Subject:
Summary of the issue of series R3 bonds — supplementary information

Legal basis:
Article 56(1)(2) of the Act on Public Offering — Current and Interim Information

Report contents:
With reference to Current Report No. 17/2017 of 6 March 2017, the Management Board of BEST S.A. with its registered office in Gdynia (Company) hereby announces that the total issue cost of series R3 bonds (Bonds) was PLN 1,214 thousand, including:

1. costs of preparing and conducting the offering procedure — PLN 1,080 thousand,
2. costs of preparing an issue prospectus, including consulting services — PLN 94 thousand,
3. costs of promoting the offering — PLN 40 thousand.

The Company did not cover the costs of remuneration to sub-issuers because it did not conclude any sub-issue agreements in connection with the bond offering. The joint costs for the whole bond issue programme were classified as Bond issue costs proportionately to the value of the issue, assuming the completion of the entire programme for a total of PLN 200 million. The average subscription cost per Bond amounted to PLN 2.02.

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 bond issue was performed under the base issue prospectus approved by the Polish Financial Supervision Authority on 3 October 2016 and under the addendum to the base issue prospectus approved on 11 January 2017, jointly constituting the base issue prospectus, as well as based on the final terms and conditions of Bond issue published on 28 February 2017.