POLISH FINANCIAL SUPERVISION AUTHORITY
Current Report no. 35/2026

Date of preparation: 15/07/2026

Subject matter:
Registration of amendments to the Statute of BEST S.A.

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 S.A., having its registered office in Gdynia (Issuer, Company), announces that today it became aware of the registration on 14 July 2026, by the District Court for Gdańsk-North in Gdańsk, 8th Commercial Division of the National Court Register, of amendments to the Issuer's Statute, whose contents were reported by the Issuer in Current Reports no. 22/2026 of 27 May 2026 and no. 33/2026 of 30 June 2026.

The amendments to the Statute are a result of:

1) the adoption on 27 May 2026 by the Issuer's Management Board of resolution no. 48/2026 on (1) increasing the Company's share capital as part of the authorised capital through the issue of 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 listing series L shares on the GPW;
2) the adoption on 27 May 2026 by the Issuer's Management Board of resolution no. 49/2026 on (1) increasing the Company's share capital as part of the authorised capital through the issue of series M shares; (2) excluding the pre-emptive rights of existing shareholders; (3) amending the Company's Statute; and (4) dematerialising series J shares and listing series M shares on the GPW; and
3) the adoption on 30 June 2026 by the Ordinary General Meeting of resolution no. 22 on reducing the Company's share capital and amending the Company's Statute accordingly.

Pursuant to the resolutions referred to in items 1) and 2), the Company issued a total of 180,000 shares, corresponding to 180,000 votes at the Issuer's General Meeting.

Pursuant to §7b of the Issuer's Statute, the Management Board of the Company is authorised, until 30 June 2028, to increase the share capital by an amount not exceeding PLN 16,618,371.00 (target capital). The Management Board may exercise the authority granted to it by effecting one or more successive increases in the share capital. Taking into account the issue of series L shares and series M shares, the remaining target capital available for subscription amounts to PLN 16,438,371.00.

The Company's Statute was amended as follows:

1) §7(1) received the following wording:
'The Company's share capital amounts to PLN 28,660,384.00 (in words: twenty-eight million six hundred and sixty thousand three hundred and eighty-four zlotys and 00/100) and is divided into 28,660,384.00 (in words: twenty-eight million six hundred and sixty thousand three hundred and eighty-four) shares with a nominal value of PLN 1 (one zloty) each.';
2) §7(3)(i) received the following wording:
'i) 5,828,370 (in words: five million eight hundred and twenty-eight thousand three hundred and seventy) series K bearer shares.',

3) In §7(3), the following item j) is added:
'107,000 (in words: one hundred seven thousand) series L bearer shares',
4) In §7(3), the following item k) is added:
'73,000 (in words: seventy-three thousand) series M bearer shares'.
5) In §7, the following section 13 is added:
'The series L shares were paid for in full with a contribution in cash',
6) In §7, the following section 14 is added:
'The series M shares were paid for in full with a contribution in cash'.

Pursuant to Article 360 §4 of the Commercial Companies Code, upon the registration of the reduction of the share capital, 165 shares of the Company were redeemed, which corresponds to 165 votes at the Issuer's General Meeting.

Currently, the Issuer's share capital amounts to PLN 28,660,384.00 and is divided into 28,660,384.00 shares with a nominal value of PLN 1 each. The shares carry 35,380,384 votes at the Issuer's General Meeting, representing 100% of the total number of votes in the Company. Based on type and the rights attached to them, the shares are grouped as follows:
1) 1,680,000 Series A registered preference shares; the Series A registered preference shares carry voting rights such that one share confers the right to five votes at the Issuer's General Meeting;
2) 26,980,384 bearer shares of series B, C, D, E, G, I, J, K, L and M; each bearer share carries the right to one vote at the General Meeting.

The complete text of the Issuer's Statute incorporating the above amendments was adopted by resolution no. 23 of the Company's Ordinary General Meeting of 30 June 2026 and is attached to this report.

