REGULATIONS OF THE AUDIT COMMITTEE OF CD PROJEKT S.A.

(text being in force since March 19, 2026)

I. GENERAL PROVISIONS

§ 1

1. The Audit Committee (“**Audit Committee**” or the “**Committee**”) of CD PROJEKT S.A. with its registered office in Warsaw (the “**Company**”) is a standing committee of the Supervisory Board of the Company.
2. The Committee operates on the basis of regulations applicable to the Company, in particular:
    a. the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight (the “**Act**”),
    b. Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audits of public-interest entities, repealing Commission Decision 2005/909/EC (the “**Regulation**”),
    c. the current Best Practices for Public Interest Entities regarding the appointment, composition and functioning of the audit committee published by the Polish Financial Supervision Authority,
    d. the current Best Practice for GPW Listed Companies published by the Warsaw Stock Exchange, and
    e. the provisions of these Regulations.
3. The Audit Committee performs supervisory, advisory and consultative functions for the Supervisory Board within the scope of its competences.
4. These Regulations specify, inter alia, the method of appointing Members of the Committee, its competences and its operating procedures.

II. COMPOSITION AND APPOINTMENT OF THE AUDIT COMMITTEE

§ 2

1. The Audit Committee consists of at least three Members, including the Chairperson of the Committee (the “**Chairperson**”).
2. Subject to the provisions of this § 2, the Members of the Committee, including the Chairperson, are appointed by the Supervisory Board from among its Members for the duration of its term of office. The election of Members of the Committee should take place at the first meeting of the Supervisory Board convened after the need to appoint them arises.
3. Candidates must meet the criteria specified in the Act, in particular:

Competence and qualifications of Members of the Audit Committee:

a. At least one Member of the Audit Committee has knowledge and skills in the field of accounting or auditing of financial statements, in particular understood as:
   i. holding the qualifications of a statutory auditor, ACCA (*Association of Chartered Certified Accountants*) certificate, CIMA (*Chartered Institute of Management Accountants*) certificate or other specialist national or international qualifications/certificates confirming knowledge in the field of accounting or auditing of financial statements, or
   ii. having sufficient professional experience of at least two years in a position directly related to financial accounting, management accounting or auditing of financial statements.
b. At least one Member of the Audit Committee has knowledge and skills in the industry in which the Company operates. The knowledge of Members of the Audit Committee is verified based on the course of the Supervisory Board Member's professional career or their education.

Independence of Audit Committee Members:

c. The majority of the Audit Committee Members, including the Chairperson, meet the independence criteria. An Audit Committee Member is deemed to meet the independence criteria if:
   i. they do not belong and, within the last 5 years prior to the date of appointment, have not belonged to senior management, including not being or having been a Member of the Management Board or another management body of the Company or its related entity;
   ii. they are not and, within the last 3 years prior to the date of appointment, have not been an employee of the Company or its related entity, except where the Audit Committee Member is a non-senior employee who has been elected to the Supervisory Board or another supervisory or control body of the Company as an employee representative;
   iii. they do not exercise control within the meaning of Article 3 section 1 item 37 of the Accounting Act and do not represent persons or entities exercising control over the given public-interest entity;
   iv. they do not receive and have not received additional remuneration of significant value from the Company or its related entity, except for remuneration received as a Member of the Supervisory Board or another supervisory or control body, including the Audit Committee;
   v. they do not maintain and, within the last year prior to the date of appointment, have not maintained significant business relationships with the Company or its related entity, either directly or as an owner, partner, shareholder, Member of the Supervisory Board or another supervisory or control body, or a member of senior management, including a Member of

the Management Board or another management body of an entity maintaining such relationships;

vi. they are not and, within the last 2 years prior to the date of appointment, have not been:
   - an owner, partner (including a general partner), or shareholder of the current or previous audit firm conducting the statutory audit of the Company's financial statements or providing assurance on the Company's sustainability reporting, or that of its subsidiary; or
   - a Member of the Supervisory Board or another supervisory or control body of the current or previous audit firm conducting the statutory audit of the Company's financial statements or providing assurance on the Company's sustainability reporting; or
   - an employee or a member of senior management, including a Member of the Management Board or another management body of the current or previous audit firm conducting the statutory audit of the Company's financial statements or providing assurance on the Company's sustainability reporting of the Company or its related entity; or
   - another natural person whose services were used by, or who was supervised by, the current or previous audit firm or a statutory auditor acting on its behalf;

vii. they are not a Member of the Management Board or another management body of an entity in which a Member of the Management Board or another management body of the Company serves as a Member of the Supervisory Board or another supervisory or control body;

viii. they have not served as a Member of the Supervisory Board or another supervisory or control body of the Company for more than 12 years;

ix. they are not a spouse, cohabiting partner, lineal relative, or relative by affinity in the direct line, or in the collateral line up to the fourth degree, of a Member of the Management Board or another management body of the Company, or of a person referred to in items i–viii above;

x. they are not in a relationship of adoption, guardianship, or custodianship with a Member of the Management Board or another management body of the Company, or with a person referred to in items i–viii above;

xi. they do not maintain personal, family, professional, or financial ties with a shareholder holding at least 5% of the total voting rights in the Company that could affect their independence.

