Subject:
Purchase of materials assets by the Issuer from a subsidiary

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

Report contents:
The Management Board of BEST S.A., having its registered office in Gdynia (Issuer), announces that on 21 April 2015 the Issuer purchased from Actinium spółka z ograniczoną odpowiedzialnością S.K.A., having its registered office in Gdynia, ul. Morska 59 (Company), 109,205,851 series E investment certificates with a nominal value of PLN 1.07 each (Certificates), issued by BEST Capital Fundusz Inwestycyjny Zamknięty Aktywów Niepublicznych, having its registered office in Gdynia, ul. Morska 59 (BEST Capital FIZAN), which account for 34.14% of the total investment certificates of BEST Capital FIZAN.

The Certificates were sold through the agency of the brokerage firm Dom Maklerski mBanku S.A., and the register of participants of BEST Capital FIZAN was changed based on a resolution of the Management Board of BEST Towarzystwo Funduszy Inwestycyjnych S.A., having its registered office in Gdynia (BEST TFI), acting as a corporate body of BEST Capital FIZAN.

The sale price of the Certificates, amounting to PLN 116,900,000, will be paid by 30 April 2015. As of the date of sale of the Certificates, their book value in the Issuer's accounting books equals their purchase price, i.e. the sale price plus costs directly related to the sale transaction.

Before the purchase of the Certificates, the Issuer held 65.39% of BEST Capital FIZAN's investment certificates and votes at its Investors' Meeting directly, and held 34.61% of BEST Capital FIZAN's investment certificates and votes at its Investors' Meeting indirectly, through BEST TFI and the Company. After the acquisition of the Certificates, the Issuer holds 99.53% of BEST Capital FIZAN's investment certificates and votes at its Investors' Meeting directly, and holds 0.47% of BEST Capital FIZAN's investment certificates and votes at its Investors' Meeting indirectly, through BEST TFI.

The Issuer's purchase of the Certificates is a long-term capital investment, and it was financed with the Issuer's own money as well as with borrowings, including the borrowing described by the Issuer in current report no. 23/2015 of 17 April 2015.

The Company and BEST Capital FIZAN are 100% subsidiaries of the Issuer. The Issuer holds 100% of the Company's share capital and 100% of votes at its general meeting, as well as 100% of the share capital and 100% of votes at the general meeting of Actinium Sp. z o.o., which is the Company's sole general partner. The capital relations between the Issuer and BEST Capital FIZAN are described above. The personal relations between the Issuer and BEST Capital FIZAN are that two Members of the Issuer's Management Board are also Members of the Management Board of BEST TFI. There are no personal relations between the Issuer's or BEST Capital FIZAN's managers and supervisors, and the Company's managers and supervisors.

The criterion for recognising the acquired assets as material is that their sale price exceeds 10% of the Issuer's equity.
**BEST S.A.**

(full name of the Issuer)

**BEST**

(abbreviated name of the Issuer)

Other finance (fin)

(sector as per WSE classification)

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(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>21-04-2015</td>
<td>Krzysztof Borusowski</td>
<td>President of the Management Board</td>
<td></td>
</tr>
<tr>
<td>21-04-2015</td>
<td>Marek Kucner</td>
<td>Vice-President of the Management Board</td>
<td></td>
</tr>
</tbody>
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