Annex:

File	Description
Statute complete text.pdf	Complete text of the Issuer's Statute

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 (telephone no.)	(0-58) 76 99 226 (fax)
best@best.com.pl (e-mail)	www.best.com.pl (website)
585-00-11-412 (NIP – Tax Identification No.)	190400344 (REGON – Business Statistical No.)

SIGNATURES OF THE COMPANY'S REPRESENTATIVES:

Date	First and last name	Position / Role	Signature
15/07/2026	Marek Kucner	Deputy President of the Management Board	
15/07/2026	Mariusz Gryglicki	Member of the Management Board	

STATUTE
OF BEST SPÓŁKA AKCYJNA
(complete text adopted by way of resolution no. 23 of the Extraordinary General Meeting of BEST S.A. of 30 June 2026, registered in the National Court Register on 14 July 2026)

I. General provisions

§1

1. The Company's business name is BEST Spółka Akcyjna.
2. The Company may use the abbreviated name of BEST S.A.

§2

The Company's founders are:

1) Wojciech Gawdzik;
2) Jerzy Wiesław Łukomski;
3) Malwina Łukomska.

§3

1. The Company's registered office is in Gdynia.
2. The Company may operate in the territory of the Republic of Poland and abroad.

§4

The Company may establish, operate and close branches, agencies and other organisational units.

§5

The Company's financial year is the same as the calendar year.

II. Object and scope of the Company's activity

§6

According to the Polish Classification of Activity (PKD), the Company's activity consists in:

1) construction of residential and non-residential buildings (PKD 41.2);
2) software, IT consulting and related activities (PKD 62);
3) financial services, except insurance and retirement funds (PKD 64);
4) insurance, reinsurance and pension funds, except statutory social insurance (PKD 65);
5) activities to support financial services, insurance and pension funds (PKD 66);
6) real property market services (PKD 68);
7) legal services (PKD 69.10.Z);
8) accounting, bookkeeping and tax consulting (PKD 69.20.Z);
9) activities of head offices and holdings, excluding financial holdings (PKD 70.10.Z);
10) business and other management consultancy activities (PKD 70.22.Z);
11) rental and leasehold of passenger cars and vans (PKD 77.11.Z);
12) rental and leasehold of other motor vehicles, except motorcycles (PKD 77.12.Z);
13) rental and leasehold of other machinery, equipment and tangible goods (PKD 77.3);
14) office administration and other support services for economic activity (PKD 82);
15) education (PKD 85);
16) other individual services (PKD 96).

III. Share Capital

§7

1. The Company's share capital amounts to PLN 28,660,384.00 (in words: twenty-eight million six hundred and sixty thousand three hundred and eighty-four zlotys and 00/100) and is divided into 28,660,384 (in words: twenty-eight million six hundred and sixty thousand three hundred and eighty-four) shares, each with a nominal value of PLN 1 (one zloty).
2. There are registered or bearer shares.
3. Based on type and the rights attached to them, the Company's shares are grouped as follows:
   a) 1,680,000 (in words: one million six hundred and eighty thousand) series A preference registered shares;
   b) 18,164,705 (in words: eighteen million one hundred and sixty-four thousand seven hundred and five) series B bearer shares;
   c) 108,000 (in words: one hundred and eight thousand) series C bearer shares;
   d) 1,362,957 (in words: one million three hundred and sixty-two thousand nine hundred and fifty-seven) series D bearer shares;
   e) 407,400 (in words: four hundred and seven thousand four hundred) series E bearer shares;
   f) 690,652 (in words: six hundred and ninety thousand six hundred and fifty-two) series G bearer shares.
   g) 128,500 (in words: one hundred and twenty-eight thousand five hundred) series I bearer shares;
   h) 109,800 (in words: one hundred and nine thousand eight hundred) series J bearer shares;
   i) 5,828,370 (in words: five million eight hundred and twenty-eight thousand three hundred and seventy) series K bearer shares;
   j) 107,000 (in words: one hundred and seven thousand) series L bearer shares;
   k) 73,000 (in words: seventy-three thousand) series M bearer shares;
4. The series A shares were fully covered by an in-kind contribution made to Przedsiębiorstwo Handlowe BEST in Gdynia.
5. The series B shares fully covered partially with an in-kind contribution made to Przedsiębiorstwo Handlowe BEST in Gdynia and an in-kind contribution to the Company of the assets of Trzeci Polski Fundusz Rozwoju Sp. z o.o. as a result of that company's merger with BEST S.A., and partially in cash.
6. The series C shares were paid for in full with a contribution in cash.
7. The series D shares were paid for in full with a contribution in cash.
8. The series E shares were paid for in full with a contribution in cash.
9. The series G shares were paid for in full with a contribution in cash.
10. The series I shares were paid for in full with a contribution in cash.
11. The series J shares were paid for in full with a contribution in cash.
12. The series K shares have been fully covered by the assets of Kredyt Inkaso S.A. as a result of the merger of that company with BEST S.A.
13. The series L shares were paid for in full with a contribution in cash.
14. The series M shares were paid for in full with a contribution in cash.