4. The Supervisory Board verifies compliance with the independence criteria based on statements submitted by the Committee Members or on information provided by the Management Board (if the Management Board possesses such information).

5. The Audit Committee Members submit statements regarding, among other things:
   a. their knowledge and skills in the field of accounting or auditing of financial statements,
   b. their knowledge and skills relevant to the industry in which the Company operates,
   c. their independence from the Company.
6. Audit Committee Members are obliged to inform the Company of any change concerning their independence, other criteria specified in the Act, as well as circumstances covered by other statements submitted by them.
7. The mandate of an Audit Committee Member expires upon the expiry of their mandate as a Member of the Supervisory Board, upon resignation from membership in the Committee, or upon dismissal from the Committee by the Supervisory Board. The Supervisory Board may dismiss a Committee Member or change the composition of the Committee at any time.
8. In the event of the expiry of the mandate of a Supervisory Board Member appointed to the Audit Committee or the mandate of an Audit Committee Member before the expiry of the term of the entire Supervisory Board, the Supervisory Board shall supplement the composition of the Committee by appointing a new Committee Member for the remainder of the Supervisory Board's term. If, due to the expiry of the mandate referred to in this point, the composition of the Supervisory Board prevents the Audit Committee from being supplemented in accordance with the requirements set out in Section 3 above, the appointment of the Audit Committee Member shall take place immediately after the General Meeting has been held to appropriately amend the composition of the Supervisory Board.
9. In the event of changes to the composition of the Audit Committee, the Chairperson of the Committee (or, in their absence, the person performing the duties of the Chairperson of the Supervisory Board) shall provide the new Committee Member with the necessary documentation and organize a meeting with the Company's auditor and Chief Financial Officer to ensure proper onboarding into the Committee's work.

III. TASKS AND SCOPE OF ACTIVITIES OF THE AUDIT COMMITTEE

§ 3

1. The tasks of the Audit Committee include in particular:
   a. monitoring the financial reporting process of the Company and the Capital Group as well as sustainability reporting,
   b. monitoring the effectiveness of internal control systems and risk management systems, in particular with respect to financial reporting and sustainability reporting, as well as monitoring of compliance risks,
   c. monitoring the performance of statutory audit activities, in particular the audit or assurance of sustainability reporting carried out by the audit firm,

   d. controlling and monitoring the independence of the statutory auditor and the audit firm,
   e. assessing the independence of the statutory auditor and consenting to the provision by the auditor of permitted non-audit services,
   f. developing, approving and recommending policies and procedures regarding the selection of the audit firm and the principles for the provision of permitted non-audit services by the audit firm,
   g. recommending to the Supervisory Board the selection of the audit firm, in accordance with applicable laws and the adopted selection policy,
   h. informing the Supervisory Board of the results of the audit or assurance of sustainability reporting and explaining how they contributed to the integrity of reporting and the role of the Audit Committee in the process,
   i. submitting recommendations aimed at ensuring the integrity of the financial reporting process and sustainability reporting.
2. In order to perform its duties, the Audit Committee may:
   a. request from the Company or companies within the Company's Capital Group information concerning financial reporting, statutory audit, sustainability reporting, internal control, and risk management, to the extent necessary for the performance of its duties;
   b. invite third parties to its meetings, including individuals with appropriate knowledge and experience necessary to analyze the matters under discussion;
   c. submit motions to the Management Board to commission expert reports or opinions, if required for the proper performance of the Committee's duties;
   d. meet with employees of the Company or companies within the Company's Capital Group, as well as with the statutory auditor, without the presence of the Management Board.
3. Audit Committee Members are obliged to continuously improve their knowledge and skills, in particular in the areas of accounting, reporting, risk management, and sustainability.

IV. ADOPTION OF RESOLUTIONS

§ 4

1. The Audit Committee operates as a collegial body.
2. Subject to any specific requirements provided for by applicable law or the Company's internal regulations, the Audit Committee may adopt resolutions in the following modes:
   i. at meetings, or
   ii. outside meetings, i.e.:
      a) in writing, or
      b) by means of direct remote communication (including, in particular, via email).

3. Regardless of the mode, resolutions of the Audit Committee are adopted by an absolute majority of votes.
4. Regardless of the mode, Audit Committee Members voting against a resolution may record a dissenting opinion in the minutes.

