

**Polish Financial Supervision Authority
Current Report No. 42/2024**

Prepared on: 10/10/2024; 13:39

Subject:

Conclusion of an agreement on starting negotiations and cooperation between BEST S.A. and Kredyt Inkaso S.A.

Legal basis:

Article 17(1) MAR – inside information

Report contents:

In connection with the resolution of the Extraordinary General Meeting of Kredyt Inkaso S.A. (Company) of 2 October 2024 on requesting the Company's Management Board to start discussing with BEST S.A. (Issuer, BEST) the potential merger of BEST and the Company (Potential Merger), which the Company announced in its current report no. 60/2024 of 2 October 2024, the Issuer announces that today it has entered into an agreement with the Company to commence negotiations and cooperation in connection with the Potential Merger (Agreement). In the Agreement, the parties agreed to making reasonable efforts to assess the feasibility of the Potential Merger, determine its timing and structure, and submit the necessary notifications and obtain approvals from relevant authorities or third parties. The 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.

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.

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	