

**RULES ON CHANGING THE ENTITY AUTHORISED TO
AUDIT FINANCIAL STATEMENTS OF TEN
SQUARE GAMES S.A.**

In accordance with paragraph 14(2)(29) of the Company's Articles of Association, the appointment or change of an entity authorised to audit the Company's financial statements and to carry out auditing activities is within the competence of the Supervisory Board.

The Company's "Policy and Procedure for Selecting an Audit Firm to Audit Separate and Consolidated Financial Statements" provides that the Supervisory Board must select an audit firm in accordance with the following criteria:

- a) the rotation rule stating that the maximum duration of uninterrupted statutory audit engagements carried out by the same audit firm or an audit firm affiliated to that audit firm or any member of the network operating in the countries of the European Union to which those audit firms belong must not exceed 5 years,
- b) the grace principle of the audit firm according to which, after the expiry of the maximum uninterrupted period, the so far involved audit firm shall not perform a statutory audit of the Company for the following four years,
- c) the principle of rotation of the key statutory auditor, according to which the key statutory auditor must not perform a statutory audit in the Company for more than 5 years. The key statutory auditor may re-perform the statutory audit of the Company at least 3 years after the last statutory audit,
- d) the principle of selecting an audit firm for a minimum period of two years.