

**STATEMENT BY THE SUPERVISORY BOARD
OF MERCOR S.A. OF GDAŃSK
ON THE OPERATION OF THE AUDIT COMMITTEE
(FINANCIAL YEAR ENDED MARCH 31ST 2023)**

Acting pursuant to Par. 70.1.8 and Par. 71.1.8 of the Minister of Finance's Regulation of March 29th 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), the Supervisory Board of MERCOR S.A. of Gdańsk (the "**Company**") affirms 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 audit of financial statements, 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 auditing;
- c) the Audit Committee, operating within the Company's Supervisory Board, performed the audit committee tasks provided for in the applicable legislation.