



Warsaw, 1 January 2016

### **The rule for changing the entity authorized to review financial statements**

In performance of Rule I.Z.1.11 of the “Best Practices of the WSE-Listed Companies 2016”, as adopted under Resolution No. 26/1413/2015 of the Supervisory Board of the Warsaw Stock Exchange of 13 October 2015 regarding the adoption of the “Best Practices of the WSE-Listed Companies 2016”, the Management Board of ABC Data S.A. hereby informs that pursuant to § 15.2.j of the Articles of Association of ABC Data S.A., the appointment (or dismissal) of the entity authorized to review the Company’s financial statements is within the competence of the Company’s Supervisory Board. In making the decision concerning the appointment (or dismissal) of the entity authorized to review the Company’s financial statements, the Company’s Management Board is bound to observe the applicable legal regulations, including but not limited to the provisions of the Polish Act on Statutory Auditors and Their Professional Organization, the Entities Authorized to Review Financial Statements, and Public Supervision. The entity authorized to review the Company’s financial statements is to be changed at least every five years.