Financial Supervision Authority
Current report no. 17/2016

Date prepared: 23 February 2016

Subject:
Expert auditor's opinion on the merger

Legal basis:
Article 56(1)(2) 2 of the Act on Public Offering – current and interim information

Content of the report:
The Management Board of BEST S.A., with its registered office in Gdynia (Issuer), in reference to current report no. 8/2016 of 26 January 2016, publishes the expert auditor's opinion, drawn up in accordance with Article 503 §1 of the Polish Commercial Companies Code, on the plan for the merger of the Issuer (as the acquiring entity) with Actinium Inwestycje sp. z o.o. with its registered office in Gdynia, Gamex Inwestycje sp. z o.o. with its registered office in Gdynia, and Gamex sp. z o.o. with its registered office in Gdynia (as the acquired entities). The merger plan and reports of the management boards of each of the merging companies have been published in current report no. 9/2016 of 26 January 2016. The above documents, i.e. the merger plan, reports of the management boards and expert auditor's opinion are available on the websites of the above-mentioned companies, i.e. www.best.com.pl, www.gamex.best.com.pl, www.gamexinwestycje.best.com.pl, www.actiniuminwestycje.best.com.pl.

SIGNATURES OF THE REPRESENTATIVES OF THE COMPANY:

<table>
<thead>
<tr>
<th>Date</th>
<th>Full name</th>
<th>Position/function</th>
<th>Signature</th>
</tr>
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<tbody>
<tr>
<td>23 February 2016</td>
<td>Krzysztof Borusowski</td>
<td>President of the Management Board</td>
<td></td>
</tr>
<tr>
<td>23 February 2016</td>
<td>Marek Kucner</td>
<td>Vice-President of the Management Board</td>
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