

(Current Report No. 62/2022)**13/12/2022****Information on Selecting Audit Firm to Audit and Review 2023-2025 Financial Statements**

Legal basis: Article 17(1) of MAR - inside information

The Management Board of Develia S.A. (the "Issuer") inform that on 13/12/2022 the Supervisory Board adopted Resolution no. 25/2022 on selecting an audit firm with a view to auditing and reviewing the Issuer's annual and interim separate and consolidated financial statements and reports on the Issuer Management and Supervisory Board Members' remuneration for financial years 2023-2025, i.e.:

- a) To review the interim separate and consolidated financial statements of Develia S.A. as at 30 June 2023;
- b) To audit the separate and consolidated financial statements of Develia S.A. for the financial year ending 31 December 2023;
- c) To review the interim separate and consolidated financial statements of Develia S.A. as at 30 June 2024;
- d) To audit the separate and consolidated financial statements of Develia S.A. for the financial year ending 31 December 2024;
- e) To review the interim separate and consolidated financial statements of Develia S.A. as at 30 June 2025;
- f) To audit the separate and consolidated financial statements of Develia S.A. for the financial year ending 31 December 2025;
- g) Reports on the Management and Supervisory Board Members' remuneration for the years 2023-2025.

An audit firm selected to this is Ernst&Young Audyt Polska Spółka z ograniczoną odpowiedzialnością Sp.k., with its registered office in Warsaw, at al. Rondo ONZ 1. Ernst&Young Audyt Polska Spółka z ograniczoną odpowiedzialnością Sp.k. is an entity entered into the register of audit firms maintained by the Polish Audit Supervision Agency under number 130. An audit services agreement will be entered into for the period necessary for auditing the Issuer's financial statements for the years 2023-2025. Ernst&Young Audyt Polska Spółka z ograniczoną odpowiedzialnością Sp.k. audited the Issuer's financial statements (formerly named Ernst & Young Audit Sp. z o.o.) for the years 2006-2007, 2009-2017 and the Issuer's semi-annual financial statements for 2008, 2010-2017.

The Supervisory Board's powers to select an auditor arise from Article 20(h) of the Company's Articles of Association, pursuant to the provisions of the Policy and Procedure for selecting an audit firm to audit and review annual and interim separate and consolidated financial statements of Develia S.A. and pursuant to the Act on Auditors, Audit Firms and Public Oversight.

An entity authorised to conduct the audit was selected as a result of a selection procedure carried out by the Audit Committee and based on its recommendation, as well as in accordance with applicable provisions of law, in line with a relevant policy adopted by the Issuer and in compliance with professional standards.

Based on an analysis performed, the Issuer has arrived at a conclusion that it is reasonable to qualify the above information as inside information within the meaning of Article 17(1) of MAR, which is to be published in the form of this report.

Legal basis: Article 17(1) of the MAR (the Regulation of the European Parliament and of the Council (EU) No. 596/2014 of 16 April 2014 on market abuse (the Market Abuse Regulation) repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC).