Date prepared: 12.02.2016

Subject:

Summary of the issue of series L2 bonds - supplementary information

Legal basis:

Article 56, section 1, item 2 of the Act on Public Offering – current and interim information

Content of the report:

In connection with current report no 15/2016 of 9 February 2016, the Management Board of BEST S.A., with its registered office in Gdynia (Company), hereby announces that the total issue cost of the series L2 bonds (Bonds) was PLN 941 thousand, including:

1. costs of preparing and conducting the offering procedure: PLN 781 thousand,
2. costs of preparing an issue prospectus, including consulting services: PLN 115 thousand,
3. costs of promoting the offering – PLN 45 thousand.

The Company did not cover the costs of remuneration to the sub-issuers because it did not conclude the sub-issue agreements in connection with offering the bonds. The joint costs for the whole bond issue programme were classified as Bond issue costs proportionately to the value of the issue, with the whole programme totalling PLN 300 million. The total issue costs did not exceed the expected expenditures on the offering, as specified in the Final Terms and Conditions of the Bond issue. The average subscription cost per Bond amounted to PLN 2.35.

The issue costs will encumber the Company’s financial result. Any cost items directly related to the issue of the Bonds will be taken into consideration when calculating the amortised cost of a financial liability. They will be recognised under financial costs during this series Bond issue, using the effective interest rate.

The Bonds were issued as part of a basic issue prospectus approved by the Polish Financial Supervision Authority on 9 June 2015 and based on the final terms and conditions of the Bond issue of 1 February 2016.
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<th>DATE</th>
<th>Name</th>
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<tbody>
<tr>
<td>12-02-2016</td>
<td>Krzysztof Borusowski</td>
<td>President of the Management Board</td>
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<tr>
<td>12-02-2016</td>
<td>Marek Kucner</td>
<td>Vice-President of the Management Board</td>
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