Polish Financial Supervision Authority
Current Report no. 49/2026

Date of preparation: 4 November 2026, 17:19

Subject matter:
Final allotment of series AF4 bonds

Legal foundation:
Article 17(1) of the MAR – inside 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 4 November 2026, 1,034,348 (one million thirty-four thousand three hundred and forty-eight) unsecured bearer bonds of series AF4 with a nominal value of 100 (one hundred) zlotys each, with a total nominal value of 103,434,800 (one hundred and three million four hundred and thirty-four thousand eight hundred) 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 pursuant to the base prospectus approved by the Polish Financial Supervision Authority on 9 February 2026, which was 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 (the **Prospectus**), and based on the final terms of issue of the Bonds published on 14 October 2026.

The total costs of the issue of the Bonds amounted to PLN 2,201 thousand, including:
1. costs of preparing and conducting the offering: PLN 2,165 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 2.13. The bonds were paid for as follows: (i) 886,394 bonds in cash, (ii) 147,990 bonds as a result of a set-off against the investors' claims arising from the sale of Series AA1 bonds (ISIN: PLO020700103).

BESTS.A. **(full name of the Issuer)**	
BEST **(abbreviated name of the Issuer)**	**Other finances (fin)** **(sector according to the Warsaw Stock Exchange classification)**

81-537 **(postcode)**	**Gdynia** **(city)**
Łużycka 8A **(street) (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 / Role	Signature
04-11-2026	Krzysztof Borusowski	President of the Management Board	
04-11-2026	Marek Kucner	Deputy President of the Management Board	