

**Best of the Best plc**  
**("Best of the Best" or "the Company")**

**Trading Update**

Best of the Best plc, which runs competitions to win luxury cars online and at retail locations, is pleased to announce that trading for the year to 30 April 2016 has been solid with both revenues and profit before tax in line with market expectations.

The results for the 12 months ended 30 April 2016 are expected to be announced on 8 June 2016 and the Directors look forward to updating shareholders with further detail at that time.

As previously reported, following a VAT decision at the First-tier Tribunal concerning Sportech Plc, a company with similar activities in our sector, the Company submitted a protective claim to recover overpaid VAT. Sportech Plc announced yesterday that the Court of Appeal Judges have ruled in favour of Sportech in its appeal case relating to a VAT repayment claim on the "Spot the Ball" game.

Her Majesty's Revenue and Customs ("HMRC") has been given until 13 May 2016 to apply to the Court of Appeal for permission to appeal to the Supreme Court. At present, therefore, this VAT litigation has not been concluded and it remains uncertain whether the Company will receive any repayment from HM Revenue & Customs, but we will update shareholders as this matter progresses.

**Enquiries:**

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