Polish Financial Supervision Authority
Current Report no. 36/2026

Date of preparation: 28 July 2026 at:10:51am

Subject matter:
Issue of bonds by way of a public offering

Legal foundation:
Article 17(1) MAR – confidential information

Content of the report:
The Management Board of BEST S.A., having its registered office in Gdynia (**Issuer, Company**), announces that today it adopted a resolution on the issue of series AF3 bonds (**Bonds**) by BEST S.A. and on establishing the final issue terms of the Bonds. The Bonds will be issued as part of a public offering, based on the base prospectus prepared by the Company in connection with the public bond issue programme with a nominal value of up to PLN 500,000,000 or the equivalent of this amount in EUR (the '**Prospectus**'), approved by the Polish Financial Supervision Authority on 9 February 2026, with the following parameters:

- Up to 600,000 (in words: six hundred thousand) series AF3 bearer bonds will be issued, with a nominal value of PLN 100.00 (in words: one hundred zlotys) each and with a total nominal value of not more than PLN 60,000,000 (in words: sixty million zlotys), with the possibility of increasing the issue, in accordance with the rules set out in the Prospectus and the final terms and conditions of the Bond issue, to no more than 1,000,000 (in words: one million) bonds with a total nominal value not exceeding PLN 100,000,000 (in words: one hundred million zlotys) (the '**Bonds**');
- The Bonds will not be secured;
- The Bonds will be offered at an issue price equal to their nominal value, i.e. PLN 100.00 (in words: one hundred zlotys);
- The Bonds will carry interest at a variable rate equal to the sum of the WIBOR 3M rate and a margin of not less than 3.00 percentage points and not more than 3.10 percentage points per annum. The margin will be determined by the Issuer on the date of conditional allotment of the Bonds based on the outcome of the subscription process for the Bonds.
- Interest will be paid on a quarterly basis;
- The Bonds will be redeemed on 21 November 2031, but early redemption is possible;
- The Bonds entitle the holder only to money considerations;
- The Bonds will be ordinary dematerialised bearer bonds.

Subscriptions for the Bonds will be accepted from 31 July 2026 to 13 August 2026 (inclusive with regard to both dates).

The Issuer has not specified the purpose of the issue within the meaning of Article 32 the Bonds

Act of 15 January 2015 (the '**Act**'). The net proceeds from the issue of the Bonds will be used to finance the Group's operations, with the proviso that they will not be used to grant borrowings or other financing to natural persons or to acquire claim portfolios directly by the Issuer. The net proceeds raised from the issue of the Bonds may be used to repay the Group's existing liabilities, including the redemption of bonds issued.
The Bonds are issued based on the Act, Resolutions of the Company's Management Board no. 112/2025 of 12 November 2025 on the establishment by the Company of a public bond issue programme, no. 4/2026 of 21 January 2026 on the approval of the terms and conditions of the bond issue and the model form of the final terms and conditions of the bond issue, no. 68/2026 of 28 July 2026 on the issue of series AF3 bonds and the determination of the final terms and conditions of the series AF3 bond issue, and based on the approved Prospectus. The Prospectus has been made available on the Issuer's website - www.best.com.pl, and additionally, for information purposes, on the website of Michael/Ström Dom Maklerski S.A. (www.michaelstrom.pl).

The final terms of the issue of the Bonds, as referred to in Article 8(4) 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, along with a list of customer service points where subscriptions for the Bonds will be accepted, will be published on the Issuer's website - www.best.com.pl, and additionally, for information purposes, on the website of Michael/Ström Dom Maklerski S.A. (www.michaelstrom.pl).

BEST S.A. SHARES (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
28-07-2026	Marek Kucner	Deputy President of the Management Board	
28-07-2026	Agnieszka Pakos	Member of the Management Board	