§7a

1. The Company's conditional share capital amounts to no more than PLN 565,000 (in words: five hundred and sixty-five thousand Polish zlotys) and is divided into no more than 565,000 (in words: five hundred and sixty-five thousand) series H ordinary bearer shares with a nominal value of PLN 1.00 (in words: one zloty) each.
2. The purpose of the conditional increase of the Company's share capital referred to in §7a(1) is to grant the right to subscribe for series H shares to the holders of subscription warrants issued by the Company based on resolution no. 23 of the Company's Ordinary General Meeting of 29 June 2022, as amended.

§7b

1. The Company's Management Board is authorised, by 30 June 2028, to increase the share capital by up to PLN 16,618,371.00 (sixteen million six hundred and eighteen thousand three hundred and seventy-one zlotys 00/100) (target capital). The Management Board may exercise its power by increasing the share capital on one or several consecutive occasions, whereby shares may be acquired both for contributions in cash and contributions in-kind.
2. The Management Board will make decisions on all matters related to increasing the Company's share capital within the limit of the target capital by way of resolutions. In particular, the Management Board shall be authorised to:
   a. conclude agreements for investment underwriting, firm commitment underwriting or other agreements to ensure that the issue of shares is successful;
   b. adopt resolutions and take other steps to dematerialise shares and conclude agreements with Krajowy Depozyt Papierów Wartościowych S.A. for the registration of shares, rights to shares or pre-emptive rights;
   c. adopt resolutions and take other steps in connection with issuing shares by way of a public offering or applying for the admission of shares, rights to shares or pre-emptive rights on a regulated market.
3. The Management Board's resolutions on setting the issue price and on issuing shares in return for contributions in kind require a consent of the Supervisory Board, provided, however, that:
   a. the issue price of up to 450,000 (in words: four hundred and fifty thousand) shares to be acquired by members of the Company's Management Board based on the Rules of the Incentive Programme adopted by way of Resolution no. 20 of the Company's Ordinary General Meeting of 29 June 2022 shall be PLN 1 (one zloty);
   b. the issue price of up to 235,000 (in words: two hundred and thirty-five thousand) shares to be acquired by members of the Company's Management Board based on the Rules of the Incentive Programme adopted by way of Resolution no. 19 of the Company's Ordinary General Meeting of 30 June 2025 shall be PLN 1 (one zloty);
   c. the issue price of no more than 60,000 (in words: sixty thousand) shares to be taken up by key persons involved in the process of operational integration as part of the merger of BEST S.A. and Kredyt Inkaso S.A., including employees of the companies belonging to the BEST Capital Group under the Incentive Programme Rules adopted by the Ordinary General Meeting of the Company by way of Resolution no. 20 of 30 June 2025 shall be PLN 1 (one zloty);
   d. the issue price of shares issued for purposes other than those referred to in (a), (b) or (c) above cannot be lower than the volume weighted average price of the Company's shares listed at Giełda Papierów Wartościowych w Warszawie S.A. in the last three months.
4. If the share capital is increased in accordance with section 1, the Management Board shall be authorised to deprive the existing shareholders of their pre-emptive right in full or in part with the consent of the Supervisory Board.

