Polish Financial Supervision Authority
Current Report No. 44/2026

Date of preparation: 14 October 2026; 15:49

Subject:
Information on the total nominal value of claim portfolios acquired by entities within the BEST S.A. Capital Group, the acquisition cost of new claim portfolios and the value of repayments received from claim portfolios held, for the first three quarters of 2026 and for the third quarter of 2026 separately.

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

Content of the report:
In accordance with its disclosure policy concerning claim portfolios acquired by the BEST S.A. Capital Group (the "Policy"), the Management Board of BEST S.A. (the "Issuer" or the "Company") hereby reports the Group's claim portfolio figures for the first nine months of 2026 and the third quarter of 2026, together with comparative data.

A table setting out the relevant claim portfolio figures is attached to this current report.

The Issuer also announces that the full and final information on the financial results of the Company and the BEST S.A. Capital Group for the first nine months of 2026 will be disclosed in the extended consolidated report for the third quarter of 2026. The report, which will also include quarterly financial information for the third quarter of 2026, is scheduled for publication on 17 November 2026.

The Policy is described in Current Reports Nos. 38/2015 of 7 July 2015, 69/2016 of 15 July 2016 and 15/2019 of 11 July 2019.

Attachments:

File	Description
Tabela_dane_IIIQ2026.pdf	Table containing information on claim portfolios

BEST S.A. (full name of the Issuer)	
BEST (abbreviated name of the Issuer)	Other finance (fin) (sector according to the Warsaw Stock Exchange classification)
81-537 (postcode)	Gdynia (city)
Łużycka (street)	8A (number)
(0-58) 76 99 299 (telephone)	(0-58) 76 99 226 (fax)
best@best.com.pl	www.best.com.pl

(e-mail)	(website)
585-00-11-412 (NIP – Tax Identification Number)	190400344 (REGON – National Business Registry Number)

SIGNATURES OF THE COMPANY'S REPRESENTATIVES:

Date	First and last name	Position / Function	Signature
14 October 2026	Marek Kucner	Vice-President of the Management Board	
14 October 2026	Mariusz Gryglicki	Member of the Management Board	

Claim portfolios	First three quarters of 2026 (PLN million)	First three quarters of 2025 (PLN million)	Change	Q3 2026 (PLN million)	Q3 2025 (PLN million)	Change
Nominal value of portfolios acquired	1,380.5	863.2	60%	422.6	66.1	539%
Acquisition cost of new portfolios	452.8	220.0	106%	176.9	15.4	1,049%
Repayments received from portfolios held	707.8	562.5	26%	237.0	211.7	12%