Date prepared: 17 December 2015

Subject:
Information on the planned merger of the Issuer with other entities

Legal basis:
Article 56 (1) (1) of the Act on Offering – confidential information

Content of the report:
In reference to BEST current reports no. 54/2015 dated 28 September 2015 and 60/2015 dated 20 November 2015, the Management Board of BEST S.A., with its registered office in Gdynia (BEST), hereby publicly announces a presentation including the information on the planned merger of BEST with Kredyt Inkaso S.A. (KI) and Gamex Sp. z o.o. (Gamex), which shall be performed pursuant to Article 492 § 1 point 1 of the Code of Commercial Companies (KSH) by transferring all KI's assets as a target company and all Gamex's assets as a second target company to BEST, with a simultaneous increase in share capital of BEST by the issuance of BEST shares to the KI's entitled shareholders (Merger Shares) (Merger).

The presentation attached to this current report was prepared jointly by BEST and KI as a result of work and analyses performed in connection with the conclusion of the agreement on commencement of negotiations and establishment of principles of cooperation in connection with the intended merger by and between BEST and KI on 28 September 2015. Its sole purpose is to enable the BEST shareholders, KI shareholders and Gamex partners to obtain more precise information on the planned Merger.

Disclaimer:
Carrying out the Merger shall depend on the performance of a series of actions, including (i) preparation of a merger plan and other documents required pursuant to KSH and arrangement of a merger plan by companies participating in the Merger, (ii) analysis of the merger plan by an expert appointed by the registry court, (iii) development, approval by the Polish Financial Supervision Authority and publication of the information memorandum to be developed in connection with the issuance of Merger Shares, (iv) adoption of merger resolutions by relevant bodies of companies participating in the Merger, and (v) entry of the Merger into the register of entrepreneurs by the registry court. These actions have not been performed yet. It is unknown when they will be performed or even whether their performance shall lead to the Merger. A foreseen schedule of actions related to the Merger and placed in the presentation attached to this current report is only preliminary and general. Its performance shall be largely dependent on the circumstances, on which BEST and KI have a limited impact or do not have any impact at all.

Information in the presentation attached to this current report shall not constitute a forecast or estimates of financial results within the meaning of § 5 sec. 1 point 25 of the Regulation of the Minister of Finance of 19 February 2009 on current and interim information to be submitted by issuers of securities and conditions for considering as equivalent information required under the law of a non-member state.

A legal reservation in the presentation attached to this current report shall constitute its integral part. People gaining access to the presentation shall be obligated to become acquainted with the legal reservation contained in the presentation.
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<td>Urszula Rybszleger</td>
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