

INFORMATION REGARDING THE COMPANY'S RULE ON CHANGING THE ENTITY AUTHORISED TO AUDIT THE FINANCIAL STATEMENTS

According to § 19 section 2 point (i) of the X-Trade Brokers DM S.A. („the Company”) Articles of Association, an independent external auditor for the Company and the Company's Subsidiaries is appointed by the Supervisory Board. The appointment is made based on the Supervisory Board's Regulations ("Regulations") in a way that ensures the independence of this entity when carrying out its tasks.

Furthermore, in accordance with Art. 89 of the Act on statutory auditors and their self-governing organisation, entities authorised to audit financial statements and on public oversight dated May 7, 2009, the Company's rule is to change the key certified auditor not later than every 5 years.

There are no other rules in the Company, apart from these described above, related to change of the entity authorised to audit the financial statements.

