> (abbreviated name of the issuer)	<b>Other finance (fin)</b> (WSE sector classification)
<b>81-537</b> (postcode)	<b>Gdynia</b> (city)
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**SIGNATURES OF THE COMPANY'S REPRESENTATIVES:**

Date	Full name	Position / Role	Signature
24 March 2026	Marek Kucner	Vice-President of the Management Board	
24 March 2026	Agnieszka Pakos	Member of the Management Board	