

OPINION OF THE MANAGEMENT BOARD

Acting on the basis of Article 84, paragraph 5 of the Act of July 29, 2005 on Public Offering, the Conditions Governing the Introduction of Financial Instruments to Organised Trading, and on Public Companies dated ("**Act on Offering**"), the Management Board of Firma Oponiarska Dębica S.A. ("**Company**" or "**Debica**") presents its position on the request of shareholder Goodyear Holdings S.à.r.l. ("**Applicant**") regarding the adoption of a resolution on the appointment of a special purpose auditor (the "**Request**").

The Management Board notes that the subject matter of the Request largely overlaps with the subject matter of the earlier request for a resolution on the appointment of a special purpose auditor submitted by minority shareholders, which the Company reported in current report No. 11/2023 (the "**Minority Shareholders' Request**").

As in the case of the Minority Shareholders' Request, the Management Board believes that it is unnecessary and needless to examine the issues indicated by the Applicant in the Request.

In the opinion of the Management Board, the issue of the Company's cash flow and the Company's management of its cash holdings, including, in particular, the issue of the Company's 2018-2022 loan agreements with related parties, as well as the terms and conditions of sales of the Company's tires to related parties, including the margins obtained by the Company - are conducted in a proper, transparent, compliant manner, in accordance with regulations and in the best interests of the Company. Furthermore, the manner in which the Company has conducted these matters has never been questioned in terms of their legality or economic viability by the Company's supervisory board or the reputable auditors who examine the Company's financial statements annually.

Notwithstanding the above, in the opinion of the Management Board, the Request submitted by the Applicant does not contain defects and inaccuracies that would render it unlawful. In particular, the Management Board states that the Request relates to the matters referred to in Article 84, paragraph 1 of the Act on Offering and contains an exhaustive catalog of Company's documents on the basis of which the audit is to be carried out, allowing the Management Board to organize the collection of documents for the purposes of the audit.

The Management Board has no objection to the appointment of Moore Polska Audyt sp. z o.o. as auditor ("**Auditor**"). The Auditor has submitted a declaration on meeting the independence conditions specified in Article 84, paragraph 3 of the Act on Offering and the Management Board is not aware of any circumstances that would deprive the Auditor of the attribute of independence required by the act. The Auditor is an entity with a recognized reputation in the market and has presented experience related to the subject of the audit specified in the Request. The Auditor is listed on the list of audit firms maintained by the Polish Audit Supervision Agency and is included in the list of audit firms performing statutory audits in public interest entities (including listed companies). The Auditor presented in its offer the key members of the team responsible for the audit along with their experience confirming their competence to conduct the audit. The offer presented by the Auditor clearly specifies the amount of remuneration, allowing to predict the cost of the audit.

/This is a translation of a document in Polish. In case of discrepancies Polish version is binding/