**Polish Financial Supervision Authority**
**Current Report No. 43/2026**

Date of preparation: 5 October 2026

Subject matter:
Information on transactions involving the Issuer's bonds received pursuant to Article 19 of the MAR

Legal basis:
Article 19(3) of the MAR – information on transactions conducted by persons discharging managerial responsibilities

Content of the report:
BEST S.A., with its registered office in Gdynia (the 'Issuer'), hereby announces that it has today received notifications from Kredyt Inkaso I Niestandaryzowany Fundusz Inwestycyjny Zamknięty Wierzytelności, with its registered office in Gdynia, and from Kredyt Inkaso II Niestandaryzowany Fundusz Inwestycyjny Zamknięty Wierzytelności. The notifications were prepared pursuant to Article 19(1) of Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (the 'MAR') and concern transactions involving the acquisition of the Issuer's bonds carried out on 1 October 2026. The Funds are persons closely associated, within the meaning of Article 3(1)(26)(d) of the MAR, with two members of the Issuer's Management Board.

The Issuer attaches the notifications containing details of the transactions to this current report.

Attachments:

| File | Description |
|---|---|
| Powiadomienie KI I NFIZW.pdf | Notification from KI I NFIZW |
| Powiadomienie KI II NFIZW SUB KI1.pdf | Notification from KI II NFIZW SUB KI1 |


| | |
|---|---|
| **BEST S.A.**<br>**(full name of the Issuer)** | |
| **BEST**<br>**(issuer's abbreviated name)** | **Other finance (fin)**<br>**(Warsaw Stock Exchange sector classification)** |
| **81-537**<br>**(postcode)** | **Gdynia**<br>**(city)** |
| **Łużycka 8A**<br>**(street) (number)** | |
| **(0-58) 76 99 299**<br>**(telephone no.)** | **(0-58) 76 99 226**<br>**(fax)** |
| **best@best.com.pl**<br>**(e-mail)** | **www.best.com.pl**<br>**(website)** |
| **585-00-11-412**<br>**(NIP – TAX IDENTIFICATION NO.)** | **190400344**<br>**(REGON – BUSINESS STATISTICAL NO.)** |


**SIGNATURES OF THE COMPANY'S REPRESENTATIVES:**

| Date | First and last name | Position / Role | Signature |
|---|---|---|---|
| 05/10/2026 | Agnieszka Pakos | Member of the Management Board | |
| 05/10/2026 | Mariusz Gryglicki | Member of the Management Board | |

Notification of the transaction~~/transactions~~* referred to in Article 19(1) of the MAR

| | | | |
|---|---|---|---|
| **1** | **Details of the person discharging managerial responsibilities/person closely associated** | | |
| a) | Name | KREDYT INKASO I NFIZW | |
| **2** | **Reason for the notification** | | |
| a) | Position/status | Person closely associated with persons discharging managerial responsibilities:<br>Krzysztof Borusowski – President of the Management Board of BEST S.A.<br>Marek Kucner – Vice-President of the Management Board of BEST S.A. | |
| b) | Initial notification/amendment | Initial notification | |
| **3** | **Details of the issuer, emission allowance market participant, auction platform, auctioneer or auction monitor** | | |
| a) | Name | BEST SPÓŁKA AKCYJNA | |
| b) | LEI | 2594000NL3ACJPV93J19 | |
| **4** | **Details of the transaction(s): section to be repeated for (i) each type of instrument; (ii) each type of transaction; (iii) each date; and (iv) each place where transactions have been conducted** | | |
| a) | Description of the financial instrument, type of instrument<br>Identification code | Bond BESTKP0132<br>PLO020700178 | |
| b) | Nature of the transaction | Acquisition | |
| c) | Price(s) and volume(s) | **Price(s)** | **Volume(s)** |
| | | PLN 100000 | 90 |
| d) | Aggregated information<br>- Aggregated volume<br>- Price | <br>90<br>PLN 100000 | |
| e) | Date of the transaction | 2026-10-01 | |
| f) | Place of the transaction | Outside a trading venue | |

* Delete as appropriate

Notification of the transaction~~/transactions~~* referred to in Article 19(1) of the MAR

| | | | |
|---|---|---|---|
| **1** | **Details of the person discharging managerial responsibilities/person closely associated** | | |
| a) | Name | KREDYT INKASO II NFIZW SUBFUNDUSZ KI 1 | |
| **2** | **Reason for the notification** | | |
| a) | Position/status | Person closely associated with persons discharging managerial responsibilities:<br>Krzysztof Borusowski – President of the Management Board of BEST S.A.<br>Marek Kucner – Vice-President of the Management Board of BEST S.A. | |
| b) | Initial notification/amendment | Initial notification | |
| **3** | **Details of the issuer, emission allowance market participant, auction platform, auctioneer or auction monitor** | | |
| a) | Name | BEST SPÓŁKA AKCYJNA | |
| b) | LEI | 2594000NL3ACJPV93J19 | |
| **4** | **Details of the transaction(s): section to be repeated for (i) each type of instrument; (ii) each type of transaction; (iii) each date; and (iv) each place where transactions have been conducted** | | |
| a) | Description of the financial instrument, type of instrument<br>Identification code | Bond BESTKP0132<br>PLO020700178 | |
| b) | Nature of the transaction | Acquisition | |
| c) | Price(s) and volume(s) | **Price(s)** | **Volume(s)** |
| | | PLN 100000 | 55 |
| d) | Aggregated information<br>- Aggregated volume<br>- Price | <br>55<br>PLN 100000 | |
| e) | Date of the transaction | 2026-10-01 | |
| f) | Place of the transaction | Outside a trading venue | |

* Delete as appropriate