STATEMENTS BY THE SUPERVISORY BOARD ON SELECTING AN AUDIT FIRM TO PERFORM
THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS
AND THE ANNUAL CONSOLIDATED FINANCIAL STATEMENTS
ACCORDING TO THE LAWS, INCLUDING ON THE SELECTION AND SELECTION PROCEDURE
OF THE AUDIT FIRM

The Supervisory Board of BEST S.A., acting pursuant to § 70(1)(7) and (8), and §71(1)(7) and (8) of the
Ordinance of the Minister of Finance of 29 March 2018 on Current and Interim Information to be
Submitted by Issuers of Securities, and on Conditions for Considering as Equivalent Information
Required under the Law of a Non-Member State (Journal of Laws 2018.757, as amended; hereinafter
referred to as the Ordinance), hereby represents that:

1) Deloitte Audyt spółka z ograniczoną odpowiedzialnością spółka komandytowa, based in Warsaw
(KRS-No. 0000446833) (hereinafter referred to as Deloitte) was selected as an audit firm to
perform the audit of the annual financial statements of BEST S.A. for 2018 and of the consolidated
financial statements of BEST S.A. Capital Group for 2018 in accordance with the laws, including
the laws on the selection and selection procedure of the audit firm;

2) Deloitte and the members of the audit team performing the audit referred to in item 1) above met
the requirements for producing an unbiased and independent report on the audit of the annual
financial statements of BEST S.A. for 2018 and on the audit of the annual consolidated financial
statements of BEST S.A. Capital Group according to the applicable laws, professional and ethics
standards;

3) the applicable laws concerning the change of the audit firm and of the key statutory auditor at the
required intervals are complied with. Deloitte was selected based on Resolution No. 19/2017 of the
Supervisory Board of BEST S.A. of 17 May 2017, which was adopted in accordance with the
provisions of the Act of 7 May 2009 on Statutory Auditors and their Professional Association,
Entities Authorised to Audit Financial Statements and on Public Supervision (Journal of Laws of
2016, item 1000, as amended), as applicable on the adoption date of the resolution;

4) BEST S.A. has:

   • a policy in place for selecting an audit firm, set out in the document Auditor Selection Policy
     of BEST S.A., which was adopted by way of Resolution No. 9/2017 of the Audit Committee
     of the Supervisory Board of BEST S.A. on 19 September 2017; and

   • a policy in place for the provision to the issuer of non-audit services by the audit firm, its
     related party or a member of its network, including services subject to a conditional
     exemption from the prohibition of being provided by the audit firm, set out in the document
     Policy for the Provision of Permitted Services to BEST S.A. by the Auditor, its Related
     Parties and Members of the Auditor’s Network, which was adopted by way of Resolution
     No. 10/2017 of the Audit Committee of the Supervisory Board of BEST S.A. on 19
     September 2017;

5) the provisions concerning the appointment, composition and functioning of the Audit Committee of
   the Supervisory Board of BEST S.A., including the independence criteria to be met by its members,
   and the requirements concerning the members’ knowledge and skills in the industry in which BEST
   S.A. operates as well as in accounting or the audit of financial statements, are complied with;

6) In FY 2018, the Audit Committee of the Supervisory Board of BEST S.A. fulfilled its tasks provided
for in the applicable provisions.

The above statements were adopted by way of Resolution No. 6/2019 of the Supervisory Board of BEST S.A. of 29 April 2019.

Prof. Leszek Pawłowicz
Vice-Chairman of the Supervisory Board
(authorised to sign this statement
based on Resolution No. 6/2019 of the Supervisory Board of BEST S.A. of 29 April 2019)

The Supervisory Board of BEST S.A., acting pursuant to § 70(1)(14), and §71(1)(12) of the Ordinance of the Minister of Finance of 29 March 2018 on Current and Interim Information to be Submitted by Issuers of Securities, and on Conditions for Considering as Equivalent Information Required under the Law of a Non-Member State (Journal of Laws 2018.757, as amended; hereinafter referred to as the Ordinance), hereby represents that it performed the evaluation based on:

(a) the contents of the following documents submitted by the Management Board of BEST S.A.:

1) the separate financial statements of BEST S.A. for 2018;
2) the consolidated financial statements of BEST S.A. Capital Group for 2018;
3) the management report of the Capital Group and of BEST S.A. for 2018;

(b) the report of the independent statutory auditor, i.e. Deloitte Audyt sp. z o.o. sp.k., on the audit of the separate financial statements of BEST S.A. for 2018 and of the consolidated financial statements of BEST S.A. Capital Group for 2018;

(c) the additional report for the Audit Committee, which was prepared based on Article 11 of Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC, and according to the provisions of the Act on Statutory Auditors, Audit Firms and Public Supervision;

(d) meetings with the representatives of the audit firm, including the key statutory auditor;

(e) other information.

The Supervisory Board is of the opinion that the separate financial statements of BEST S.A. for 2018, the consolidated financial statements of BEST S.A. Capital Group and the management report of the Capital Group and of BEST S.A. for 2018 presented by the Management Board of BEST S.A., including figures and explanations, comply, in terms of form and content, with the laws and give an accurate and clear account of all information that is material for evaluating the economic and financial situation as well as the financial result of BEST S.A. and of BEST S.A Capital Group.

As a result of the evaluation, the Supervisory Board confirms that the above-mentioned statements and reports have been prepared in accordance with the books, documents and factual status.
This statement is submitted based on:

1) Resolution No. 3/2019 of the Supervisory Board of BEST S.A. of 29 April 2019 on the evaluation of (1) the financial statements of BEST S.A. for 2018, (2) the consolidated financial statements of BEST S.A. Capital Group for 2018, (3) the management report of the Capital Group and of BEST S.A. for 2018 for compliance with the books, documents and factual statements, and on the evaluation of the proposal of the Management Board concerning the appropriation of the profit generated by the Company in 2018;


The above evaluation was adopted by way of Resolution No. 7/2019 of the Supervisory Board of BEST S.A. of 29 April 2019.

Prof. Leszek Pawłowicz
Vice-Chairman of the Supervisory Board

(authorised to sign this statement
based on Resolution No. 7/2019 of the Supervisory Board of BEST S.A. of 29 April 2019)