

**Polish Financial Supervision Authority
Current Report No. 41/2024**

Prepared on: 10/10/2024; 13:29

Subject:

Conclusion of a cooperation agreement between BEST S.A. and WPEF VI Holding 5 B.V.

Legal basis:

Article 17(1) MAR – inside information

Report contents:

In reference to current report of BEST S.A. (Issuer, BEST) no. 12/2024 of 24 May 2024 concerning the Issuer's offer to WPEF VI Holding 5 B.V. to purchase shares in Kredyt Inkaso S.A. (Company), the Issuer announces that today it has entered into a cooperation agreement (Agreement) with WPEF VI Holding 5 B.V., a shareholder of the Company, under which the transaction option negotiated by the Issuer and WPEF VI Holding 5 B.V. concerning the Company will be a merger of the Issuer and the Company (Potential Merger), rather than the acquisition of shares in the Company by the Issuer. The negotiated Potential Merger would be effected by transferring all of the Company's assets to the Issuer in exchange for shares in the Issuer allotted to the Company's shareholders other than the Issuer. In particular, in the Agreement, the parties agreed that they would negotiate to determine the terms and conditions of the Potential Merger and work to agree and conclude the transaction documentation related to the Potential Merger.

The conclusion of the Agreement is another step in the Issuer's continued intention to merge the Issuer with the Company.

The potential conclusion of the transaction documentation relating to the Potential Merger is contingent on a number of factors. There is no certainty that the signing and performance of the Agreement will lead to an agreement on the terms of the transaction, including with respect to the transaction process itself and its exact pricing parameters, or when the transaction may take place.

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| Best S.A. (full name of the issuer) | |
| BEST (abbreviated name of the issuer) | Other finance (fin) (sector as per GPW (Warsaw Stock Exchange) classification) |
| 81-537 (postal code) | Gdynia (city/town) |
| Łużycka (street) | 8A (number) |
| (0-58) 76 99 299 (phone) | (0-58) 76 99 226 (fax) |
| best@best.com.pl (e-mail) | www.best.com.pl (www) |
| 585-00-11-412 Tax ID (NIP) | 190400344 Statistical No. (REGON) |

SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:

| Date | Given name and surname | Position/Function | Signature |
|------------|------------------------|-----------------------------------|-----------|
| 10/10/2024 | Krzysztof Borusowski | President of the Management Board | |
| 10/10/2024 | Urszula Rybszleger | Proxy | |