Preparing on: 05.03.2015

Subject:
Summary of the issue of series K3 bonds – additional information

Legal basis:
Article 56 section 1 item 2 of the Offering Act – current and periodic disclosures

Report contents:
In reference to current report no. 9/2015 of 24 February 2015, the Management Board of BEST S.A., having its registered office in Gdynia (Company), announces that the total costs of the issue of series K3 bonds amounted to PLN 887 thousand, including:

1. costs of preparing and conducting the offer procedure: PLN 605 thousand,
2. costs of preparing a prospectus, including consulting services: PLN 172 thousand,
3. costs of promoting the offer: PLN 110 thousand.

The Company did not incur any costs of remuneration for any sub-issuers because it did not conclude any agreements for the sub-issue of bonds.

The average subscription cost per bond amounted to PLN 2.53.

The issue costs will be charged to the Company’s financial result. Any cost items directly related to the issue of series K3 bonds will be taken into consideration when calculating the amortised cost of a financial liability. They will be charged to financial expenses for the duration of this bond series, using the effective interest rate.

BEST S.A.  
(full name of the Issuer)

BEST  
(abbreviated name of the Issuer)

Other finance (fin)  
(sector as per WSE classification)

81-323  
(postal code)

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Morska  
(street)

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(number)

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585-00-11-412  
(Tax ID – NIP)

190400344  
(Statistical Number – REGON)
**SIGNATURES OF THE PERSONS REPRESENTING THE COMPANY:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Position/Function</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>05-03-2015</td>
<td>Krzysztof Borusowski</td>
<td>President of the Management Board</td>
<td></td>
</tr>
<tr>
<td>05-03-2015</td>
<td>Marek Kucner</td>
<td>Vice-President of the Management Board</td>
<td></td>
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