

Polish Financial Supervision Authority
Current Report No. 22/2026

Prepared on: 27 May 2026

Subject:

Adoption of a resolution on increasing the share capital within the authorised capital

Legal basis:

Article 56(1)(2) of the Offering Act – current and periodic disclosures

Report contents:

The Management Board of BEST Spółka Akcyjna, with its registered office in Gdynia (the '**Issuer**', the '**Company**'), announces that on 27 May 2026 it adopted Resolution No. 48/2026 on (1) increasing the Company's share capital within the authorised capital by issuing series L shares, (2) excluding the pre-emptive rights of existing shareholders, (3) amending the Company's Statute, and (4) dematerialising series L shares and introducing them to trading on the Warsaw Stock Exchange ('**Resolution 1**'); and Resolution No. 49/2026 on (1) increasing the Company's share capital within the authorised capital by issuing series M shares, (2) excluding the pre-emptive rights of existing shareholders, (3) amending the Company's Statute, and (4) dematerialising series M shares and introducing them to trading on the Warsaw Stock Exchange ('**Resolution 2**').

Pursuant to Resolution 1, the Issuer's share capital was increased from PLN 28,480,549.00 to PLN 28,587,549.00, i.e. by PLN 107,000.00, through the issue of 107,000 series L ordinary bearer shares with a nominal value of PLN 1 (in words: one zloty) per share (the '**Series L Shares**').

The issue price per Series L Share was set at PLN 1 (in words: one zloty). The issue price was set by way of a resolution no. 20 of the General Meeting of 29 June 2022.

The Series L Shares are being issued with the exclusion of the pre-emptive rights of existing shareholders, subject to approval by the Issuer's Supervisory Board. Cancelling the pre-emptive right of the Issuer's shareholders to the Series J Shares in its entirety is in the Issuer's interest and is justified. The opinions of the Company's Management Board justifying the deprivation of the existing shareholders of the Company's pre-emptive rights to the new issue of shares and the proposed issue price of Series L shares, drawn up in accordance with Article 433(2) of the Commercial Companies Code, constitute Annex 1 to Resolution No. 21 of the Company's Ordinary General Shareholders' Meeting of 29 June 2022 on amending the Company's Statute to authorise the Company's Management Board to increase the share capital within the limits of the authorised capital, excluding the pre-emptive rights of existing shareholders, and Resolution No. 21 of 30 June 2025 on amending the Company's Statute to authorise the Management Board to increase the share capital within the limits of the authorised capital, excluding the pre-emptive rights of existing shareholders.

Pursuant to Resolution 2, the Issuer's share capital was increased from PLN 28,587,549.00 to PLN 28,660,549.00, i.e. by PLN 73,000.00, through the issue of 73,000 series M ordinary bearer shares with a nominal value of PLN 1 (in words: one zloty) per share (the '**Series M Shares**').

The issue price per Series M Share was set at PLN 1 (in words: one zloty). The issue price was set by way of a resolution no. 19 of the General Meeting of 30 June 2025.

The Series M Shares are being issued with the exclusion of the pre-emptive rights of existing shareholders, subject to approval by the Issuer's Supervisory Board. Cancelling the pre-emptive right of the Issuer's shareholders to the Series M Shares in its entirety is in the Issuer's interest and is justified. The opinion of the Company's Management Board justifying the deprivation of the existing shareholders of the Company of their pre-emptive rights to the new issue of shares and the proposed issue price of Series M shares, drawn up in accordance with Article 433 §2 of the Commercial Companies Code, constitutes Annex 1 to Resolution 21 of the Company's Ordinary General Shareholders' Meeting of 30 June 2025 on amending the Company's Statute to authorise the Company's Management Board to increase the share capital within the limits of the authorised capital, excluding the pre-emptive rights of existing shareholders.

In connection with the increase in the Issuer's share capital pursuant to Resolution 1 and Resolution 2, the Company's Statute has been amended as follows:

- 1) § 7(1) shall be worded as follows: 'The Company's share capital amounts to PLN 28,660,549 (in words: twenty-eight million six hundred and sixty thousand five hundred and forty-nine zlotys 00/100) and is divided into 28,660,549 (in words: twenty-eight million six hundred and sixty thousand five hundred and forty-nine) shares with a nominal value of PLN 1 (one zloty) each.';
- 2) In § 7(3), the following item j) is added: '107,000 (in words: one hundred seven thousand) series L bearer shares';
- 3) In § 7(3), the following item k) is added: '73,000 (in words: seventy-three thousand) series M bearer shares';
- 4) In § 7, the following section 13 is added: 'The Series L Shares were paid for in full with a contribution in cash';
- 5) In § 7, the following section 14 is added: 'The Series M Shares were paid for in full with a contribution in cash'.

Resolution 1 and Resolution 2 are attached to this report.

The share capital increase and the amendments to the Issuer's Statute shall become effective as of their registration date in the register of entrepreneurs of the National Court Register, which the Issuer shall promptly announce in a separate current report. Once the change in the amount of the share capital is registered by the Court, the Issuer will promptly file appropriate applications with the National Depository for Securities (KDPW) for registering the Series L and M Shares, and with Giełda Papierów Wartościowych w Warszawie S.A. ('GPW') for admitting and introducing the Shares to trading on the regulated market operated by the GPW.

Resolution 1 and Resolution 2 are recorded in a notarial deed drawn up by Łukasz Ganczewski, a civil law notary in Gdynia (Roll of Deeds A No. 6081/2026).

Attachment:

File	Description
Resolutions of the Management Board	Content of the resolutions of the Issuer's Management Board on issuing shares as part of an authorised share capital increase

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
27/05/2026	Krzysztof Borusowski	President of the Management Board	
27/05/2026	Marek Kucner	Vice-President of the Management Board	