BEST WORLD INTERNATIONAL LIMITED

Company Registration No. 199006030Z

INTERIM DIVIDEND REVIEW

On 13 August 2019, the Board of Directors (the "**Board**") of Best World International Limited (the "**Company**") announced the declaration of an interim one tier tax-exempt dividend of 1.2 cents per share in respect of the six-month period ended 30 June 2019 (the "**Interim Dividends**").

The Board engaged the Company's auditors, Ernst & Young LLP ("EY"), to conduct certain agreed-upon procedures ("AUP") in respect of a list of significant cash receipts from the People's Republic of China ("PRC") during the period from 1 January 2019 to 30 June 2019 as identified by management and agreed by the Audit Committee ("AC"). The AUP conducted by EY were to agree key details of the significant cash receipts identified by management and agreed by the AC to the Company's monthly bank statements and remittance advices.

No adverse findings were reported by EY in relation to the AUP performed.

BY ORDER OF THE BOARD

Huang Ban Chin Director and Chief Operating Officer 28 August 2019