

Polish Financial Supervision Authority
Current Report No. 29/2026

Date of preparation: 17 June 2026

Subject matter:

End of subscription for series L and series M shares

Legal foundation:

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

Content of the report:

The Management Board of BEST Spółka Akcyjna with its registered office in Gdynia (the “**Issuer**”, the “**Company**”), with reference to Current Report No. 22/2026 dated 27 May 2026, hereby announces the completion of the private subscription of:

- 1) 107,000 series L ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share, issued pursuant to Resolution No. 48/2026 of the Issuer’s Management Board dated 27 May 2026 concerning: (1) an increase of the Company’s share capital within the authorised capital by way of the issuance of series L shares, (2) the exclusion of the preemptive rights of the existing shareholders, (3) an amendment to the Company’s Articles of Association, and (4) the dematerialisation of the series L shares and the admission of the series L shares to trading on the Warsaw Stock Exchange (GPW).
- 2) 73,000 series M ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share, issued pursuant to Resolution No. 49/2026 of the Issuer’s Management Board dated 27 May 2026 concerning: (1) an increase of the Company’s share capital within the authorised capital by way of the issuance of series M shares, (2) the exclusion of the preemptive rights of the existing shareholders, (3) an amendment to the Company’s Articles of Association, and (4) the dematerialisation of the series M shares and the admission of the series L shares to trading on the Warsaw Stock Exchange (GPW).

In connection with the above, acting based on §17(1) of the Ordinance of the Minister of Finance of 6 June 2025 on current and interim information to be submitted by issuers of securities, and on conditions for considering as equivalent information required under the law of a non-member state, the Company publicly announces the following:

1. Beginning and closing date of the subscription:

The share subscription was private. The subscription opened on 8 June 2026. The subscription closed on 15 June 2026.

2. Allotment date:

The allotment took place on 17 June 2026.

3. Number of shares covered by the subscription:

The subscription comprised 107,000 series L ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share and 73,000 series M ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share.

4. Reduction rates of individual tranches if the number of shares allotted in at least one tranche was lower than the number of shares subscribed for:

There was no reduction. The shares were acquired in a private subscription, and thus no share subscriptions were made.

5. Number of shares for which subscriptions were submitted as part of the subscription or sale, or in respect of which proposals to acquire or offers to subscribe for the shares were accepted:

The shares were subscribed for by way of a private subscription. As part of the private subscription, 107,000 series L ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share and 73,000 series M ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share were subscribed for.

6. Number of shares allotted or subscribed for as part of the completed subscription or sale:

As part of the completed private subscription, 107,000 series L ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share and 73,000 series M ordinary bearer shares with a nominal value of PLN 1 (one zloty) per share were allotted.

7. Issue price at which the shares were acquired:

The series L shares were subscribed for at an issue price of PLN 1.00 (one zloty) per share. The series M shares were subscribed for at an issue price of PLN 1.00 (one zloty) per share.

8. Number of persons who submitted subscriptions for the shares covered by the subscription or sale in the individual tranches, or who accepted a proposal to acquire or an offer to subscribe for the securities covered by the subscription:

The series L shares were subscribed for by two persons. The series M shares were subscribed for by four persons.

9. Number of persons who entered into agreements to subscribe for the securities or to whom securities were allotted as part of the completed subscription or sale in the individual tranches:

The series L shares were subscribed for by two persons. The series M shares were subscribed for by four persons.

10. Names (business names) of the underwriters that acquired shares pursuant to underwriting agreements, specifying the number of securities acquired by each of them, together with the actual price per security, being the issue or sale price less the remuneration for acquiring the security under the underwriting agreement, paid by the underwriter for the security acquired:

The Issuer did not enter into an underwriting agreement in respect of the series L shares. The Issuer did not enter into an underwriting agreement in respect of the series M shares.

11. Value of the performed subscription or sale, calculated by multiplying the number of securities offered by the issue or sales price:

The value of the completed subscription of the series L shares amounted to PLN 107,000. The value of the completed subscription of the series M shares amounted to PLN 73,000.

12. Total costs classified as the costs of the issue:

The total costs of the issuance of the series L and series M shares amounted to PLN 2,343.40, comprising:

a) costs of preparing and conducting the offering procedure: PLN 2,343.40 (costs of the notarial deed Rep. A 6081/2026, including tax on civil law transactions),

b) costs of remuneration for underwriters: PLN 0.00,

- c) costs of preparing an issue prospectus, including the costs of consulting services: PLN 0.00,
d) costs of promoting the offering: PLN 0.00.

Method of settlement in the accounting books and recognition in the financial statements: once the changes in the share capital have been registered in the National Court Register (KRS), the issue costs of series L shares and series M shares will be accounted for as a share capital decrease.

13. Average cost of subscription per series L share and per series M share covered by the subscription: PLN 0.01

14. Method of payment for shares subscribed:

The series L shares and series M shares were fully paid for in cash.

The offer to acquire series L shares and series M shares is carried out under the incentive schemes in force within the Company and represents an offer of securities to the public, within the meaning of Article 2(d) of Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC, offered by way of private subscription, i.e. an offer to no more than 149 natural or legal persons other than qualified investors, which does not require the provision of an issue prospectus according to Article 1(4)(b) of the Regulation, nor does it require the preparation of an information memorandum or other information documents.

BESTS.A. (full name of the Issuer)	
BEST (issuer's abbreviated name)	Other finances (fin) (Warsaw Stock Exchange sector classification)
81-537 (postcode)	Gdynia (city)
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 (website)
585-00-11-412 (NIP – Tax ID)	190400344 (REGON – Statistical No.)

SIGNATURES OF THE COMPANY'S REPRESENTATIVES:

Date	First and last name	Position / Role	Signature
17/06/2026	Marek Kucner	Deputy President of the Management Board	
17/06/2026	Mariusz Gryglicki	Member of the Management Board	