

INFORMATION ON THE COMPANY'S RULES REGARDING CHANGING THE ENTITY AUTHORIZED TO AUDIT FINANCIAL STATEMENTS

Based on paragraph 19 subsection 2 letter (i) of the Articles of Association of X-Trade Brokers Dom Maklerski S.A. (the "Company"), the Supervisory Board appoints an independent external licensed auditor for the Company and Subsidiary. The appointment is made on the basis of the Regulations of the Supervisory Board (the "Regulations") and in accordance with the Procedure of an audit firm selection and the Audit firm selection policy approved by the Supervisory Board in a manner ensuring the independence of this entity in the performance of its tasks.

Moreover, the Company is bound by the provisions of Article 17 paragraph 1 of the 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, in accordance which neither the initial engagement of a particular statutory auditor or audit firm, nor this in combination with any renewed engagements therewith shall exceed a maximum duration of 10 years.

At the same time in accordance with Article 134 paragraph 2 and 3 of the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight, the key statutory auditor shall not conduct the statutory audit in the same public interest entity for a period longer than 5 years and may conduct the statutory audit after at least 3 years from the end of the last statutory audit.

Apart from the above mentioned rules, there are no other rules in the Company regarding the change of the entity authorized to audit financial statements.

On May 4, 2021, the Supervisory Board of the Company selected the company PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. with its registered office in Warsaw as the entity authorized to conduct reviews of the separate and consolidated interim financial statements of the Company for the six-month period ended June 30, 2021; June 30, 2020 and June 30, 2023 and to audit the annual separate and consolidated financial statements of the Company prepared for the year ended December 31, 2021; December 31, 2022 and December 31, 2023.

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. is entered in the list of entities authorized to audit financial statements kept by the Polish Audit Oversight Agency under the number 144.