



The information concerning detailed principle I.Z.1.11 of the Best Practices of WSE listed companies 2016

Pursuant to § 18 (1) (4) of the Company's Statutes selecting a certified auditor responsible for auditing the Company's separate financial statements and the PGE Capital Group's consolidated statements is the competence of the Supervisory Board of PGE Polska Grupa Energetyczna S.A. Pursuant to § 22 (1) (a) of the Regulations of the Supervisory Board, the selection of the Company's certified auditor is made by the Supervisory Board on the basis of the recommendations concerning the selection and remuneration of the Company's certified auditors presented by the Audit Committee.

On December 11, 2018, the Supervisory Board of PGE appointed Deloitte Audyt spółka z ograniczona odpowiedzialnością sp. k. as an entity entitled to audit financial statements, with which on April 26, 2019 PGE signed the agreement for audit of financial statements. The scope of the agreement includes audit of stand-alone financial statements and consolidated financial statements of the PGE Capital Group for periods ended December 31, 2019, December 31, 2020 and December 31, 2021, and review of interim condensed stand-alone financial statements and consolidated financial statements of the PGE Capital Group for periods ended June 30, 2019, June 30, 2020 and June 30, 2021.

The Supervisory Board has taken its decision concerning selection of the entity entitled to audit financial statements, in accordance with binding regulations and professional standards.

Deloitte Audyt spółka z ograniczona odpowiedzialnością sp. k. is entered in the register of entities authorised to audit financial statements under number 73.

Deloitte conducted audit of financial statements of selected companies from PGE Capital Group for years 2010-2013.

On October 10, 2017, the Audit Committee adopted the "Policy and Procedure for selecting an audit company to perform the audit" and "Policy for the audit company, related parties to that auditing company, and a member of the audit company's network to provide authorized non-audit services". The maximum period of uninterrupted audit of financial statements carried out by the same audit company or related audit company shall not exceed 5 years, provided that the key auditor may re-examine the financial statements at least 3 years after the end of the last audit. Procedure for selecting an audit company implements the regulations contained in the Statutory Auditors Act, the Accounting Act, the Regulation No. 537/2014 of the European Parliament and of the Council and takes into consideration the guidelines of the Minister of Energy concerning the rules and procedures for the selection of statutory auditors.