

**OPINION OF THE AUDIT COMMITTEE TO THE SUPERVISORY BOARD OF EPSO-G, UAB REGARDING THE TRANSACTION WITH THE RELATED PARTY**

18/06/2018, Vilnius

The Audit Committee of EPSO-G, UAB hereby provides its opinion regarding transfer of EPSO-G, UAB tax losses to LITGRID, AB (hereinafter referred to as the Transaction):

1. The Transaction may be executed, as it complies with the requirements of the Law on Corporate Income Tax of the Republic of Lithuania (hereinafter referred to as LCIT).
2. The Transaction is fair in relation to all shareholders of LITGRID, AB, as the transfer of tax losses is carried out in accordance with the procedure established by LCIT and the company does not suffer any losses relating to the Transaction.
3. The Transaction’s compliance with market conditions is not assessed, as this Transaction is conducted solely in accordance with the requirements of LCIT.

|  |  |
| --- | --- |
| Chairman of the Audit CommitteeEPSO-G, UAB  | Raimondas Rapkevičius |