Polish Financial Supervision Authority
Current Report no. 40/2026

Date of preparation: 21 August 2026; 15:16

Subject matter:
Final allotment of series AF3 bonds

Legal foundation:
Article 17(1) of MAR – inside information

Content of the report:
The Management Board of BEST S.A., having its registered office in Gdynia (the '**Issuer**', the '**Company**'), announces that on 21 August 2026, 1,000,000 (one million) unsecured series AF3 bearer bonds with a nominal value of PLN 100 (one hundred zlotys) each and a total nominal value of PLN 100,000,000 (one hundred million 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 under the base prospectus approved by the Polish Financial Supervision Authority on 9 February 2026, prepared in connection with a public bond issuance programme with a total nominal value of up to PLN 500,000,000 or the equivalent in EUR (the "**Prospectus**"), and on the basis of the final terms of issue published on 28 July 2026.

The total costs of the issue of the Bonds amounted to PLN 2,748 thousand, including:
1. costs of preparing and conducting the offering – PLN 2,712 thousand;
2. costs of promoting the offering – PLN 36 thousand.
These costs will be reflected in the value of the bond-related liability and recognised as finance costs over the term of the Bonds in accordance with 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 recognised in the Company's profit or loss as incurred.

The Company did not incur any costs related to underwriters' remuneration, as no underwriting agreements were concluded in connection with the Bond offering. The average subscription cost per Bond was PLN 2.75. The bonds were paid for in cash.

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 8A	

(street) (number)	
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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
21-08-2026	Agnieszka Pakos	Member of the Management Board	
21-08-2026	Mariusz Gryglicki	Member of the Management Board	