

## **INFORMATION ABOUT BEST S.A.'S RULE OF CHANGING THE ENTITY AUTHORISED TO AUDIT FINANCIAL STATEMENTS**

BEST S.A., according to rule I.Z.1.11 of Best Practice for GPW Listed Companies, announces that it has in its Auditor Selection Policy the rule of changing the entity authorised to audit financial statements, as adopted by the Supervisory Board of BEST S.A. on 11 April 2017, superseding the previous Auditor Selection Instruction dated 18 December 2012.

According to the said rule, the uninterrupted duration of contracts for the audit and review of financial statements concluded with an Auditor, its related party or any member of the chain of an Auditor or of its related party that operates in the countries of the European Union may not exceed 5 consecutive financial years at a time. After that period, that Auditor may not be tasked with auditing and reviewing the financial statements until 3 consecutive years have passed.

In turn, a Key Statutory Auditor may neither audit nor review the financial statements for a period longer than 5 years. A Key Statutory Auditor may not audit or review the financial statements until at least 3 years have passed since the end of the last statutory audit.