

ANNOUNCEMENT OF SELECTING AUDITOR

The Supervisory Board of Trakcja S.A. invites to submit written offers for audit of the financial statements of Trakcja S.A, Trakcja Group and selected companies of Trakcja Group for years 2021-2022

1. Scope of the contract:
 - 1.1. Review of standalone, half-year financial statements of Trakcja S.A., as well as selected entities from Trakcja Group for the first half year of 2021 and 2022, and consolidated, half-year financial statements of Trakcja Group for the first half year of 2021 and 2022 prepared according to IAS and PAS, along with preparation of a review report.
 - 1.2. Audit of standalone, annual financial statements of Trakcja S.A., as well as selected entities from Trakcja Group for 2021 - 2022 years, and consolidated, annual financial statements of Trakcja Group for 2021 - 2022 years prepared according to IAS and PAS, along with preparation of an audit report.
 - 1.3. Preparing additional reports for Audit Committee and Supervisory Board of Trakcja S.A.
2. Conditions for participation in the proceedings and expectations for audit company:
 - 2.1. The offer should be prepared in Polish as well as in English.
 - 2.2. The offer should include:
 - information about auditing company, including form of its activity, entry on list of audit firms (Article 57 paragraph 1 of the Act on auditors, audit firms and public supervision), about number of persons employed under the employment contract as statutory auditor and proposal of audit team provided for execution of order,
 - a statement of the auditing company on fulfillment of statutory requirements of independence, referred to art. 69-73 of the Act on auditors, audit firms and public supervision as well as non-existence of other threats to its independence,
 - a statement of the auditing company on disposal of competent employees, time and other resources that enable proper performance of contract,
 - a statement on appointing as a key statutory auditor a person entered in the register of statutory auditors and, as a result, fulfilling the conditions specified in art. 4 par. 2-5 of the Act on statutory auditors, auditing companies and public supervision,
 - net price for completing the order (given by formula in **Annex No. 1**),
 - indication of methods and schedule of execution of order,
 - information about entities that auditing company has studied so far together with references, in particular regard to entities with business profiles similar to companies listed in **Annex No. 2** and entities listed on the Warsaw Stock Exchange,
 - certified copy of the civil liability insurance policy for financial audit,
 - draft of contract for implementation of subject of order,
 - information on ensuring presence of a certified auditor at meetings of Audit Committee and Management Board regarding audit/review of financial statements and at General Assembly of Trakcja S.A.,
 - schedule of works considering, in case of the review of semi-annual reports, a period of about 3 weeks and in case of auditing annual reports, a period of about 4 weeks, which will end with the publication of periodic reports on the Warsaw Stock Exchange.

3. Date and place of offers submission: in electronic form to e-mail address: audyt@grupatrakcja.com up to 28/04/2021 (until the end of the day). Offers sent after deadline will not be considered (date of receipt is decisive).

[Annex No. 1](#) – a detailed list of companies subject to review and audit

[Annex No. 2](#) – organizational chart of Trakcja Group along with basic description of its activity

[Annex No. 3](#) – criteria for selecting an auditing company

[Annex No. 4](#) – additional informations