§8

Before the Company was registered, the share capital had been paid for in the following amounts:

1) Wojciech Gawdzik made an in-kind contribution to the Company in the form of Przedsiębiorstwo Handlowe BEST, having its registered office in Gdynia, and acquired 500,000 shares with a total value of PLN 2,000,000;
2) Malwina Łukomska made a cash contribution to the Company in the amount of PLN 4 and acquired one share with a value of PLN 4;
3) Jerzy Łukomski made a cash contribution to the Company of PLN 4, acquiring one share of the value of PLN 4.

§9

The Company’s series A registered shares carry a voting preference, i.e. one share is vested with five votes at the General Meeting.

§10

1. The shares may be redeemed.
2. The redemption of shares requires consent of the shareholder whose shares are to be redeemed.
3. Detailed terms and procedure for redeeming shares with a shareholder’s consent shall be each time laid down in a resolution of the General Meeting, in particular the legal basis for the redemption, the amount of remuneration due to the holder of the shares to be redeemed or a statement of reasons for redeeming the shares without remuneration, and the mode of decreasing the Company's share capital.
4. In the event that any rights vested with the Company’s series A registered shares are seized by way of administrative or court enforcement proceedings or if they become a part of bankruptcy estate and, following a disposal of such rights under the applicable laws, they are not acquired by a shareholder, a holder of series A shares or a person designated by the Company’s Supervisory Board, such shares shall be redeemed without a resolution of the general meeting within 60 days from the day when the Company receives a notification on the acquisition of rights from such shares by a person other than a shareholder, a holder of series A shares or a person designated by the Company’s Supervisory Board.

§10a

1. The Company's capitals include: the share capital, supplementary capital and reserve capitals, if any.
2. Supplementary capital is created through transfers, carried out on an annual basis, of at least 8% of the profit for a given financial year, until the capital amounts to at least one-third of the share capital. The capital may also be funded from other sources.
3. Reserve capitals may be created – independent of the Company's supplementary capital – through transfers from the profit for a given financial year, in an amount determined by the General Meeting. The capitals may also be funded from other sources.”

IV. Company authorities

§11

The Company authorities are:

1) the General Meeting,
2) Supervisory Board,
3) Management Board.

V. General Meeting

§12

1. The General Meeting shall be convened as an ordinary or extraordinary meeting.
2. The General Meeting takes place at the registered office of the Company, in Warsaw, Gdańsk, Sopot or in any another place specified in the announcement of the General Meeting.

§13

1. The Ordinary General Meeting shall:
    1) examine and approve the Company’s management report and financial statements for the previous financial year, and the financial statements of the Company’s capital group;
    2) adopt resolutions on profit allocation or loss coverage;
    3) acknowledgement of the fulfilment of duties by members of the Company’s governing bodies.
2. The following matters shall also require a resolution of the General Meeting:
    1) amendments to the Company’s statute and adoption of its complete text;

2) decision on compensation claims for damage done when incorporating, managing or supervising the Company;
3) selling or leasing out the enterprise or its organised part and establishing a limited property right thereon;
4) increasing or decreasing the Company's share capital;
5) issuing convertible bonds and bonds with pre-emptive rights;
6) redeeming shares and determining the detailed conditions of such redemption;
7) merger, de-merger or liquidation of the Company, appointment of liquidators and decision on the manner of conducting liquidation;
8) appointment and dismissal of Supervisory Board members, subject to §14(3) of the Statute;
9) setting out the principles for remuneration and the remuneration amount for members of the Supervisory Board;
10) any other matters which are reserved for the General Meeting under the applicable laws and this Statute;
11) seeking the admission of the Company's shares to trading on an alternative market or on a regulated market other than the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;

