

**GRUPA KĘTY S.A. POLICY  
REGARDING PROVISION OF THE PERMITTED NON-AUDIT SERVICES  
OR ATTESTATION OF SUSTAINABLE REPORTING BY THE AUDIT FIRM CARRYING OUT FINANCIAL  
STATEMENTS AUDIT AND/OR ATTESTATION OF SUSTAINABILITY REPORTING, THE ENTITIES RELATED  
TO THAT AUDIT FIRM OR A MEMBER OF THE AUDIT FIRM'S NETWORK**

This Policy of Grupa KĘTY S.A. ('Company') was drafted based on Article 130.1.6 of the Act of 11 May 2017 on Statutory Auditors, Audit Companies and Public Supervision, and Some Other Acts ('Act'), and Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC ('Regulation'), and § 6.1.i of the By-law of the Audit Committee of the Supervisory Board of Grupa KĘTY S.A.

1. The Company does not order any prohibited non-audit services or attestation of sustainability reporting in the following periods:
  - a. in the period from the commencement of the reporting year to which the audit refers to the issue of the audit report; and
  - b. in the period from the commencement of the reporting year to which the sustainability reporting subject to attestation refers to the issue of the report on attestation of sustainability reporting; and
  - c. in the reporting year directly preceding the reporting year referred to in letters (a) and (b), in reference to the services listed in Section 3 letter (e).
2. The Company may order non-audit services other than the prohibited non-audit services or attestation of sustainability reporting, as referred to in Article 136.2 of the Act.
3. Prohibited non-audit services or attestation of sustainability reporting are understood to be the following services, in accordance with the Regulation:
  - a. tax services relating to:
    - i. preparation of tax forms,
    - ii. payroll tax,
    - iii. customs duties,
    - iv. identification of public subsidies and tax incentives unless support from the statutory auditor or the audit firm in respect of such services is required by law,
    - v. support regarding tax inspections by tax authorities unless support from the statutory auditor or the audit firm in respect of such inspections is required by law,
    - vi. calculation of direct and indirect tax and deferred tax,
    - vii. provision of tax advice;
  - b. services that involve playing any part in the management or decision-making of the audited entity;
  - c. bookkeeping and preparing accounting records and financial statements;
  - d. payroll services;
  - e. designing and implementing internal control or risk management procedures related to the preparation and/or control of financial information or designing and implementing financial information technology systems;
  - f. valuation services, including valuations performed in connection with actuarial services or litigation support services;
  - g. legal services, with respect to:
    - i. the provision of general legal advice,
    - ii. negotiating on behalf of the audited entity; and

- iii. acting in an advocacy role in the resolution of litigation;
  - h. services related to the audited entity's internal audit function;
  - i. services linked to the financing, capital structure, capital allocation, and investment strategy of the audited entity, except providing assurance services in relation to financial statements, such as issuing comfort letters in connection with prospectuses published by the audited entity;
  - j. promoting, trading in one's name in, or underwriting shares of the audited entity;
  - k. human resources services, with respect to:
    - i. management staff who can exert significant influence on preparing accounting records or financial statements subject to statutory audit, where such services involve:
      - searching for or seeking out candidates for such position; or
      - undertaking reference checks of candidates for such positions;
    - ii. design of the organisational structure, and
    - iii. cost control.
4. A request for concluding an agreement on ordering a non-audit service or attestation of sustainability reporting with an audit firm is submitted to the Audit Committee by the Financial Director.
  5. The Audit Committee consents to the conclusion by the Company of an agreement on the provision of such services upon analysing the threats and ensuring independence referred to in the Act. The consent is granted in the form of a resolution.
  6. In case there is a threat of breaching the independence of the audit firm in relation to providing non-audit services or attestation of sustainability reporting, the Audit Committee does not consent to the agreement conclusion by the Company.