Date of preparation: 19 July 2016, time: 2:14 p.m.

**Subject:**
Information regarding the information policy in the scope of claims portfolios purchased by the BEST Group, introduced by current report number 38/2015 of 7 July 2015. (Policies) – ADJUSTMENT

**Legal basis:**
Article 17(1) of the MAR – confidential information

**Content of the report:**
The Management Board of BEST S.A. (the Issuer, the Company) notifies that current report No 69/2016 of 15 July 2016 contains an obvious typographical error consisting of the writing of PLN 52.5 million instead of PLN 59.2 million in the item “repayments of portfolios held” for Q2 2016. The amount of PLN 52.5 million is the value of repayments from portfolios held obtained in Q1 2016. The total value of repayments from portfolios held in the first half of 2016 was provided correctly and amounts to PLN 111.7 million.

The content of the current report including the above-mentioned adjustment is as follows:

On 15 July 2016, the Management Board of BEST S.A. (the Issuer, the Company) made a decision on changing and extending the scope of information published in relation to the implementation of the Policy, so that it will publish information about:
1) the fair value of claims portfolios held,
2) the par value of purchased claims portfolios,
3) the acquisition cost of new claims portfolios, and
4) the value of repayments of claims portfolios held by the BEST Group and the investment funds it manages.

The above-mentioned information will be published quarterly on the 15th day of the month following each quarter. The first period covered by the information published within the implementation of the Policy is H1 2016 and Q2 2016.

Therefore, the Issuer notifies that in H1 2016 and Q2 2016, the said values were as follows:

<table>
<thead>
<tr>
<th>As of 30 June 2016</th>
<th>H1 2016 (PLN million)</th>
<th>Q2 2016 (PLN million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair value of claims portfolios held, including:</td>
<td>660.4</td>
<td>549.0</td>
</tr>
<tr>
<td>owed to the BEST Group</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Claims portfolios</th>
<th>H1 2016 (PLN million)</th>
<th>Q2 2016 (PLN million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Par value of purchased claims portfolios, including:</td>
<td>520.1</td>
<td>198.3</td>
</tr>
<tr>
<td>owed to the BEST Group</td>
<td>520.1</td>
<td>198.3</td>
</tr>
<tr>
<td>Cost of acquisition of new portfolios, including:</td>
<td>84.4</td>
<td>39.7</td>
</tr>
<tr>
<td>owed to the BEST Group</td>
<td>84.4</td>
<td>39.7</td>
</tr>
</tbody>
</table>
Repayments from portfolios held, including: 111.7 59.2
owed to the BEST Group 87.4 46.4

At the same time, the Issuer notifies that full information regarding the financial results of the Company and the Issuer’s Group achieved in Q1 and Q2 2016 will be presented in the consolidated extended semi annual report for H1 2016 which has a planned publishing date of 26 August.

Best S.A.

(full name of the Issuer)

BEST
(abbreviated name of the Issuer)

Other finance (fin)
(sector according to the Warsaw Stock Exchange classification)

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(postal code)

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(place)

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585-00-11-412
(NIP (tax ID No))

190400344
(REGON (statistical ID No))

SIGNATURES OF THE COMPANY’S REPRESENTATIVES:

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Position / Function</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-07-19</td>
<td>Krzysztof Borusowski</td>
<td>President of the Board</td>
<td></td>
</tr>
<tr>
<td>2016-07-19</td>
<td>Marek Kucner</td>
<td>Vice-President of the Board</td>
<td></td>
</tr>
</tbody>
</table>