3. For as long as the Company's shareholder WPEF VI Holding 5 B.V. holds shares representing at least 10% (ten per cent) of the Company's share capital, but no longer than until the date falling 5 years after the registration by the registry court of the merger of the Company with Kredyt Inkaso S.A., resolutions of the General Meeting of the Company on the following matters may not be passed if a vote 'against' is cast by WPEF VI Holding 5 B.V.:
   1) an increase in the Company's share capital through the issue of new shares in the Company, excluding:
      i. an increase of the Company's share capital with retention of the preemptive right;
      ii. an increase in the Company's share capital through the issue of new shares in the Company to be offered in a public offering that also includes the existing shares in the Company held by the Company's shareholder WPEF VI Holding 5 B.V.; or
      iii. an increase in the Company's share capital through the issue of up to 826,250 (in words: eight hundred and twenty-six thousand, two hundred and fifty) shares in the Company for the purpose of offering them to members of the Management Board, employees or associates of the Company or other entities within the Company's capital group, as well as partners of partnerships within the Company's capital group, as part of incentive programmes;
   2) issue of convertible bonds or bonds with preemptive rights, warrants or, if a resolution of the General Meeting is required by law, other financial instruments convertible into the Company's shares;
   3) merger, demerger, transformation or liquidation of the Company, except for a merger of the Company with a company in which all interests or shares are held directly or indirectly by the Company;
   4) withdrawal of the Company's shares from trading on the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;
   5) seeking the admission of the Company's shares to trading on an alternative market or on a regulated market other than the regulated market operated by Giełda Papierów Wartościowych w Warszawie S.A.;
   6) disposal of the Company's business or an organised part thereof to an entity outside the Company's capital group; or
   7) an amendment to the Company's Statute concerning § 13(3)(1)-(6) and § 14(3) of the Statute.

VI. Supervisory Board

§14

1. The Supervisory Board is composed of five to seven members who are appointed and dismissed by the General Meeting for a joint term of office of 3 years, subject to item 3 below.
2. Prior to any changes in the composition of the Supervisory Board, the General Meeting determines the exact number of the Supervisory Board members in a resolution.
3. For as long as the Company's shareholder WPEF VI Holding 5 B.V. holds shares representing at least 10% (ten per cent) of the Company's share capital, but no longer than until the date falling 5 years after the registration of the merger of the Company with Kredyt Inkaso S.A. by the registry court, it shall have the personal power to appoint, dismiss and suspend 1 (one) member of the Supervisory Board.

§15

The Supervisory Board appoints a Chairman and a Vice-Chairman from among its members. The appointment is by an absolute majority of votes cast in a secret ballot by the attending Supervisory Board members.

§16

The Supervisory Board acts based on its Rules which lay down its organisation and procedures. To be effective, any amendments to the Rules of the Supervisory Board must be approved by the General Meeting.

§17

(deleted)

§18

1. The Members of the Supervisory Board can participate in adopting the Supervisory Board's resolutions through voting in writing via another member of the Supervisory Board.
2. The Supervisory Board can adopt resolutions by written ballot or using remote means of communication.

§19

The resolutions of the Supervisory Board are adopted by an absolute majority of votes. In the event of a tied vote, the Chairman of the Supervisory Board has the casting vote.

§20

1. The Supervisory Board exercises continuous supervision over all areas of the Company's activity.
2. Responsibilities specific to the Supervisory Board include:
   1) assessing the Company's management report and financial statements, and the financial statements of the Company's capital group for the previous financial year for their compliance with the books, documents and facts;
   2) assessing the Management Board's proposals concerning the allocation of profit or coverage of loss;
   3) filing a written annual report to the General Meeting concerning the results of the assessment referred to in items 1 and 2;
   4) suspending from service, for important reasons, any or all Members of the Management Board as well as delegating Members of the Supervisory Board, for a period not longer than three months, to temporarily perform duties of Members of the Management Board who have been dismissed, resigned or are unable to perform their duties for other reasons;
   5) setting out the principles for remuneration and the remuneration amount for members of the Supervisory Board;

