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## INDEPENDENT STATUTORY AUDITOR' S LIMITED ASSURANCE REPORT ON SUSTAINABILITY REPORTING

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To the General Meeting and to Supervisory Board of Grupa Pracuj S.A.

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### Assurance opinion

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We have conducted limited assurance engagement on the Sustainability statement of Capital Group Grupa Pracuj S.A. („Group”), for which the parent company is Grupa Pracuj S.A. („Parent Company”) prepared as of 31 December and for the period from 1 January 2024 to 31 December 2024 that is included in the section Sustainability Reporting of the Directors’ report on the activities of Grupa Pracuj S.A and Grupa Pracuj S.A. Group for the year ended 31 December 2024 (“the Sustainability reporting”).

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- (i) The Sustainability reporting is not compliant, in all material respects, with the requirements of Chapter 6c of the Accounting Act dated 29 September 1994 („Accounting act”), including the European sustainability reporting standards („ESRS”),
- (ii) The process carried out by the Group to identify the information reported in the Sustainability reporting („Materiality assessment process”), has not been compliant, in all material respects, with ESRS,
- (iii) The Sustainability reporting is not compliant, in all material respects, with reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 („Taxonomy Regulation”).

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### Basis for opinion

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We conducted our limited assurance engagement of the Sustainability reporting in accordance with National Standard on Sustainability Reporting Assurance Engagements 3002PL, Limited assurance engagements on sustainability reporting (“NSAE 3002pl”) and as appropriate National Standard on Assurance Engagements other than Audits and Reviews 3000 (Revised) in the wording of International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“NSAE 3000”).

The level of assurance obtained in a limited assurance engagement is substantially lower than that obtained from a reasonable assurance engagement. This is because the procedures performed by the statutory auditor in a limited assurance engagement for the Sustainability reporting vary in nature and timing and are less extensive than those conducted in a reasonable assurance engagement.

Our responsibilities under these standards are further described in the section of our report entitled “Responsibilities of the statutory auditor carrying out the assurance of the Sustainability reporting”.

We are independent of the Group in accordance with ethical requirements stipulated in the Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) as adopted by the National Council of Statutory Auditors (“IESBA Code”) that relate to assurance engagements, the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight (the ‘Act on Statutory Auditors’) and the Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding



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statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC that are relevant to assurance engagements of the Sustainability reporting, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm applies National Standard on Quality Control 1 in the wording of International Standard on Quality Management 1, Quality management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance engagement opinion.

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### **Responsibilities of the Management Board and Supervisory Board of the Parent Company for the Sustainability reporting**

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The Management Board of the Parent Company is responsible for:

- Preparation of the Sustainability reporting in compliance with Chapter 6c of the Accounting Act, including ESRS,
- Conducting Materiality assessment process in compliance with ESRS,
- Preparation of the Sustainability reporting in compliance with Article 8 of the Taxonomy Regulation,
- Designing, implementing and maintaining such internal controls that Management Board of the Parent Company determines are necessary to enable the preparation of the Sustainability reporting in compliance with the Chapter 6c of the Accounting Act, including ESRS, and Article 8 of the Taxonomy Regulation, that is free from material misstatement, whether due to fraud or error;

as part of the above the Management Board of the Parent Company is responsible for design and implementation of the Materiality assessment process and for its disclosure in the Sustainability reporting. This responsibility includes among others:

- Understanding the context in which the Group's activities and business relationships take place and developing an understanding of its affected stakeholders;
- The identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- The assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- Making assumptions that are reasonable in the circumstances.

The Management Board of the Parent Company is also responsible for selection and use of appropriate methods to report sustainability matters and produce estimates or forward-looking information to be disclosed in the Sustainability reporting, that are reasonable in the given circumstances.

The Supervisory Board of the Parent Company is responsible for overseeing the Sustainability reporting.

