

DRAFT

Best of the Best plc

("Best of the Best", "BOTB" or "the Company")

Announcement of Special Dividend

Best of the Best plc, which runs competitions to win luxury cars online and at retail locations, is pleased to declare the return of approximately £1.0m to shareholders in the form of a special dividend of 10 pence per ordinary share (the "Special Dividend"). The Company continues to be both profitable and cash generative, benefits from a robust balance sheet and as such the Board deems it appropriate to return surplus funds to shareholders via the Special Dividend.

In order to pay the Special Dividend the Company is required to produce and file a new balance sheet with Companies House, demonstrating that it has sufficient distributable reserves. Accordingly, the Company will shortly file an unaudited Company balance sheet as at 30 September 2016.

The principal movements since the Company's last reported balance sheet of 30 April 2016, are the improvement in the cash and cash equivalents and an improvement in retained earnings as detailed below. As a result of profitable trading since 30 April 2016, at 30 September 2016 the Company had unaudited Cash and Cash Equivalents of £2,033,000 (YE 30 April 2016: £1,168,000), an increase of £865,000 and Retained Earnings of £1,262,000 (FY 30 April 2016: £595,000), an increase of £667,000. Copies of the full unaudited Company balance sheet as at 30 September 2016 will shortly be available from Companies House.

Following payment of the Special Dividend, the Company will retain cash balances in excess of £1.0 million, which the Directors consider to be sufficient working capital to fund its activities over the next 12 month period.

The Special Dividend will be paid on 2 December 2016 to shareholders on the register at the close of business on 18 November 2016. The Ex-dividend date is 17 November 2016.

Enquiries:

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The information communicated in this announcement contains inside information for the purposes of Article 7 of the Market Abuse Regulation (EU) No. 596/2014.