Subject: Summary of the issue of series R2 bonds – supplementary information

Legal basis: Article 56 (1) (2) of the Act on Public Offering – Current and Periodic Information.

Report contents
In connection with current report no 7/2017 of 18 January 2017, the Management Board of BEST S.A., with its registered office in Gdynia (Company), hereby announces that the total issue cost of the series R2 bonds (Bonds) was PLN 657 thousand, including:

1. costs of preparing and conducting the offer procedure — PLN 540 thousand,
2. costs of preparing an issue prospectus, including consulting services: PLN 52 thousand,
3. costs of promoting the offer — PLN 65 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 the bond offer. The joint costs for the whole bond issue programme were classified as Bond issue costs proportionate to the value of the issue, with the whole programme totalling PLN 200 million. The average subscription cost per Bond amounted to PLN 2.19.

The issue costs will be included in the Company's financial results. Any cost items directly related to the issuing of the Bonds will be taken into consideration when calculating the amortised cost of a financial liability. They will be recognised as a part of the financial costs during this series Bond issue, using the effective interest rate.

The bond issuance was performed under the basic prospectus approved by the Polish Financial Supervision Authority on 3 October 2016 and the annex to the basic prospectus approved on 11 January 2017, which together shall constitute the basic prospectus, it was also based on the final terms and conditions of Bond issuance published on 12 January 2017.