Polish Financial Supervision Authority
Current Report No. 87/2017

Prepared on: 13 December 2017

Subject:
Summary of the issue of series T1 bonds – additional information

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

Report contents:
In reference to current report no. 78/2017 of 30 November 2017, the Management Board of BEST S.A., having its registered office in Gdynia (Company), announces that the total costs of the issuing of series T1 bonds (Bonds) amounted to PLN 1,356 thousand, including:

1. costs of preparing and conducting the offer procedure: PLN 1,174 thousand,
2. costs of preparing an issue prospectus, including consulting services: PLN 86 thousand,
3. costs of promoting the offer: PLN 96 thousand.

The Company did not incur any costs of remuneration for any sub-issuers because it did not conclude any agreements for the sub-issue of bonds. The joint costs for the whole bonds issue programme were classified as Bonds issue costs proportionately to the value of the issue, with the whole programme totalling PLN 350 million. The average subscription cost per Bond amounted to PLN 2.43.

The issue costs will be charged to 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 charged to financial expenses for the duration of this Bond series, using the effective interest rate.

The Bonds were issued under a base prospectus approved by the Polish Financial Supervision Authority on 25 October 2017.

BEST S.A. (full name of the Issuer)
BEST (abbreviated name of the Issuer)
81-537 (postal code)
Łużycka (street)
(0-58) 76 99 299 (telephone)
best@best.com.pl (e-mail)
585-00-11-412 Tax ID (NIP)

Other finance (sector as per WSE classification)
Gdynia (city/town)
8A (number)
(0-58) 76 99 226 (fax)
www.best.com.pl (www)
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>
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<tbody>
<tr>
<td>13-12-2017</td>
<td>Krzysztof Borusowski</td>
<td>President of the Management Board</td>
<td></td>
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<tr>
<td>13-12-2017</td>
<td>Marek Kucner</td>
<td>Vice-President of the Management Board</td>
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