CRITERIA FOR SELECTION OF THE AUDITOR

Each criterion is scored by range from 0-1 points, depending on the degree of its fulfillment. A maximum of 11 points can be scored

No.	Criterion	Description	Punctation
1	The scope of the service	*The ability to provide a full scope of services specified in the subject of the order*	-
2	Experience I	*Hitherto experience of the auditor in auditing entities with a similar business profile as entities listed in the subject of the order*	-
3	Experience II	*Hitherto experience of the auditor in auditing entities listed on Warsaw Stock Exchange*	-
4	Team	*The size of the audit team as well as qualification and experience of each audit team member, in particular having qualifications as a statutory auditor and who are members of ACCA*	-
5	Price	*Price for the performance of the subject of the contract*	-
6	Activity	*Approach of the auditing company to its operations:* *- auditing company profile and supervisory system*	-
7	Perform	*Approach of the auditing company to perform the subject of the contract:* *- a description of methods that are expected to be used by the auditing company* *- areas of unit of special significance and approach that the auditing company will use to study these areas* *- a full implementation plan for the subject of the contract that ensures proper performance of service* *- use of IT tools* *- use of external experts who are affiliated or associated with an audit firm and experts provided by a third party, if necessary*	-
8	Reputation	*The auditing company should prove that it has a good reputation on financial markets and ethical conduct (references)*	-
9	Quality of the audit	*Confirmation of the internal quality control system of the audit firm in form of a presentation and available documentation*	-
10	Geographical coverage	*Geographical coverage (in case of international units audit)*	-
11	Insurance	*The auditing company should have insurance appropriate to applicable regulations or needs of companies listed in the Subject of the order, industry and circumstances*	-
Total			**0**