

**Information regarding the content of the company's internal rule in relation to changing the company authorised to audit financial statements or information connected to the absence of such rule.**

Comarch S.A. abides by the rules specified in Article 89 of the Act on Expert Auditors, and their Management, Entities Entitled to Audit Financial Statements and Public Supervision Act, dated 7<sup>th</sup> of May, 2009.

**Article 89.**

- 1. The key expert auditor is not allowed to undertake a financial review in the same entity for a period exceeding five years.*
- 2. The key expert auditor may undertake a financial review in the entity referred to in section 1, following a minimum of years at least.*