6) expressing consent to members of the Management Board becoming involved in competitive businesses or participating in a competitive company;
7) appointing an entity authorised to audit the financial statements of the Company and of its capital group, and selecting an entity authorised to attest sustainability reporting.
8) appointing and dismissing Members of the Management Board, including the President or the Vice-Presidents of the Management Board;
9) approving the following:
   a) establishing a foreign operation;
   b) concluding loan and borrowing agreements, and issuing bonds whose value exceeds the equivalent of 20% of the Company's equity;
   c) incurring liabilities other than those referred to in item b) before whose value exceeds the equivalent of 20% of the Company's equity; no consent is required for actions taken as part of ordinary management, such as in particular any operations consisting in the trade in claims;
   d) establishing securities, guarantees and sureties whose value exceeds the equivalent of 20% of the Company's equity;
   e) disposing of or encumbering, under one or more legal transactions, tangible assets whose net book value exceeds the equivalent of 20% of the Company's equity;
   f) acquiring and disposing of real property or a share in real property, perpetual usufruct title or a share in perpetual usufruct title; the acquisition and disposal of real property or a share in real property, perpetual usufruct title or a share in perpetual usufruct title representing the assets of the Company's debtor for an amount not exceeding 20% of the Company's equity may be performed by the Management Board based on its resolution without the supervisory Board's consent;
   g) creating commercial law companies.
3. In the event of the activities specified in §20(2)(9)(b) through §20(2)(9)(e), the consent is not required if the other party to a transaction is a party related to BEST S.A. within the meaning of the International Accounting Standard 24 and the activity is a standard transaction, concluded by BEST S.A. as a part of its operational activity or if the activity is within the limits defined in the budget confirmed by the Supervisory Board.
4. The amount of equity to which items of §20(2)(9) refer shall be established based on the most recent financial statements of the Company published in accordance with separate regulations.
5. The Supervisory Board's responsibilities also include taking steps to build a positive market image of the Company, in particular through the participation of the Members of the Supervisory Board in public debates on internal control systems, business ethics and protecting consumer rights.

VII. Management Board

§21

1. The Company's Management Board is composed of one to six members who are appointed and dismissed by the Supervisory Board, on a proposal of the President of the Management Board, for a joint term of office of three years. The number of the members of the Management Board is to be specified by the Supervisory Board according to the proposal of the President of the Management Board. When appointing a member to the Company's Management Board, the Supervisory Board also determines their function (e.g. President, Vice-President or Member of the Management Board), according to the proposal of the President of the Management Board.
2. If the President of the Management Board does not submit any of the proposals referred to in section 1 before, the Supervisory Board shall have the right to act on its own initiative in that regard.

§22

1. The Management Board acts based on its adopted Rules. The Rules of the Management Board lay down the Management Board's procedures as well as detailed responsibilities of the President of the Management Board and a detailed decision-making procedure of the Management Board. To be effective, any amendments to the Rules of the Management Board must be approved by the Supervisory Board.
2. The Management Board shall be obliged to obtain the consent of the Supervisory Board for the activities specified in §20(2)(9) of the Company's Statute. The consent can be expressed retroactively, within 2 months from the date of a transaction.

§23

The resolutions of the Management Board are adopted by an absolute majority of votes. In the event of a tied vote, the President of the Management Board shall have the casting vote.

§24

1. Representations on behalf of the Company require cooperation of two members of the Management Board or joint action of a member of the Management Board and a proxy.
2. Management Board members may represent the other party to a legal act which they perform on behalf of the Company as its Management Board or attorneys/proxies, provided that the other party and the Company belong to one capital group within the meaning of the accounting regulations.

VIII. Final provisions

§25

1. The first joint term of office of the Management Board begins on the date of the General Meeting which approves the Company's financial statements for 2009.
2. The first joint term of office of the Supervisory Board begins on the date of the General Meeting which approves the Company's financial statements for 2010.
3. The term of office of Supervisory Board members appointed in 2010 is one year and ends on the date of the General Meeting which approves the Company's financial statements for 2010.