Polish Financial Supervision Authority
Current Report No. 46/2026

Date of preparation: 29 October 2026; 5:12 pm

Subject:
Summary of the series AF4 bonds offer

Legal basis:
Article 17(1) of the Market Abuse Regulation (MAR) - confidential information

Content of the report:
The Management Board of BEST S.A., with its registered office in Gdynia (**the Issuer, the Company**), hereby announces that on 29 October 2026, the allocation of Series AF4 bonds (**the Bonds**) took place and the price spread for the Bonds was determined. The Bonds are being issued as part of the base prospectus approved by the Polish Financial Supervision Authority on 9 February 2026, drawn up by the Company in connection with a public bond issue programme with a nominal value of up to PLN 500,000,000 or the equivalent of that amount in euros (**Prospectus**) and on the basis of the final terms of the Bond issue (**Final Terms**) published on 14 October 2026. The Issuer has set a price spread of 3.00% and has allocated to investors up to 1,034,384 (in words: one million thirty-four thousand three hundred and eighty-four) Bonds with a nominal value of PLN 100 (one hundred) each, with a total nominal value of up to PLN 103,438,400 (in words: one hundred and three million four hundred and thirty-eight thousand four hundred zloty). The Bonds are allocated subject to the registration of the allocated Bonds in the securities depository maintained by Krajowy Depozyt Papierów Wartościowych S.A. (**KDPW**) [Central Securities Depository of Poland]. The final number of Bonds allocated to investors shall depend on the registration of the Bonds in the securities depository maintained by KDPW, including on the basis of the relevant settlement instructions.

The subscription period ran from 15 October 2026 (inclusive) to 28 October 2026 (inclusive). The subscription covered 1,000,000 (one million) Bonds, with an Option to Increase the issue to 1,433,746 (one million four hundred and thirty-three thousand seven hundred and forty-six) bonds. During this period, 1,028 investors submitted valid subscriptions for 1,162,920 (in words: one million one hundred and sixty-two thousand nine hundred and twenty) Bonds. The Issuer allocated up to 1,034,384 (in words: one million thirty-four thousand three hundred and eighty-four) Bonds to 951 investors. The Issuer reduced the subscriptions. The Bonds are allocated to investors who submitted a valid subscription for the Bonds, specifying a price spread of no more than 3.00% *per annum*. The reduction rate for subscriptions submitted by investors with a price spread higher than 3.00% *per annum* is 100%. The offer was not divided into tranches. The Bonds were subscribed for at an issue price equal to their nominal value, i.e. PLN 100.00 (in words: one hundred zloty). The Issuer did not enter into any underwriting agreements; consequently, the Bonds were not underwritten. The value of the subscription at the issue price amounted to PLN 103,438,400 (in words: one hundred and three million four hundred and thirty-eight thousand four hundred zloty). The Company shall publish a separate current report concerning the settlement of emission costs. The Bonds were paid for as follows: (i) 886,394 Bonds in cash, (ii) 147,990 Bonds as a result of set-off against investors' receivables arising from the sale of series AA1 bonds (ISIN: PLO020700103). Upon the Company's acquisition of series AA1 bonds (ISIN: PLO020700103), these bonds shall be redeemed in accordance with Article 76(1) of the Act of 15 January 2015 on bonds.

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 (phone)	(0-58) 76 99 226 (fax)
best@best.com.pl (email)	www.best.com.pl (website)
585-00-11-412 (NIP) [Tax Identification Number]	190400344 (REGON) [Business Statistical Number]

SIGNATURES OF COMPANY REPRESENTATIVES:

Data	First name and last name	Position / Function	Signature
29-10-2026	Krzysztof Borusowski	President of the Management Board	
29-10-2026	Marek Kucner	Vice President of the Management Board	