

**STATEMENT BY THE SUPERVISORY BOARD
OF MERCOR S.A. OF GDAŃSK
REGARDING THE AUDIT COMMITTEE
FOR THE FINANCIAL YEAR FROM 1 APRIL 2023 TO 31 March 2024**

Acting pursuant to Section 70.1.8 and Section 71.1.8 of the Minister of Finance's Regulation of 29 March 2018 on current and periodic information to be published by issuers of securities and conditions for recognition as equivalent of information whose disclosure is required under the laws of a non-member state (Dz.U. of 2018, item 757, as amended), the Supervisory Board of MERCOR S.A. of Gdańsk (the "**Company**") states that:

- a) the laws and regulations governing the appointment, composition, and operation of the Audit Committee, including those concerning fulfilment by Audit Committee Members of independence criteria and the requirements relating to knowledge and skills relevant to the industry in which the Company operates, as well as those relating to knowledge and skills in accounting or financial auditing, have been complied with,
- b) the conditions laid down in the applicable laws for entrusting the audit committee functions have been met and the Audit Committee Members meet the legal requirements regarding independence and having knowledge and skills relevant to the industry in which the Company operates and in the field of accounting or financial auditing,
- c) the Audit Committee, operating within the Company's Supervisory Board, performed the audit committee tasks provided for in the applicable legislation.