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## **Inherent limitations in preparing the Sustainability reporting and in measurement and evaluation of related matters**

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There are inherent limitations associated with measurement or evaluation of the Sustainability reporting that is subject to limited assurance engagement, that are presented below:

- In reporting forward-looking information in accordance with ESRS, the Management Board of the Parent Company is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.
- Quantifying emissions of greenhouse gases is subject to significant, inherent measurement uncertainty, that results from scientific uncertainty, as well as estimation uncertainty.
- In determining the disclosures to be presented in the Sustainability reporting, the Management Board of the Parent Company interprets undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

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## **Responsibilities of the statutory auditor carrying out the assurance of the Sustainability reporting**

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Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability reporting is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability reporting as a whole.

As part of a limited assurance engagement in accordance with NSAE 3002pl we exercise professional judgement and maintain professional skepticism throughout the engagement.

Our responsibility on the Sustainability reporting related to the Materiality assessment process includes:

- Obtaining understanding of the Materiality assessment process to evaluate its compliance with ESRS, but not for the purpose of providing opinion on operating effectiveness of this process, including its outcome,
- Designing and performing procedures to evaluate whether the Materiality assessment process is consistent with the description of the process in the Sustainability reporting.

Our other responsibilities related to the Sustainability reporting include:

- Obtaining an understanding of the entity's control environment, processes, and information systems relevant to the preparation of the Sustainability reporting but not evaluating the design of particular control activities, obtaining evidence about their implementation, or testing their operating effectiveness,
  - Identifying disclosures where material misstatements are likely to arise, whether due to fraud or error,
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- Designing and performing procedures responsive to disclosures in the Sustainability reporting where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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## Summary of the work performed

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Limited assurance engagement involves performing procedures to obtain evidence about the Sustainability reporting. We have designed and performed our procedures to obtain evidence regarding the Sustainability reporting, providing a basis for our opinion. The nature, timing and extent of the selected procedures depend on professional judgement, including the identification of disclosures in the Sustainability reporting, where material misstatements are likely to arise, whether due to fraud or error. We exercised professional judgement and maintained professional skepticism throughout the engagement.

In conducting our limited assurance engagement, with respect to the Materiality assessment process, we, among others:

- Performed inquiries to understand how the Materiality assessment process was designed and carried out,
- Reviewed internal documentation of the Group related to the Materiality assessment process,
- Evaluated whether the evidence obtained from our procedures was consistent with the description of the Materiality assessment process set out in the Sustainability reporting.

In conducting our limited assurance engagement, with respect to the Sustainability reporting, we, among others:

- Performed inquiries to obtain an understanding of the reporting processes relevant to the preparation of the Sustainability reporting, but not for the purpose of providing opinion on operating effectiveness of controls,
- Evaluated whether the structure and the presentation of the Sustainability reporting is in accordance with the ESRS,
- Performed inquiries of relevant Group's personnel and analytical procedures on selected disclosures in the Sustainability reporting,
- Performed substantive assurance procedures on selected disclosures in the Sustainability reporting,
- Evaluated correctness of calculation for selected metrics,
- Evaluated methods, assumptions and data used to develop estimates and forward-looking information,
- Obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability reporting,
- Where applicable, we agreed or reconciled sustainability information and data to appropriate underlying records, accounting records or other documentation,
- Where applicable, we evaluated consistency of information and disclosures presented in the Sustainability reporting with corresponding disclosures presented in the annual consolidated financial statements and the Directors' report on the activities of the Group.



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## Other Matter

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Our assurance engagement on the Sustainability reporting does not cover comparative information in respect of earlier years or periods. Our opinion is not modified in respect of this matter.

Warsaw, 26 March 2025

Key sustainability partner

*[signed with the certified electronic signature*

*on 26 March 2025 on the original version in Polish]*

Rafał Hummel

Statutory auditor

number in the register: 12455

on behalf of:

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k.

Rondo ONZ 1, 00-124 Warszawa

number of the audit firm on the list of audit firms: 130