GRUPA KĘTY S.A. POLICY
ON THE PROVISION OF PERMITTED NON-AUDIT AND NON-ASSURANCE SERVICES
BY THE AUDIT FIRM CARRYING OUT THE AUDIT AND/OR SUSTAINABILITY REPORTING
ASSURANCE ENGAGEMENT, 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 contract non-audit or non-assurance services in the following periods:
   a. the period between the beginning of the period audited and the issuing of the audit report; and
   b. the period from the beginning of the reporting year to which the sustainability reporting subject to assurance refers to the issuing of the sustainability reporting assurance report; and
   c. in the reporting year immediately preceding the reporting year referred to in letters (a) and (b), in reference to the services set out in Article 5 clause 1 letter (e) in the second sub-paragraph of the Regulation.
2. The Company may contract non-audit and non-assurance services other than prohibited services, provided that:
   1. the services are not prohibited services within the meaning of Article 5 of the Regulation; and
   2. the provision of the services does not breach the independence requirements set out in the Regulation, the Act, the International Code of Ethics for Professional Accountants (including the International Standards on Independence) issued by the International Ethics Standards Board for Accountants (IESBA), or applicable professional standards; and
   3. the required approval from the Audit Committee has been obtained for the provision of the services.
3. Prohibited non-audit services are understood to be the services provided for in Article 5 clause 1 of the Regulation.
4. Prohibited non-assurance services are understood to be the services provided for in Article 136a of the Act.
5. Services that are not prohibited services include in particular:
   a) services relating to:
   I) carrying out due diligence procedures regarding the Company's economic and financial standing;
   II) issuing comfort letters:
   - in connection with the Company's prospectus, in accordance with the national standard for related services, consisting in the performance of agreed-upon procedures;

   b) assurance services relating to *pro forma* financial information, performance forecasts or estimates, included in the prospectus of the audited entity;
   c) audit of historical financial information for the prospectus, referred to in Regulation (EU) 2017/1129 of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC;
   d) verification of consolidation packages;

e) confirmation of fulfilling the terms of loan agreements or other financing agreements, based on an analysis of financial information derived from financial statements audited by the given audit firm, or from interim financial statements;

f) assurance services relating to corporate governance, risk management and corporate social responsibility reporting;

g) services consisting in the assessment of whether the information disclosed by financial institutions and investment firms is compliant with the capital adequacy and variable remuneration components disclosure requirements;

h) certifications relating to financial statements and other financial information intended for supervisory authorities, the supervisory board or another supervisory body of the company, or its shareholders, which go beyond the scope of a statutory audit and are intended to assist those bodies in fulfilling their statutory obligations;

i) other financial audit activities.

6. A request for a non-audit or non-assurance engagement is submitted to the Audit Committee by the Financial Director. The request should include, at a minimum, a description of the service, a business case, an identification of potential threats to independence, and an indication of proposed safeguards.
7. The Audit Committee gives consent to the Company to conclude such an engagement contract upon analysing the threats and ensuring independence referred to in the Act. The consent is given in the form of a resolution.
8. Should it be determined that the service is a prohibited service, or that there is a threat to the audit firm's independence which cannot be mitigated to an acceptable level by using appropriate safeguards, the Audit Committee does not consent to the contract conclusion by the Company.
9. In the case of any change to generally applicable laws on the independence of an audit firm or the permissibility of providing non-audit or non-assurance services, the provisions of this Policy are interpreted in accordance with those regulations until the Policy has been amended accordingly.
10. This Policy is reviewed by the Audit Committee periodically, at least once a year, and whenever there is a material change in legislation or regulatory practice affecting the rules governing the provision of services covered by this Policy.