Polish Financial Supervision Authority
Current Report No. 23/2026

Prepared on: 28/05/2026; 15:20

Subject:
Final allotment of series AF2 bonds

Legal basis:
Article 17(1) MAR – inside information

Report contents:
The Management Board of BEST S.A., having its registered office in Gdynia (the '**Issuer**', the '**Company**'), announces that on 28 May 2026, 122,408 (one hundred twenty-two thousand four hundred eight thousand) unsecured series AF2 bearer bonds with a nominal value of PLN 1,000 (one thousand zlotys) each and a total nominal value of PLN 122,408,000.00 (one hundred twenty-two million four hundred eight thousand zlotys) (the '**Bonds**') were registered in the securities depository maintained by the National Depository for Securities (Krajowy Depozyt Papierów Wartościowych S.A.). This marks the final allotment of the Bonds and the admission of the Bonds to trading on the regulated market operated by the Warsaw Stock Exchange (Giełda Papierów Wartościowych w Warszawie S.A.).

The Bonds were issued pursuant to the base prospectus approved by the Polish Financial Supervision Authority on 9 February 2026, which was drawn up by the Company in connection with a public bond issue programme with a nominal value of up to PLN 500,000,000 or the equivalent of that amount in euros (the '**Prospectus**'), and based on the final terms of issue of the Bonds published on 4 May 2026.

The total costs of the issue of the Bonds amounted to PLN 2,986.8 thousand, including:
1. costs of preparing and conducting the offering: PLN 2,944.7 thousand;
2. costs of promoting the offering - PLN 42.1 thousand.

The above costs will be accounted for in the calculation of the liability due to the Bonds and will be charged to financial expenses during the repayment period of the Bonds according to the amortised cost method, using the effective interest rate. Since the costs of drawing up the Prospectus, including consultancy costs, relate to all bonds which the Company will issue under the bond issue programme up to PLN 500 million or the equivalent of that amount in euros, the Company will provide information on their total amount in a separate current report. These costs are charged to the Company's profit or loss when they are incurred.

The Company did not incur the costs of underwriters' fees because it did not conclude underwriting agreements in connection with the offering of the Bonds. The average subscription cost per Bond was PLN 24.40. The Bonds were paid for: (i) 108,586 Bonds – in cash; (ii) 6,176 Bonds – as a result of a set-off against investors' claims arising from the sale of Series T1 bonds (ISIN: PLKRINK00345); (iii) 7,646 Bonds – as a result of a set-off against investors' claims arising from the sale of Series Z3 bonds (ISIN: PLBEST000366).

BEST S.A. (full name of the issuer)	
BEST	Other finance (fin)

(abbreviated name of the issuer)	(sector as per GPW (Warsaw Stock Exchange) classification)
81-537 (postal code)	Gdynia (city/town)
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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
28/05/2026	Marek Kucner	Vice-President of the Management Board	
28/05/2026	Mariusz Gryglicki	Member of the Management Board	