V. MEETING MODE

§ 5

1. The Audit Committee shall hold meetings at least prior to the publication of the periodic reports of the Company or the Capital Group of the Company.
2. Meetings of the Audit Committee are convened by the Chairperson of the Committee. In special circumstances, a meeting may be convened by the person performing the duties of the Chair of the Supervisory Board.
3. Additional meetings of the Committee may be convened:
   a. at the initiative of a Committee Member or another Member of the Supervisory Board;
   b. at the request of the Management Board;
   c. at the request of the external auditor of the Company.
4. The agenda of a Committee meeting is determined by the person convening the meeting.
5. For a meeting and the resolutions adopted at the meeting to be valid, all Committee Members must be notified of the planned meeting (the "**Notification**"), and more than half of its members must be present and participate in the adoption of resolutions.
6. The Notice should include at least the date, time and place of the meeting, its mode, and the draft of the agenda.
7. The Notice of the planned meeting sent via email (including in the form of an electronic invitation) shall be deemed sufficient. The Notice may be sent by the person convening the meeting or a person designated by them.
8. The Notice should, where possible, be sent no later than 7 days before the date of the meeting.
9. Draft resolutions and materials relating to the matters on the agenda should be made available simultaneously with the Notice. In justified cases, this period may be shortened, and documents may be provided successively.
10. The dates and locations of Committee meetings should also be communicated to Members of the Supervisory Board and the Management Board, who may attend such meetings.
11. Where required, the Chairperson of the Committee may convene a meeting of the Committee without the participation of the Management Board.
12. A meeting of the Audit Committee may also be held without formal convening if all its Members consent to this no later than on the day of the meeting.

13. Meetings of the Committee are chaired by the Chairperson, and in their absence, by another Committee Member.
14. Voting at Committee meetings is open, unless otherwise required by law. At the request of at least one Committee Member, the person chairing the meeting shall order a secret vote.
15. At least once a year, the Committee shall hold a meeting with representatives of the audit firm. The Audit Committee may request that the key statutory auditor discuss with the Committee, the Management Board and the Supervisory Board the most significant issues arising from the audit of the financial statements, including those included in the additional report referred to in Article 11 of Regulation (EU) No 537/2014.
16. Participation in a Committee meeting (including participation in adopting resolutions) may take place by means of direct remote communication (in particular via videoconference).
17. An Audit Committee meeting may be held entirely in person, i.e. without the use of direct remote communication, entirely remotely, i.e. with the use of direct remote communication by all participants, or in a hybrid form, i.e. with some participants using direct remote communication.
18. The Audit Committee adopts positions in the form of resolutions, opinions, motions, recommendations, or reports submitted to the relevant bodies of the Company.

VI. MINUTES

§ 6

1. Meetings and resolutions of the Audit Committee, regardless of the mode in which they are adopted, are recorded in minutes.
2. The minutes shall be signed by at least the Member chairing the meeting or ordering the vote.
3. Minutes are archived by the Company.

VII. REPORTING TO THE SUPERVISORY BOARD

§ 7

1. The Audit Committee, at least once a quarter, provides the Supervisory Board, during its meeting, with information regarding the activities performed and their results.
2. Once a year, the Audit Committee submits to the Supervisory Board a written report on its activities for the previous financial year. The report includes, among other things, information on the composition of the Committee, the number of meetings held, and an assessment of its effectiveness. The Committee submits the report within a timeframe that enables the Supervisory Board to include it in the Supervisory Board's annual report.

VIII. RESIGNATION

§ 8

In the event of resignation solely from the function of Audit Committee Member, without simultaneous resignation from the position of Supervisory Board Member, such resignation should be submitted to the Supervisory Board in writing. An Audit Committee Member should not resign from their function during the term of office if this could prevent the Committee from operating, in particular from adopting an important resolution in a timely manner.

IX. FINAL PROVISIONS

§ 9

1. In matters not regulated herein, the provisions of the Supervisory Board Regulations shall apply accordingly, subject to mandatory provisions of law.
2. The Chairperson commissions a review of the Regulations at least once a year to assess their validity and adequacy.
3. The Audit Committee Regulations are public and are made available by the Company on its website.
4. The Company provides organizational and technical support to the Audit Committee.
5. Amendments to these Regulations require a resolution of the Supervisory Board.
6. These Regulations were adopted by Resolution no. 9/2026 of the Supervisory Board of CD PROJEKT S.A. dated 19 March 2026 and entered into force on that date.

Disclaimer: This English language translation has been prepared solely for the convenience of English speaking readers. Despite all the efforts devoted to this translation, certain discrepancies, omissions or approximations may exist. In case of any differences between the Polish and the English versions, the Polish version shall prevail.