

## **Information about the procedure applicable at Benefit Systems S.A. concerning change of an entity authorised to examine financial statements**

In reference to the principles set forth in the Code of Best Practice of WSE Listed Companies (appendix to Resolution No. 26/1413/2015 of the Supervisory Board of the Warsaw Securities Exchange (*Giełda Papierów Wartościowych w Warszawie SA*) of 13 October 2015) in Part I, Item I.Z.1.11, which reads as follows: “The company shall run corporate web site and, in addition to information required by law (...), it shall place there, in a legible form and in a separate place, the information about the content of the procedure applicable to the company regarding change of an entity authorised to examine financial statements or that no such procedure exists,” the Management Board of Benefit Systems S.A. (hereinafter, the “Company”) hereby announces that in accordance with the Articles of Association, the Supervisory Board is competent to select an entity that is authorised to examine the financial statements as a statutory auditor.

Concurrently, the Management Board of the Company hereby announces that the Company is complying with Article 89 of Act on Statutory Auditors and Their Self-Government, Entities Authorized to Audit Financial Statements and Public Oversight of 7 May 2009, which reads as follows:

“Article 89. 1. Key auditor may not perform financial audit at the same public interest entity for more than five (5) years.

2. The key auditor may again perform financial audit activities in the entity referred to in Sec. 1 above after the lapse of at least two (2) years.”

In connection with the above-specified Act and the statutory auditor selection procedures applicable in Poland, at Benefit Systems S.A. the key auditor is on principle changed during a period no longer than five (5) years.

Apart from the afore-specified procedures, no other principles regarding change of an entity authorised to audit the financial statements of the Company and of the Group are in place with the Company.