

**STOPANSKA BANKA AD – SKOPJE**

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**DECISION**

On appointing an authorized external audit company  
for the year 2026

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Skopje, May 2026

On the basis of the Article 26 of the Statute of Stopanska Banka AD – Skopje (S.B No. 44/27.04.2026, revised text) the Shareholders Assembly of Stopanska Banka AD – Skopje passed the

## DECISION

On appointing an authorized external audit company  
for the year 2026

1. The Shareholders' Assembly of Stopanska Banka AD – Skopje (SB) hereby appoints the Audit Company **PricewaterhouseCoopers Revizija DOO Skopje** as a chartered Audit Company that will perform audit of the financial statements and accounting records of SB for the business and fiscal year 2026.

2. The proposal for selection of the audit company referred to in Item 1 of this Decision was determined by the Audit Committee on the meeting held on 24.04.2026 and approved by the Supervisory Board on the meeting held on 27.04.2026.

3. This Decision will enter into force on the day it is passed.

A.D. No. *532/2026*  
28. 05. 2026  
Skopje

SHAREHOLDERS ASSEMBLY

Chairman  
Natasha Trenska Trenchevska



**PROPOSAL**  
**on appointing authorized external audit company for 2026**

In accordance with the Articles 104 and 105 of the Law on Banks, Stopanska Banka AD – Skopje (hereinafter: the Bank) is obliged to appoint a chartered audit company, which will perform financial audit of the operations (financial reports, accounting records and information systems) for the business and fiscal year 2026.

Pursuant to Articles 26 and 60 of the Bank's Statute, the proposal for appointing of chartered audit company is determined by the Audit Committee of the Bank, and after being approved by the Supervisory Board, the Shareholders' Assembly based on the proposal appoints the chartered audit company.

In accordance with the selection process and criteria defined in the Corporate Governance Code (paragraphs 48-49), and based on the available market information, Group alignment, and prior engagement experience the Audit Committee of SB on the meeting held on 24.04.2026 determined the proposal the **PricewaterhouseCoopers Revizija DOO Skopje** to be selected as a chartered audit company that will perform audit of the financial statements and accounting records of SB for the business and fiscal year **2026**, in accordance with the local regulatory requirements.

The proposed audit company:

- Meets all regulatory and professional criteria required for conducting the external audit of the Bank's financial statements;
- Demonstrates extensive experience in auditing banks and financial institutions, including entities of comparable size and complexity,
- Maintains a high-level of independence, with no identified conflict of interest in line with applicable independence and rotation requirements,
- Possesses strong professional reputation and market standing, supported by its track record in the banking sector including Stopanska Banka in previous years.

Furthermore, none of the exclusion criteria set out in paragraph 49 of the Corporate Governance Code<sup>1</sup> are applicable to the proposed external audit company.

The Supervisory Board of SB on the meeting held on 27.04.2026 approved the Audit Committee proposal.

In view of the aforementioned, it is proposed the Shareholders Assembly to pass the enclosed Decision.

Skopje, April 2026

**SUPERVISORY BOARD**

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<sup>1</sup> "The audit company shall not be selected if has less than three years of experience in conducting audits, is a related party to the bank, has provided consulting services to the bank in the last three years, has been subject to measures imposed by the Institute of Certified Auditors in the last three years and lacks appropriate expertise or does not comply with auditing standards."