Polish Financial Supervision Authority
Current Report No. 45/2026

Date of preparation: 14 October 2026; 16:43

Subject:
Issue of bonds by way of a public offering

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

Content of the report:
The Management Board of BEST S.A., which has its registered office in Gdynia (the **"Issuer" or the "Company"**), announces that it has today adopted a resolution concerning the issue of Series AF4 bonds (the **"Bonds"**) and the determination of the final terms of the Bond issue. The Bonds will be issued through a public offering pursuant to the base prospectus approved by the Polish Financial Supervision Authority on 9 February 2026 and prepared by the Company in connection with a public bond issuance programme with a nominal value of up to PLN 500,000,000 or its equivalent in EUR (the **"Prospectus"**), on the following terms:

- No more than 1,000,000 (in words: one million) Series AF4 bearer bonds will be issued, each with a nominal value of PLN 100.00 (in words: one hundred Polish zlotys), while their aggregate nominal value will not exceed PLN 100,000,000 (in words: one hundred million Polish zlotys), with the option to increase the size of the issue, in accordance with the Prospectus and the final terms of the Bond issue, to no more than 1,433,746 (in words: one million four hundred and thirty-three thousand seven hundred and forty-six) bonds with an aggregate nominal value not exceeding PLN 143,374,600 (in words: one hundred and forty-three million three hundred and seventy-four thousand six hundred Polish zlotys) (the **"Bonds"**);
- The Bonds will be unsecured;
- The Bonds will be offered at an issue price equal to their nominal value, i.e. PLN 100.00 (in words: one hundred Polish zlotys). The issue price of the Bonds may be settled by set-off against the investor's receivable arising from the sale of Series AA1 bonds (ISIN: PLO020700103), as provided for in Section 9.2 of the Prospectus, exclusively through Michael / Ström Dom Maklerski Spółka Akcyjna. Upon acquisition by the Company of the Series AA1 bonds (ISIN: PLO020700103), those bonds will be cancelled in accordance with Article 76(1) of the Act of 15 January 2015 on Bonds (**the "Act"**);
- Investors who settle the issue price of the Bonds by way of set-off will also receive an additional premium (in respect of the bonds sold) of PLN 0.93 for each Series AA1 bond (ISIN: PLO020700103) sold as part of the settlement.
- The Bonds will bear interest at a floating rate per annum equal to 3M WIBOR plus a margin ranging from 2.90 to 3.10 percentage points. The margin will be determined by the Issuer on the date of the conditional allotment of the Bonds, based on the outcome of the Bond subscription process.
- Interest will be payable quarterly;
- The Bonds will be redeemed on 4 February 2032, unless redeemed earlier;
- The Bonds will entitle their holders solely to cash payments;
- The Bonds will be ordinary, dematerialised bearer bonds.

Subscriptions for the Bonds will be accepted from 15 October 2026 to 28 October 2026 (both dates inclusive).

The Issuer has not specified the purpose of the issue within the meaning of Article 32 of the Act. The net proceeds from the Bond issue will be used to finance the Group's operations, but will not be used to provide loans or other forms of financing to individuals or for the direct acquisition of claim portfolios by the Issuer. The net proceeds from the Bond issue may be used to settle the Group's existing liabilities, including by redeeming previously issued bonds.

The Bonds are being issued on the basis of the Act, the approved Prospectus and the following resolutions of the Company's Management Board: Resolution No. 112/2025 of 12 November 2025 concerning the establishment of a public bond issuance programme by the Company; Resolution No. 4/2026 of 21 January 2026 concerning the approval of the terms and conditions of the bond issue and the template for the final terms of the bond issue; and Resolution No. 86/2026 of 14 October 2026 concerning the issue of Series AF4 bonds and the determination of the final terms of the Series AF4 bond issue. The Prospectus has been made available on the Issuer's website at www.best.com.pl and, for information purposes, also on the website of

Michael / Ström Dom Maklerski S.A. (www.michaelstrom.pl).

The final terms of the Bond issue 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, together with a list of customer service points at which subscriptions for the Bonds will be accepted, will be made available to the public on the Issuer's website at www.best.com.pl and, for information purposes, also on the website of Michael / Ström Dom Maklerski S.A. (www.michaelstrom.pl).

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 (e-mail)	www.best.com.pl (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	