

Polish Financial Supervision Authority  
Current Report No. 36/2024

Prepared on: 06 September 2024

Subject:

Summary of the issue of series AC2 bonds – supplementary information.

Legal basis:

Article 56(1)(2) of the Offering Act – current and periodic disclosures

Report contents:

Regarding current report no. 30/2024 of 22 August 2024, the Management Board of BEST S.A., having its registered office in Gdynia (**Company**), announces that the total costs of issuing series AC2 bonds (**Bonds**) amounted to PLN 1,358.3 thousand, including:

1. costs of preparing and implementing the offer: PLN 1,295.5 thousand
2. costs of promoting the offer: PLN 62.8 thousand.

The above costs will be accounted for in the calculation of the liability due to the Bonds and will be charged to financial expenses during the repayment period of the Bonds according to the amortised cost method, using the effective interest rate.

Due to the fact that the costs of preparing the issue prospectus, including the costs of consulting services, concern all bonds to be issued by the Company as part of the bond issue programme of up to PLN 250 million, the Company will publish information on the total amount of said costs in a separate current report following the final bond issue under the prospectus. These costs are charged to the Company's profit or loss when they are incurred.

The Company did not incur the costs of underwriters' fees because it did not conclude underwriting agreements in connection with the offering of the Bonds. The average subscription cost per Bond was PLN 3.40. The bonds were paid for in cash.

The Bonds were issued under a base prospectus approved by the Polish Financial Supervision Authority on 28 June 2024, which was drawn up by the Company in connection with a public bond issuance programme with a nominal value of up to PLN 250 million and based on the final terms of the issue of the Bonds published on 6 August 2024.

**BEST S.A.**

(full name of the issuer)

**BEST**

(abbreviated name of the issuer)

**81-537**

(postal code)

**Łużycka**

(street)

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**Other finance (fin)**

(sector as per GPW (Warsaw Stock Exchange) classification)

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**8A**

(number)

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190400344  
Statistical No. (REGON)

**SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:**

Date	Given name and surname	Position/Function	Signature
06/09/2024	Marek Kucner	Vice-President of the Management Board	
06/09/2024	Aleksandra Żylewicz	Proxy	