

**Polish Financial Supervision Authority**  
**Current Report No. 9/2026**

Date of preparation: 20 March 2026

Subject:

Termination of the agreement with the audit firm for the assurance of sustainability reporting

Legal basis:

Article 56(1)(2) of the Polish Public Offering Act – current and periodic information

Report content:

The Management Board of BEST S.A. (the “**Issuer**”, the “**Company**”) announces the termination of the agreement with Monte Vero Audit and Advisory Sp. z o.o., with its registered office in Warsaw (KRS No. 0000044741) (the “**Auditor**”), concluded on 22 December 2025 for the assurance of the Company’s sustainability reporting for the financial year ending 31 December 2025 (the “**Agreement**”).

Under the terms of the Agreement, termination was permitted only where justified grounds existed, in particular those specified in Article 66(7) of the Polish Accounting Act of 29 September 1994 (the “**Act**”), as well as in the event of “*changes in law removing the Company’s obligation to obtain assurance of sustainability reporting for 2025*”.

On 14 March 2026, the Act of 27 February 2026 amending the Act entered into force.

On 18 March 2026, the Issuer’s Management Board, acting pursuant to Article 84a(1)-(3) of the Act, resolved not to comply with the obligations set out in Article 55(2a) in conjunction with Article 49(3b) and Chapter 6c of the Act. In particular, the Company decided not to present, in a separate section of the management report, information necessary to understand its impact on sustainability matters and how such matters affect its development, performance and position (the “sustainability reporting”), and not to obtain assurance of such reporting for the financial years from 1 January 2025 to 31 December 2026.

On 20 March 2026, the Issuer and the Auditor entered into a termination agreement, effective as of 20 March 2026, pursuant to which the Agreement was terminated with effect from that date due to the circumstances described above.

No circumstances referred to in §9(1)(5)-(7) of the Regulation of the Polish Minister of Finance of 6 June 2025 on current and periodic information disclosed by issuers of securities and the conditions for recognising as equivalent information required under the laws of a non-member state (the “**Regulation**”) occurred.

In accordance with §9(2) of the Regulation, the Issuer attaches to this report a letter from the Auditor, submitted to the Polish Financial Supervision Authority and the Polish Agency for Audit Oversight, explaining the reasons for the termination of the Agreement.

Appendices:

File	Description
Pismo.pdf	Auditor’s letter

<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)
<b>Łużycka 8A</b> (street) (number)	
<b>(0-58) 76 99 299</b> (telephone)	<b>(0-58) 76 99 226</b> (fax)
<b>best@best.com.pl</b> (e-mail)	<b><a href="http://www.best.com.pl">www.best.com.pl</a></b> (website)
<b>585-00-11-412</b> (NIP)	<b>190400344</b> (REGON)

**SIGNATURES OF THE COMPANY'S REPRESENTATIVES:**

Date	Full name	Position / Role	Signature
20 March 2026	Marek Kucner	Vice-President of the Management Board	
20 March 2026	Mariusz Gryglicki	Member of the Management Board	